

Memorandum

To: Honorable Mayor and Members of the City Council

From: Martin Lyons, Assistant City Manager/Chief Financial Officer
Louis Gergits, Finance Division Manager

CC: Wally Bobkiewicz, City Manager

Subject: Third Quarter Financial Report for Fiscal Year 2013

Date: November 19, 2013

Summary:

The City ended the third quarter of the 2013 fiscal year in stable financial condition. Through September 30, 2013, there is a General Fund surplus of approximately \$3.5M. The City's financial performance is the result of revenues remaining relatively consistent with budget targets and expenditures being held below budgeted levels.

September represents the ninth month, or 75% of the City of Evanston's 2013 fiscal year. Attached are summaries of the City's funds for the third quarter of FY 2013. In reviewing these reports, please note the following:

- A majority of the revenues are recorded at the time they are actually received (permits, property taxes, fees, etc.), however, some revenues are recorded at the time of notification of the revenue being earned by the City (sales, income, telecommunications taxes, etc).
- State revenue sources are delayed by one to three months based on the revenue source in question.
- While some revenues are received on a monthly basis, other revenues are received less uniformly throughout the year. An example is property taxes, which are billed bi-annually and then distributed by the County as payments are received. This disbursal method contrasts with other revenue sources such as sales taxes, which are collected by the State and distributed on a monthly basis.
- Operating expenses are incurred on a uniform basis for items such as payroll, utilities, fuel, etc., and on an as needed basis for supplies, equipment and specific outsourced services.

General Fund Revenues:

General Fund revenues through the September 30, 2013 were \$65.1M, which is approximately 77% of budget, or slightly above the 75% budget target. The third quarter performance of major General Fund revenue sources is summarized below:

- Through September 30, 2013 property tax revenue was \$12,083,234 or 96.8% of budget.

- State income tax was recorded in the amount of \$5,437,569 through September 30, 2013, achieving 86% of the budget target for this revenue item. State income tax is typically received in arrears by one or two months and is not always received in evenly distributed amounts from month to month.
- Regular sales tax revenue in FY 2013 was \$6,872,713 or 73.9% of budget. Home rule sales tax revenue in FY 2013 was \$4,240,240 or 72.3% of budget. Staff anticipates that December sales tax revenues will bring year-end totals for these items close to budget targets.
- Real estate transfer tax through September 30, 2013 totaled \$2,574,019 achieving 119.9% of the budget target for this item. This includes large property sales.
- Through September 30, 2013, licenses, permits, and fees were approximately 74.3% of budget. Permit revenue was \$4,438,902 or 104.9% of budget. In comparison, license revenue is \$1,525,669 or 42% of target budget. License Revenue includes annual wheel tax sales, which are usually received in the 4th quarter.

General Fund Expenditures:

Through September 30, 2013, General Fund expenditures were \$61,614,268 or 72.9% of budget for FY 2013. It is important to note, for the General Fund, many expenditures / disbursements are not made evenly throughout the year. For example, certain overtime wages in Public Works for services such as snow/ice removal may occur during the months of November and December.

Enterprise Funds:

Revenues for the Water and Solid Waste Funds exceeded the 75% budget target slightly. Revenues in the Water Fund were \$12,927,685, or 76.4% of budget, and Solid Waste Fund revenues were \$3,816,715 or 76.2% of budget. Conversely, Parking and Sewer Fund revenues were slightly below the 75% budget target through September 30, 2013. Enterprise Fund expenses through September 30, 2013 were below the 75% budget target for all funds. Similar to the General Fund, many enterprise fund revenues and expenses / disbursements do not occur evenly throughout the fiscal year. Staff will continue to monitor and report on the performance of City enterprise fund revenues and expenditures throughout FY 2013.

Capital Improvement Projects:

The Amended FY 2013 Capital Improvements Plan (CIP), totaling \$39,795,351 was approved during the May 20, 2013 City Council Meeting. Through September 30, 2013, the City has expended \$12,917,205 on FY 2013 capital projects or 32.5% of the total CIP. The complete 9-Month Capital Improvement Projects Report has been attached to this memorandum. A summary of capital project spending through September 30, 2013 by fund is provided in the table below:

Funding Source	Amended FY 2013	YTD Expenses 9/30/2013
MFT Fund	\$ 1,400,000	\$ 693,346
E911 Fund Funding	120,000	26,680
CDBG Fund	494,800	79,242
Washington National TIF Fund	2,836,000	988,019
Howard-Hartrey TIF Fund	1,900,000	-
Southwest TIF Fund	580,000	422,675
Howard-Ridge TIF Fund	800,000	53,500
West Evanston TIF Fund	1,285,000	110,000
Capital Improvements Fund	13,575,351	2,972,612
Special Assessment Fund	361,000	238,245
Parking Fund	3,455,000	992,352
Water Fund	8,065,700	2,808,498
Sewer Fund	4,922,500	3,532,036
TOTAL	\$ 39,795,351	\$ 12,917,205

Legislative History:

N/A

Attachments

Attachment 1: September 30, 2013 Monthly Financial Report

Attachment 2: September 30, 2013 Investment Report

Attachment 3: FY 2013 9-Month Capital Improvement Projects Report



Memorandum

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

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

Subject: September 2013 Monthly Financial Report

Date: November 1, 2013

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

Fund Name	Fund #	YTD	YTD	YTD	9/30/2013	9/30/2013
		9/30/2013	9/30/2013	9/30/2013	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 65,082,470	\$ 61,614,268	\$ 3,468,202	\$ 20,501,689	\$ 11,977,938
HPRP	190	-	-	-	-	-
Neighborhood Stabilization	195	2,289,936	1,833,742	456,194	456,194	459,172
Motor Fuel	200	1,366,738	1,318,096	48,642	1,048,010	1,210,405
Emergency 911	205	663,395	829,283	(165,888)	1,098,919	980,529
SSA#4	210	314,182	277,500	36,682	(80,321)	(89,753)
CDBG	215	882,298	946,328	(64,030)	(51,231)	35,831
CDBG Loan	220	64,796	65,317	(521)	2,144,292	(18,773)
Economic Development	225	1,955,367	1,101,125	854,242	3,004,646	2,849,742
Neighborhood Improvement	235	-	-	-	129,915	129,914
Home	240	632,067	532,170	99,897	3,406,272	(6,176)
Affordable Housing	250	276,251	53,181	223,070	2,459,196	722,021
Washington National TIF	300	4,472,534	4,067,644	404,890	7,696,194	7,265,045
SSA#5	305	418,549	44,378	374,171	807,225	823,144
SW II TIF (Howard Hartrey)	310	1,117,515	1,147,206	(29,691)	4,215,948	4,215,948
Southwest TIF	315	480,770	444,800	35,970	340,909	340,908
Debt Service	320	12,735,767	2,789,485	9,946,282	12,842,430	11,278,361
Howard Ridge TIF	330	486,708	809,582	(322,874)	732,636	441,645
West Evanston TIF	335	43,075	230,494	(187,419)	685,428	680,535
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	9,098,830	2,784,107	6,314,723	9,716,634	10,957,500
Special Assessment	420	356,230	250,806	105,424	2,010,739	2,010,504
Parking	505	8,115,085	4,874,722	3,240,363	17,658,663	17,753,091
Water	510-513	12,927,685	11,458,881	1,468,804	10,661,459	10,519,280
Sewer	515	14,818,915	12,686,629	2,132,286	6,331,864	4,677,630
Solid Waste	520	3,816,715	3,351,044	465,671	(982,213)	(1,570,537)
Fleet	600	2,385,293	2,430,628	(45,335)	(152,432)	(684,976)
Equipment Replacement	601	1,155,923	649,908	506,015	2,006,497	1,177,612
Insurance	605	12,681,815	12,370,732	311,083	(7,065,416)	196,049
Library	185	4,504,350	3,582,823	921,527	2,022,623	1,484,393
Total**		\$ 163,143,259	\$ 132,544,879	\$ 30,598,380	\$ 103,646,769	\$ 89,816,982

*This is net of any interfund receivables/payables

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

Included above are the ending balances as of September 30, 2013 for both unreserved fund and cash balances. Of these two amounts, cash balance is the more meaningful metric since this represents liquid cash and/or invested assets which may be used (or easily sold) to support and fund current operations. While ending fund balance is also an important measurement of the City's financial health, it usually includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses.

Through September 30, 2013, the General Fund is operating at a surplus of approximately \$3.5 million. Revenues are over budget year to date primarily due to favorable variances in Property Tax (21.8% over the 75% budget target), Income Tax (11% over budget), Real Estate Transfer Tax (44.9% over budget), Other License Fees (19.2% over budget), Building Permits (28.3% over budget), Other Permits (33.8% over budget) and Intergovernmental Revenue (71.7% over budget).

Expenses are under budget primarily due to favorable variances in the City Manager's Office (15.4% under budget), Administrative Services (11.1% under budget), and Community and Economic Development (8.4% under budget).

Through September 30, 2013, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$80,321 and a negative cash balance of \$89,753.

Through September 30, 2013, the CDBG Loan Fund is showing a negative cash balance of \$18,773. 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 this negative cash balance will be resolved in the October Financial Reports due to reclassification of revenues between the CDBG Fund and the CDBG Loan Fund.

During the month of September, the Economic Development Fund has received \$999,000 for the Gigabit Challenge Grant. These funds will be spent in FY 2014.

Through September 30, 2013, the Home Fund is showing a negative cash balance of \$6,176. This negative cash balance is the result of outstanding receivables due to the City from HUD. The negative cash balance in the Home Fund will be resolved in the October Financial Reports as the City received a disbursement from HUD totaling \$16,616 on October 18, 2013.

Through September 30, 2013, the Debt Service fund balance is \$12,842,430 and the cash balance is \$11,278,361. The Debt Service fund and cash balances are at high levels to provide funding for the December 1, 2013 bond payments.

Through September 30, 2013, the Solid Waste Fund is showing a negative fund balance of \$982,213 and a negative cash balance of \$1,570,537. The Solid Waste Fund has operated at a surplus of \$465,671 through September 30, 2013. However, outstanding invoices will reduce this surplus at year end.

Through September 30, 2013, the Fleet Fund is showing a negative fund balance of \$152,432 and a negative cash balance of \$684,976.

Through September 30, 2013, the Insurance Fund is showing a negative fund balance of \$7,065,418. This negative balance is primarily for claims/cases being expensed. These claims/cases have not been settled, and therefore there is no guarantee the City will actually experience this negative fund balance as estimated. Staff will continue to monitor the Insurance Fund and provide regular updates to the City Council in the future.

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

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

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Martin Lyons, Treasurer of the City of Evanston, hereby affirm that I have reviewed the September 30, 2013 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

City of Evanston
 Report of Budget-to-Actual Revenues and Expenditures
 As of September 30, 2013
 (Target is 75% 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	\$ 12,083,234	96.8%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,152,800	11,112,953	73.3%	-	-		-	-		-	-		-	-		
State Income Tax	6,322,645	5,437,569	86.0%	-	-		-	-		-	-		-	-		
Utility Tax	8,514,306	5,985,650	70.3%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	2,146,300	2,574,019	119.9%	-	-		-	-		-	-		-	-		
Liquor Tax	2,350,000	1,569,163	66.8%	-	-		-	-		-	-		-	-		
Other Taxes	5,961,146	3,869,690	64.9%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	9,419,640	6,998,774	74.3%	-	-		-	-		-	-		-	-		
Charges for Services	7,904,198	5,556,308	70.3%	6,434,293	5,391,572	83.8%	13,157,500	10,353,353	78.7%	12,908,000	10,251,640	79.4%	3,624,033	2,865,651	79.1%	
Intergovernmental Revenues	786,798	1,154,889	146.8%	-	-		-	-		-	-		140,000	16,589	11.8%	
Interfund Transfers	7,693,367	5,731,897	74.5%	3,631,350	2,723,513	75.0%	-	-		-	-		1,245,967	934,475	75.0%	
Other Non-Tax Revenue	5,790,465	3,008,324	52.0%	2,034,004	-	0.0%	3,771,800	2,574,332	68.3%	7,119,865	4,567,275	64.1%	-	-		
Total Revenues	\$ 84,523,051	\$ 65,082,470	77.0%	\$ 12,099,647	\$ 8,115,085	67.1%	\$ 16,929,300	\$ 12,927,685	76.4%	\$ 20,027,865	\$ 14,818,915	74.0%	\$ 5,010,000	\$ 3,816,715	76.2%	
Expenditures																
Legislative	\$ 635,096	\$ 485,380	76.4%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,873,088	1,115,786	59.6%	-	-		-	-		-	-		-	-		
Law Department	989,154	700,730	70.8%	-	-		-	-		-	-		-	-		
Administrative Services Department	8,776,493	5,604,865	63.9%	-	-		-	-		-	-		-	-		
Community and Econ. Development	2,721,262	1,811,731	66.6%	-	-		-	-		-	-		-	-		
Police Department	25,552,038	19,393,255	75.9%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	13,741,148	10,376,667	75.5%	-	-		-	-		-	-		-	-		
Health Department	2,633,716	2,070,493	78.6%	-	-		-	-		-	-		-	-		
Public Works - Operating	9,660,554	7,143,975	73.9%	10,968,984	3,882,370	35.4%	-	-		-	-		5,264,222	3,351,044	63.7%	
Public Works - Capital Outlay	-	-		3,455,000	992,352	28.7%	-	-		-	-		-	-		
Parks, Recreation & Comm. Services	17,937,873	12,911,386	72.0%	-	-		-	-		-	-		-	-		
Utilities - Operating	-	-		-	-		12,927,979	8,561,986	66.2%	14,322,988	9,115,058	63.6%	-	-		
Utilities - Capital Outlay	-	-		-	-		7,683,500	2,896,895	37.7%	4,120,600	3,571,571	86.7%	-	-		
Total Expenditures	\$ 84,520,422	\$ 61,614,268	72.9%	\$ 14,423,984	\$ 4,874,722	33.8%	\$ 20,611,479	\$ 11,458,881	55.6%	\$ 18,443,588	\$ 12,686,629	68.8%	\$ 5,264,222	\$ 3,351,044	63.7%	

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

	FY 2012 Budget Amended	FY 2012 Audited Actual	FY 2013 Budget Adopted	FY 2013 YTD Actual
Tax - Property	\$ 12,296,386	\$ 8,186,281	\$ 12,481,386	\$ 12,083,234
Tax - State Use	1,091,215	1,172,354	1,176,879	893,958
Tax - Sales Tax - Basic	9,209,455	9,008,956	9,291,000	6,872,713
Tax - Sales Tax - Home Rule	5,997,020	5,707,112	5,861,800	4,240,240
Tax - Auto Rental	36,445	41,405	40,000	29,416
Tax - Athletic Contest	700,000	921,887	760,000	187,553
Tax - State Income	5,853,839	6,603,796	6,322,645	5,437,569
Tax - Electric Utility	3,069,806	2,996,903	3,069,806	2,210,150
Tax - Natural Gas Utility	1,583,000	910,482	1,400,000	926,935
Tax - Natural Gas Use - Home Rule	869,000	685,683	800,000	581,328
Tax - Cigarette	485,000	205,249	485,000	153,000
Tax - Evanston Motor Fuel	761,587	629,128	707,667	467,585
Tax - Liquor	2,070,063	2,175,476	2,350,000	1,569,163
Tax - Parking	2,160,000	2,352,581	2,200,000	1,691,578
Tax - Personal Property Replacement	626,300	586,273	591,600	446,600
Tax - Real Estate Transfer	1,725,000	2,026,863	2,146,300	2,574,019
Tax - Telecommunications	3,150,200	3,433,939	3,244,500	2,267,237
License Fees - Vehicles	2,598,341	2,562,972	2,600,000	554,803
License Fees - Other	1,045,382	1,125,627	1,030,502	970,866
Permit Fees - Building	2,500,000	3,546,648	3,020,000	3,121,693
Permit Fees - Other	1,184,788	1,937,653	1,209,788	1,317,209
Other Fees	1,324,350	1,306,308	1,559,350	1,034,203
Fines and Forfeiture Revenue	4,721,639	3,470,107	4,366,022	2,662,657
Charges for Services Revenue	7,853,023	7,458,233	7,904,198	5,556,308
Intergovernmental Revenue	669,897	706,811	786,798	1,154,889
Other Revenue	1,216,983	1,301,943	1,418,443	330,190
Interfund Transfers In (Other Funds)	7,890,068	7,709,312	7,693,367	5,731,897
Interest Income	<u>12,000</u>	<u>7,169</u>	<u>6,000</u>	<u>15,477</u>
Total Revenue	82,700,787	78,777,151	84,523,051	65,082,470
Legislative	616,033	621,321	635,096	485,380
City Administration	1,856,258	1,603,216	1,873,088	1,115,786
Law Department	999,107	975,265	989,154	700,730
Administrative Services Department	8,643,197	7,882,911	8,776,493	5,604,865
Community and Economic Development	3,148,339	3,077,886	2,721,262	1,811,731
Police Department	24,752,938	25,407,644	25,552,038	19,393,255
Fire & Life Safety Services Department	13,314,621	13,403,563	13,741,148	10,376,667
Health Department	2,413,969	2,225,149	2,633,716	2,070,493
Public Works Department	9,559,460	9,042,780	9,660,554	7,143,975
Parks, Recreation & Community Services	17,392,621	17,620,573	17,937,873	12,911,386
Transfer to Capital Improvement Fund	1,250,000	1,250,000	-	-
Transfer to Equipment Replacement Fund	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	84,446,543	83,610,308	84,520,422	61,614,268
Net Surplus (Deficit)	<u>\$ (1,745,756)</u>	<u>\$ (4,833,157)</u>	<u>\$ 2,629</u>	<u>\$ 3,468,202</u>
Beginning Unrestricted Fund Balance (Note 1)		18,393,169		17,033,487
Adjustment to GAAP Basis of Accounting		<u>3,473,475</u>		<u>-</u>
Total Ending Fund Balance		<u>\$ 17,033,487</u>		<u>\$ 20,501,689</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>17,033,487</u>		
Total Ending Fund Balance		<u>17,033,487</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 September 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Grant Proceeds	\$ 80,000	\$ 83,648	\$ -	\$ -
Total Revenue	<u>80,000</u>	<u>83,648</u>	<u>-</u>	<u>-</u>
Program Activities	<u>80,000</u>	<u>83,648</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>80,000</u>	<u>83,648</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ -</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>-</u>		

* Note - The HPRP Fund was fully expended and closed in FY 2012. This report is for historical purposes only.

City of Evanston
 Neighborhood Stabilization Fund
 As of September 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Grant Proceeds	\$ 5,699,363	\$ 8,438,092	\$ 4,011,917	\$ 1,808,162
Program Income	<u>1,750,000</u>	<u>-</u>	<u>-</u>	<u>481,774</u>
Total Revenue	<u>7,449,363</u>	<u>8,438,092</u>	<u>4,011,917</u>	<u>2,289,936</u>
Development Activities	6,771,363	8,011,012	3,505,000	1,601,048
Administration	338,749	292,845	341,622	124,206
Transfer to Debt Service	3,616	3,616	3,905	2,929
Transfer to Insurance	15,635	15,635	16,390	12,292
Transfer to General Fund	<u>320,000</u>	<u>114,984</u>	<u>145,000</u>	<u>93,267</u>
Total Expenditures	<u>7,449,363</u>	<u>8,438,092</u>	<u>4,011,917</u>	<u>1,833,742</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 456,194</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 456,194</u>

Audited FY 2012 Ending Fund Balance Composition

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

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
State Allotment	\$ 1,900,000	\$ 1,816,463	\$ 2,125,000	\$ 1,366,349
Investment Earnings	2,000	1,103	2,000	389
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,902,000</u>	<u>1,817,566</u>	<u>2,127,000</u>	<u>1,366,738</u>
Street Resurfacing (2012)	1,400,000	1,181,452	1,400,000	693,346
Transfer to General Fund - Staff Engineering	132,727	132,727	133,000	99,750
Transfer to General Fund - Street Maintenance	<u>704,263</u>	<u>704,263</u>	<u>700,000</u>	<u>525,000</u>
Total Expenditures	<u>2,236,990</u>	<u>2,018,442</u>	<u>2,233,000</u>	<u>1,318,096</u>
Net Surplus (Deficit)	<u>\$ (334,990)</u>	<u>\$ (200,876)</u>	<u>\$ (106,000)</u>	<u>\$ 48,642</u>
Beginning Fund Balance		1,200,244		999,368
Ending Fund Balance		<u>\$ 999,368</u>		<u>\$ 1,048,010</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		999,368		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>999,368</u>		

City of Evanston
E911 Fund
As of September 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 617,400	\$ 564,483	\$ 617,400	\$ 404,969
Wireless Surcharge Revenue	416,160	440,606	416,160	258,248
Interest Income	1,000	679	1,000	178
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,034,560</u>	<u>1,005,768</u>	<u>1,034,560</u>	<u>663,395</u>
Operating Expense	847,415	820,289	891,122	625,484
Transfer to General Fund	125,950	125,950	125,950	94,463
Transfer to Insurance Fund	95,095	95,095	98,993	74,245
Transfer to Debt Service Fund	10,385	10,385	11,215	8,411
Capital Replacement	<u>188,000</u>	<u>-</u>	<u>70,000</u>	<u>26,680</u>
Total Expenditures	<u>1,266,845</u>	<u>1,051,719</u>	<u>1,197,280</u>	<u>829,283</u>
Net Surplus (Deficit)	<u>\$ (232,285)</u>	<u>\$ (45,951)</u>	<u>\$ (162,720)</u>	<u>\$ (165,888)</u>

Beginning Fund Balance	1,310,758	1,264,807
Ending Fund Balance	<u>\$ 1,264,807</u>	<u>\$ 1,098,919</u>

Audited FY 2012 Ending Fund Balance Composition

Restricted for Fund Activities	1,264,807
Committed	-
Assigned / Unassigned	<u>-</u>
Total Ending Fund Balance	<u>1,264,807</u>

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Tax Revenue	\$ 398,000	\$ 342,021	\$ 370,000	\$ 314,182
Investment Income	<u>-</u>	<u>7</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>398,000</u>	<u>342,028</u>	<u>370,000</u>	<u>314,182</u>
Professional Fees (Evmark)	<u>398,000</u>	<u>398,000</u>	<u>370,000</u>	<u>277,500</u>
Total Expenditures	<u>398,000</u>	<u>398,000</u>	<u>370,000</u>	<u>277,500</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (55,972)</u>	<u>\$ -</u>	<u>\$ 36,682</u>
Beginning Fund Balance		(61,031)		(117,003)
Ending Fund Balance		<u>\$ (117,003)</u>		<u>\$ (80,321)</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>(117,003)</u>		
Total Ending Fund Balance		<u>(117,003)</u>		

City of Evanston
CDBG Fund
As of September 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,490,500	\$ 1,503,612	\$ 1,540,000	\$ 872,539
Funds Reallocated from Prior Years	65,693	-	33,100	-
Program Income	140,000	-	352,000	9,634
Miscellaneous	<u>-</u>	<u>17,793</u>	<u>-</u>	<u>125</u>
Total Revenues	<u>1,696,193</u>	<u>1,521,405</u>	<u>1,925,100</u>	<u>882,298</u>
CDBG Administration/Planning	232,382	-	195,522	199,006
Development Activities	432,000	1,928,694	612,500	194,090
Capital Projects	255,000	-	335,800	839
Transfers to General Fund	<u>776,811</u>	<u>2,711</u>	<u>781,278</u>	<u>552,393</u>
Total Expenditures	<u>1,696,193</u>	<u>1,931,405</u>	<u>1,925,100</u>	<u>946,328</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (410,000)</u>	<u>\$ -</u>	<u>\$ (64,030)</u>
Beginning Fund Balance		422,799		12,799
Ending Fund Balance		<u>\$ 12,799</u>		<u>\$ (51,231)</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		12,799		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>12,799</u>		

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 138,409	\$ -	\$ 825
Program Income	9,000	-	9,000	63,936
Interest Income	<u>-</u>	<u>15,450</u>	<u>-</u>	<u>35</u>
Total Revenues	<u>9,000</u>	<u>153,859</u>	<u>9,000</u>	<u>64,796</u>
Program Expenses	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>65,317</u>
Total Expenditures	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>65,317</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 142,733</u>	<u>\$ (11,000)</u>	<u>\$ (521)</u>
Beginning Fund Balance		2,002,080		2,144,813
Ending Fund Balance		<u>\$ 2,144,813</u>		<u>\$ 2,144,292</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		2,144,813		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>2,144,813</u>		

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Hotel Tax	\$ 1,600,000	\$ 1,533,128	\$ 1,600,000	\$ 735,701
Amusement Tax	300,000	297,000	300,000	184,183
Howard-Ridge Loan Repayment	48,500	48,500	48,500	36,375
Grants	-	-	-	999,000
Miscellaneous	-	1,797	-	-
Investment Income	8,000	412	800	108
Total Revenues	<u>1,956,500</u>	<u>1,880,837</u>	<u>1,949,300</u>	<u>1,955,367</u>
Economic Development Activities	1,802,825	1,452,583	1,830,209	696,105
Capital Projects	160,000	-	3,500	4,600
Transfer to Debt Service	12,752	12,752	13,771	10,328
Transfer to Insurance	75,334	-	67,416	50,562
Transfers to General Fund	452,707	452,707	452,707	339,530
Total Expenditures	<u>2,503,618</u>	<u>1,918,042</u>	<u>2,367,603</u>	<u>1,101,125</u>
Net Surplus (Deficit)	<u>\$ (547,118)</u>	<u>\$ (37,205)</u>	<u>\$ (418,303)</u>	<u>\$ 854,242</u>
Beginning Fund Balance		2,187,609		2,150,404
Ending Fund Balance		<u>\$ 2,150,404</u>		<u>\$ 3,004,646</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		2,150,404		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>2,150,404</u>		

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Taxes	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Program Expenses	50,000	-	-	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (30,000)</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>
Beginning Fund Balance		109,915		129,915
Ending Fund Balance		<u>\$ 129,915</u>		<u>\$ 129,915</u>

Audited FY 2012 Ending Fund Balance Composition

Restricted for Fund Activities	129,915
Committed	-
Assigned / Unassigned	<u>-</u>
Total Ending Fund Balance	<u>129,915</u>

City of Evanston
Home Fund
As of September 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 500,000	\$ 683,538	\$ 797,400	\$ 611,529
Interest Income	-	6,976	-	-
Program Income	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>20,538</u>
Total Revenues	<u>510,000</u>	<u>690,514</u>	<u>797,400</u>	<u>632,067</u>
Home Administration/Planning	-	-	4,000	850
Development Activities	604,000	104,757	765,000	499,100
Transfers to General Fund	<u>59,958</u>	<u>-</u>	<u>28,400</u>	<u>32,220</u>
Total Expenditures	<u>663,958</u>	<u>104,757</u>	<u>797,400</u>	<u>532,170</u>
Net Surplus (Deficit)	<u>\$ (153,958)</u>	<u>\$ 585,757</u>	<u>\$ -</u>	<u>\$ 99,897</u>
Beginning Fund Balance		2,720,618		3,306,375
Ending Fund Balance		<u>\$ 3,306,375</u>		<u>\$ 3,406,272</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		3,306,375		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>3,306,375</u>		

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Developer Contributions	125,000	-	155,000	270,000
Rehab Repayments	-	-	-	6,151
Interest Income	125	748	228	100
Miscellaneous	<u>-</u>	<u>61,601</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>125,125</u>	<u>62,349</u>	<u>155,228</u>	<u>276,251</u>
Housing - Land	-	-	-	-
Housing - Buildings	-	-	227,800	20,188
Down Payment Assistance	166,600	60,750	-	-
Transfers to General Fund	23,990	23,990	23,990	17,993
Miscellaneous	<u>40,000</u>	<u>-</u>	<u>46,000</u>	<u>15,000</u>
Total Expenditures	<u>230,590</u>	<u>84,740</u>	<u>297,790</u>	<u>53,181</u>
Net Surplus (Deficit)	<u>\$ (105,465)</u>	<u>\$ (22,391)</u>	<u>\$ (142,562)</u>	<u>\$ 223,070</u>
Beginning Fund Balance		2,258,517		2,236,126
Ending Fund Balance		<u>\$ 2,236,126</u>		<u>\$ 2,459,196</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		2,236,126		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>2,236,126</u>		

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 5,073,000	\$ 4,594,537	\$ 4,600,000	\$ 4,462,003
Interest Income	<u>25,000</u>	<u>17,754</u>	<u>25,000</u>	<u>10,531</u>
Total Revenue	<u>5,098,000</u>	<u>4,612,291</u>	<u>4,625,000</u>	<u>4,472,534</u>
Series 1997 Principal (refunded by 1999 & 2008D)	405,000	405,000	425,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	100,650	100,650	78,376	39,188
Contributions to Other Agencies	800,000	725,366	-	-
Economic Development Projects	500,000	-	1,250,000	-
Capital Improvements	2,536,000	82,593	2,886,000	988,019
Contractual Services	35,000	-	145,000	68,674
Transfer to Parking Fund (Sherman)	3,876,726	3,876,726	3,631,350	2,723,513
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>331,000</u>	<u>248,250</u>
Total Expenditures	<u>8,578,376</u>	<u>5,515,335</u>	<u>8,746,726</u>	<u>4,067,644</u>
Net Surplus (Deficit)	<u>\$ (3,480,376)</u>	<u>\$ (903,044)</u>	<u>\$ (4,121,726)</u>	<u>\$ 404,890</u>
Beginning Fund Balance		8,194,348		7,291,304
Ending Fund Balance		<u>\$ 7,291,304</u>		<u>\$ 7,696,194</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		7,291,304		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>7,291,304</u>		

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Taxes	\$ 428,756	\$ 408,107	\$ 448,875	\$ 417,964
Interest Income	<u>-</u>	<u>9</u>	<u>-</u>	<u>585</u>
Total Revenue	<u>428,756</u>	<u>408,116</u>	<u>448,875</u>	<u>418,549</u>
Series 2002C Bonds Principal	325,000	325,000	340,000	-
Series 2002C Bonds Interest	98,232	98,231	78,816	44,378
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>44,378</u>
Net Surplus (Deficit)	<u>\$ 5,524</u>	<u>\$ (15,115)</u>	<u>\$ 30,059</u>	<u>\$ 374,171</u>
Beginning Fund Balance		448,169		433,054
Ending Fund Balance		<u>\$ 433,054</u>		<u>\$ 807,225</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		433,054		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>433,054</u>		

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,073,000	\$ 1,113,811	\$ 1,100,000	\$ 1,106,614
Interest Income	<u>5,000</u>	<u>13,251</u>	<u>10,000</u>	<u>10,901</u>
Total Revenue	<u>1,078,000</u>	<u>1,127,062</u>	<u>1,110,000</u>	<u>1,117,515</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	605,000	605,000	645,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	109,603	109,603	75,611	37,806
Surplus Distribution	1,300,000	1,023,923	1,000,000	1,000,000
Capital Projects	1,500,000	2,170	1,400,000	-
Other Expenses	-	-	500,000	1,100
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>144,400</u>	<u>108,300</u>
Total Expenditures	<u>3,656,203</u>	<u>1,882,296</u>	<u>3,765,011</u>	<u>1,147,206</u>
Net Surplus (Deficit)	<u>\$ (2,578,203)</u>	<u>\$ (755,234)</u>	<u>\$ (2,655,011)</u>	<u>\$ (29,691)</u>
Beginning Fund Balance		5,000,873		4,245,639
Ending Fund Balance		<u>\$ 4,245,639</u>		<u>\$ 4,215,948</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		4,245,639		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>4,245,639</u>		

City of Evanston
Southwest TIF
As of September 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 470,000	\$ 448,605	\$ 465,000	\$ 480,770
Interest Income	<u>500</u>	<u>7</u>	<u>100</u>	<u>-</u>
Total Revenue	<u>470,500</u>	<u>448,612</u>	<u>465,100</u>	<u>480,770</u>
Economic Development Activities	-	670	-	-
Capital Improvement Projects	580,000	-	580,000	422,675
Operating Transfer to General Fund	<u>28,920</u>	<u>28,920</u>	<u>29,500</u>	<u>22,125</u>
Total Expenditures	<u>608,920</u>	<u>29,590</u>	<u>609,500</u>	<u>444,800</u>
Net Surplus (Deficit)	<u>\$ (138,420)</u>	<u>\$ 419,022</u>	<u>\$ (144,400)</u>	<u>\$ 35,970</u>
Beginning Fund Balance		(114,083)		304,939
Ending Fund Balance		<u>\$ 304,939</u>		<u>\$ 340,909</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>304,939</u>		
Total Ending Fund Balance		<u>304,939</u>		

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 862,000	\$ 752,477	\$ 500,000	\$ 462,417
Interest Income	400	164	400	331
Bond Proceeds	-	48,812	-	-
Miscellaneous	-	14,837	-	23,960
Total Revenue	<u>862,400</u>	<u>816,290</u>	<u>500,400</u>	<u>486,708</u>
Economic Dev. Projects	300,000	692,633	-	-
Capital Improvements	900,000	-	800,000	173,032
Developer Agreement Payments	668,836	-	610,000	509,875
Repayments to Econ. Dev. Fund	48,500	48,500	48,500	36,375
Transfers to General Fund	120,400	120,400	120,400	90,300
Total Expenditures	<u>2,037,736</u>	<u>861,533</u>	<u>1,578,900</u>	<u>809,582</u>
Net Surplus (Deficit)	<u>\$ (1,175,336)</u>	<u>\$ (45,243)</u>	<u>\$ (1,078,500)</u>	<u>\$ (322,874)</u>
Beginning Fund Balance		1,100,753		1,055,510
Ending Fund Balance		<u>\$ 1,055,510</u>		<u>\$ 732,636</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		1,055,510		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>1,055,510</u>		

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 605,000	\$ 26,572	\$ 300,000	\$ 42,943
Bond Proceeds	2,270,000	600,000	3,400,000	-
Interest Income	<u>1,000</u>	<u>713</u>	<u>1,000</u>	<u>132</u>
Total Revenue	<u>2,876,000</u>	<u>627,285</u>	<u>3,701,000</u>	<u>43,075</u>
Economic Development Projects	1,200,000	1,190,031	650,000	-
Other Charges	490,000	-	1,600,000	80,000
Debt Service - Interest	-	-	40,000	5,494
Transfers to General Fund	60,000	60,000	60,000	45,000
Capital Projects	<u>2,270,000</u>	<u>-</u>	<u>1,285,000</u>	<u>100,000</u>
Total Expenditures	<u>4,020,000</u>	<u>1,250,031</u>	<u>3,635,000</u>	<u>230,494</u>
Net Surplus (Deficit)	<u>\$ (1,144,000)</u>	<u>\$ (622,746)</u>	<u>\$ 66,000</u>	<u>\$ (187,419)</u>
Beginning Fund Balance		1,495,593		872,847
Ending Fund Balance		<u>\$ 872,847</u>		<u>\$ 685,428</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		872,847		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>872,847</u>		

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ -	\$ -	\$ 100,000	\$ -
Bond Proceeds	-	-	650,000	-
Interest Income	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>750,000</u>	<u>-</u>
Economic Development Projects	-	-	650,000	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>650,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ -</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>-</u>		

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Bond Proceeds	\$ 3,900,000	\$ 4,349,650	\$ 8,339,988	\$ 8,538,259
Grants	3,168,000	170,513	1,675,000	491,635
Private Contributions	1,301,200	-	510,000	-
General Fund Allocation	1,250,000	1,250,000	-	-
Miscellaneous	-	193,549	-	53,838
Interest Income	-	19,073	10,000	15,098
Total Revenue	<u>9,619,200</u>	<u>5,982,785</u>	<u>10,534,988</u>	<u>9,098,830</u>
Capital Outlay (includes prior year rollovers)	14,175,358	7,852,534	10,794,172	2,427,857
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>356,250</u>
Total Expenditures	<u>14,650,358</u>	<u>8,327,534</u>	<u>11,269,172</u>	<u>2,784,107</u>
Net Surplus (Deficit)	<u>\$ (5,031,158)</u>	<u>\$ (2,344,749)</u>	<u>\$ (734,184)</u>	<u>\$ 6,314,723</u>
Beginning Fund Balance		5,746,660		3,401,911
Ending Fund Balance		<u>\$ 3,401,911</u>		<u>\$ 9,716,634</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed / Assigned		3,401,911		
Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>3,401,911</u>		

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Special Assessments Collected	\$ 300,000	\$ 292,947	\$ 300,000	\$ 112,596
Bond Proceeds	-	-	250,000	241,906
Investment Income	<u>10,000</u>	<u>5,532</u>	<u>10,000</u>	<u>1,728</u>
Total Revenue	<u>310,000</u>	<u>298,479</u>	<u>560,000</u>	<u>356,230</u>
Transfer to Debt Service Fund	317,660	317,660	317,660	238,245
Capital Outlay	<u>1,155,000</u>	<u>1,020,393</u>	<u>500,000</u>	<u>12,561</u>
Total Expenditures	<u>1,472,660</u>	<u>1,338,053</u>	<u>817,660</u>	<u>250,806</u>
Net Surplus (Deficit)	<u>\$ (1,162,660)</u>	<u>\$ (1,039,574)</u>	<u>\$ (257,660)</u>	<u>\$ 105,424</u>
Beginning Fund Balance		2,944,889		1,905,315
Ending Fund Balance		<u>\$ 1,905,315</u>		<u>\$ 2,010,739</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>1,905,315</u>		
Total Ending Fund Balance		<u>1,905,315</u>		

City of Evanston
Parking Fund
As of September 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 2,870,000	\$ 3,066,676	\$ 3,070,000	\$ 2,802,915
Church Street Garage Operations	767,092	557,258	716,348	473,065
Maple Avenue Garage Operations	1,151,800	1,142,999	1,204,200	889,785
Sherman Avenue Garage Operations	1,356,275	1,460,927	1,417,275	1,196,938
Washington National TIF Interfund Transfers-In	3,876,726	4,301,726	3,631,350	2,723,513
Interest Income	15,070	2,222	15,070	7,627
Miscellaneous Revenue	11,400	23,696	11,400	21,242
Reserve for Future Repairs (Contra Depreciation)	2,034,004	-	2,034,004	-
Total Revenue	12,082,367	10,555,504	12,099,647	8,115,085
7005 - Parking System Administration	655,747	1,262,781	784,607	464,745
7015 - Parking Lots and Meters	1,584,510	715,018	829,052	481,263
7025 - Church Street Self Park	608,255	395,831	607,955	282,793
7030 - Church Street Debt Payments	173,126	173,126	171,250	20,625
7036 - Sherman Avenue Garage	5,772,432	2,999,368	5,750,270	1,153,964
7037 - Maple Avenue Garage	1,736,960	1,823,122	1,611,920	586,751
7039 - Parking Debt	-	4,950	27,461	2,377
Transfer to Insurance Fund	503,877	503,878	490,236	367,677
Transfer to General Fund	644,242	644,242	644,242	483,181
Transfer to Fleet	21,991	21,992	21,991	16,494
Transfer to Equipment Replacement	30,000	30,000	30,000	22,500
Capital Outlay	120,000	-	-	-
Capital Improvements	3,400,000	367,293	3,455,000	992,352
Total Expenditures	15,251,140	8,941,601	14,423,984	4,874,722
Net Surplus (Deficit)	\$ (3,168,773)	\$ 1,613,903	\$ (2,324,337)	\$ 3,240,363

Further Operating Expense Breakdown:

7015 Parking Meter Activities	762,846	715,018	792,400	481,263
7015 Parking Meter Depreciation	36,652	-	36,652	-
SUBTOTAL	799,498	715,018	829,052	481,263
7025- Church Garage Activities	494,156	395,831	428,027	282,793
7025- Church Garage Depreciation	179,928	-	179,928	-
SUBTOTAL	674,084	395,831	607,955	282,793
7036 Sherman Garage Activities	1,199,756	(250,632)	1,172,020	743,289
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	410,675
7036 Reserve (Depreciation)	874,650	-	874,650	-
SUBTOTAL	5,324,706	2,999,368	5,750,270	1,153,964
7037 Maple Garage Activities	1,013,991	1,823,122	945,722	586,751
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
SUBTOTAL	1,680,189	1,823,122	1,611,920	586,751

Beginning Unrestricted Fund Balance	15,196,441	14,418,300
Reclassification from Fund Balance to Capital Assets	(2,392,044)	
Ending Unrestricted Fund Balance	<u>\$ 14,418,300</u>	<u>\$ 17,658,663</u>

City of Evanston
Water Fund
As of September 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Evanston	\$ 5,600,000	\$ 6,248,166	\$ 5,684,000	\$ 4,528,870
Skokie	2,800,000	2,989,109	2,856,000	2,092,525
Northwest Commission	4,414,000	5,033,996	4,517,000	3,637,418
Cross Connection Control Fees	91,000	98,805	100,500	94,540
Investment Earnings	2,500	15,025	2,500	13,952
Debt Proceeds	4,800,000	-	2,000,000	2,043,779
Debt Proceeds (zero interest)	-	-	1,370,000	55,978
Fees and Merchandise Sales	35,000	111,459	40,000	38,275
Fees and Outside Work	80,000	228,158	80,000	78,049
Grants	262,500	396,183	-	-
Insurance Reimbursements	420,000	-	-	-
Phosphate Sales	60,000	49,754	66,000	37,322
Property Sales and Rentals	203,057	200,953	213,300	144,246
Misc Revenue	-	5,387	-	162,731
Total Revenue	<u>18,768,057</u>	<u>15,376,995</u>	<u>16,929,300</u>	<u>12,927,685</u>
General Support	832,838	2,246,870	990,583	615,614
Pumping	2,368,467	2,273,827	2,333,247	1,545,578
Filtration	2,563,022	3,010,826	2,635,539	1,668,071
Distribution	1,464,106	1,204,898	1,424,324	960,591
Meter Maintenance	313,840	251,472	309,163	183,691
Other Operating Expenses	285,530	227,933	478,592	205,641
Debt Service	944,157	199,885	864,233	480,454
Debt Service - IEPA Loan 3382	67,506	-	67,506	33,752
Capital Outlay	162,500	52,263	248,500	74,570
Capital Improvements	7,837,000	235,197	7,435,000	2,822,325
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,356,300	2,517,225
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	351,369
Total Expense	<u>20,663,758</u>	<u>13,527,964</u>	<u>20,611,479</u>	<u>11,458,881</u>
Net Surplus (Deficit)	<u>\$ (1,895,701)</u>	<u>\$ 1,849,031</u>	<u>\$ (3,682,179)</u>	<u>\$ 1,468,804</u>
Beginning Unrestricted Fund Balance		8,246,988		9,192,655
Reclassification to Fund Balance from Capital Assets		(903,364)		
Ending Unrestricted Fund Balance		<u>\$ 9,192,655</u>		<u>\$ 10,661,459</u>

City of Evanston
Sewer Fund
As of September 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Operations	\$ 12,908,000	\$ 14,015,561	\$ 12,908,000	\$ 10,251,640
Debt Proceeds	5,000,000	4,103,034	4,000,000	2,042,037
Debt Proceeds - 2012 IEPA Loan	4,000,000	-	3,100,000	2,523,969
Investment Earnings	1,000	2,962	1,000	1,269
Miscellaneous	91,236	-	18,865	-
Total Revenue	<u>22,000,236</u>	<u>18,121,557</u>	<u>20,027,865</u>	<u>14,818,915</u>
Sewer Operations	1,869,650	5,113,284	2,134,549	1,268,616
Other Operating Expenses	48,100	48,098	43,300	23,100
Interfund Transfers Out - General Fund	142,200	142,200	142,200	106,650
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	202,491
Transfer to Debt Service	-	-	190,211	142,657
Capital Outlay	18,000	-	20,600	9,204
Capital Improvement Account	4,753,000	50,243	4,100,000	3,562,367
Debt Service	14,360,205	2,447,913	11,542,740	7,371,544
Total Expenses	<u>21,461,143</u>	<u>8,071,726</u>	<u>18,443,588</u>	<u>12,686,629</u>
Net Surplus (Deficit)	<u>\$ 539,093</u>	<u>\$ 10,049,831</u>	<u>\$ 1,584,277</u>	<u>\$ 2,132,286</u>
Beginning Unrestricted Fund Balance		3,513,271		4,199,578
Reclassification from Fund Balance to Capital Assets		(9,363,524)		
Ending Unrestricted Fund Balance		<u>\$ 4,199,578</u>		<u>\$ 6,331,864</u>

City of Evanston
Solid Waste
As of September 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Transfer from General Fund	\$ 1,245,967	\$ 1,245,967	\$ 1,245,967	\$ 934,475
Solid Waste Franchise Fees	175,000	129,387	175,000	157,921
SWANCC Recycling Incentive	140,000	52,408	140,000	16,589
Recycling Service Charge	2,954,033	2,954,908	2,954,033	2,508,309
Sanitation Service Charge Penalty	30,000	52,865	30,000	33,724
Special Pickup Fees	100,000	57,298	100,000	64,334
State Recycling Grant	-	19,349	-	-
Trash Cart Sales	15,000	32,247	15,000	23,095
Investment Income	-	78	-	20
Yard Waste Fees	<u>350,000</u>	<u>191,057</u>	<u>350,000</u>	<u>78,248</u>
Total Revenue	<u>5,010,000</u>	<u>4,735,564</u>	<u>5,010,000</u>	<u>3,816,715</u>
Refuse Collection & Disposal	3,077,218	2,885,439	3,259,574	2,139,917
Residential Recycling Collection	1,360,393	1,114,327	1,254,398	861,690
Yard Waste Collection	<u>750,250</u>	<u>611,971</u>	<u>750,250</u>	<u>349,437</u>
Total Expense	<u>5,187,861</u>	<u>4,611,737</u>	<u>5,264,222</u>	<u>3,351,044</u>
Net Surplus (Deficit)	<u>\$ (177,861)</u>	<u>\$ 123,827</u>	<u>\$ (254,222)</u>	<u>465,671</u>
Beginning Unrestricted Fund Balance		(1,571,711)		(1,447,884)
Ending Unrestricted Fund Balance		<u>\$ (1,447,884)</u>		<u>(982,213)</u>

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Fund	\$ 2,457,356	\$ 2,457,356	\$ 2,507,356	\$ 1,880,519
Library Fund	2,381	2,381	2,381	1,786
Parking Fund	21,992	21,992	21,992	16,494
Water Fund	122,751	122,751	122,751	92,063
Sewer Fund	177,729	475,800	177,729	133,297
Solid Waste Fund	298,071	-	298,071	223,553
Sale of Surplus Property	75,000	472	-	-
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	20,000	48,014	10,000	37,581
Interest Income	4,165	409	1,000	-
Total Revenues	<u>3,204,234</u>	<u>3,129,175</u>	<u>3,166,069</u>	<u>2,385,293</u>
General Support	284,571	237,447	292,007	190,563
Major Maintenance	3,211,873	3,097,799	3,217,058	2,240,065
Transfer to Equipment Repl. Fund	<u>2,222,069</u>	<u>7,858,900</u>	-	-
Total Expenditures	<u>5,718,513</u>	<u>11,194,146</u>	<u>3,509,065</u>	<u>2,430,628</u>
Net Surplus (Deficit)	<u>\$ (2,514,279)</u>	<u>\$ (8,064,971)</u>	<u>\$ (342,996)</u>	<u>\$ (45,335)</u>
Beginning Fund Balance		1,639,611		(107,097)
Reclassification from Fund Balance to Capital Assets		6,318,263		
Ending Fund Balance		<u>\$ (107,097)</u>		<u>\$ (152,432)</u>

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Fund	\$ 1,742,590	\$ 1,742,590	\$ 1,242,590	\$ 931,942
Library Fund	1,700	1,700	1,700	1,275
Parking Fund	30,000	30,000	30,000	22,500
Water Fund	72,275	-	-	-
Sewer Fund	127,650	-	-	-
Solid Waste Fund	177,131	177,131	177,131	132,848
Miscellaneous Revenue	-	10,904	-	-
Capital Contribution	-	21,994	-	-
Sale of Surplus Property	210,217	304,108	210,217	67,358
Transfer from Fleet Fund	<u>2,222,069</u>	<u>7,858,900</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>4,583,632</u>	<u>10,147,327</u>	<u>1,661,638</u>	<u>1,155,923</u>
Capital Outlay	3,500,000	1,440,911	2,400,000	636,826
Capital Leases	<u>50,000</u>	<u>34,349</u>	<u>50,000</u>	<u>13,082</u>
Total Expenditures	<u>3,550,000</u>	<u>1,475,260</u>	<u>2,450,000</u>	<u>649,908</u>
Net Surplus (Deficit)	<u>\$ 1,033,632</u>	<u>\$ 8,672,067</u>	<u>\$ (788,362)</u>	<u>\$ 506,015</u>
Beginning Fund Balance		\$ -		\$ 1,500,482
Reclassification from Fund Balance to Capital Assets		\$ (7,171,585)		
Ending Fund Balance		<u>\$ 1,500,482</u>		<u>\$ 2,006,497</u>

City of Evanston
Insurance Fund
As of September 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Admin Contribution- General	\$ 121,207	\$ 121,207	\$ 121,204	\$ 90,903
General Admin Contribution- E911	930	930	930	698
General Admin Contribution- CDBG	930	930	930	698
General Admin Contribution- E.D.	930	930	930	698
General Admin Contribution- Parking	17,032	17,032	17,032	12,774
General Admin Contribution- Water Fund	24,962	24,962	24,962	18,722
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	10,789
Liability/Property Contribution- General	909,150	909,150	909,150	681,863
Liability/Property Contribution- E911	6,972	6,972	6,972	5,229
Liability/Property Contribution- CDBG	6,972	6,972	6,972	5,229
Liability/Property Contribution- E.D.	6,972	6,972	6,972	5,229
Liability/Property Contribution- Parking	127,731	127,731	127,731	95,798
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	140,407
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	80,915
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	933,645
Workers' Comp Contribution- Library Fund	5,898	5,898	5,898	4,424
Workers' Comp Contribution- E911	9,546	9,546	9,546	7,160
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	7,160
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	7,160
Workers' Comp Contribution- Parking	174,886	174,886	174,886	131,165
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	192,242
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	110,787
Subrogation Proceeds	83,300	121,394	83,300	99,173
Transfer from General Fund - Casualty Loss Acct	-	200,000	-	20,000
Investment Income	41,650	470	41,650	212
Workers Comp & Liability - Subtotal	3,516,536	3,713,453	3,516,536	2,663,080
Health Insurance Chargebacks- General	7,602,935	7,602,935	8,232,350	6,197,182
Health Insurance Chargebacks - Library	308,920	308,920	318,681	239,011
Health Insurance Chargebacks - NSP2	15,635	15,635	16,390	12,292
Health Insurance Chargebacks- E911	77,647	77,647	81,545	61,159
Health Insurance Chargebacks- CDBG	10,780	10,780	12,586	9,440
Health Insurance Chargebacks- E.D. Fund	57,886	57,886	56,081	37,476
Health Insurance Chargebacks- Parking	184,229	184,229	170,588	127,941
Health Insurance Chargebacks- Water	561,211	561,211	596,392	447,294
Health Insurance Chargebacks- Sewer	140,199	140,200	168,030	126,022
Health Insurance Chargebacks - Solid Waste	158,577	158,577	114,220	85,665
Health Insurance Chargebacks- Fleet	196,271	196,271	183,414	137,561
Retiree Health Insurance Contributions	1,903,503	1,599,166	1,684,894	1,178,493
Employee Health Insurance Contributions	1,209,056	1,357,679	1,760,276	1,134,199
One Time IPBC Distribution	200,000	200,000	300,000	225,000
Health & Life insurance - Subtotal	12,626,849	12,471,136	13,695,447	10,018,735
Total Revenues	16,143,385	16,184,589	17,211,983	12,681,815

City of Evanston
Insurance Fund
As of September 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Administration & Support	354,104	377,089	294,093	200,638
Auditing	-	-	25,000	-
Liability/Property Insurance Premiums	470,000	417,853	470,000	455,514
Liability Legal Fees	350,000	723,847	350,000	306,201
Liability Settlement Payments	400,000	1,065,006	400,000	413,283
Transfer - to ERI Debt Service	-	7,709	8,325	6,244
Workers' Comp Insurance Premiums	114,400	108,284	114,400	99,804
Workers' Comp Legal Fees	60,000	56,776	80,500	25,287
Workers' Comp Medical Payments	850,000	510,510	800,000	336,312
Workers' Comp Settlement Payments	700,000	1,003,026	1,100,000	532,655
Workers' Comp TPA Pymts (non specific)	145,000	121,542	145,000	71,377
Workers' Comp TTD Pymts (non sworn)	140,000	1,417	-	31,661
Workers' Comp & Liability - Subtotal	<u>3,583,504</u>	<u>4,393,059</u>	<u>3,787,318</u>	<u>2,478,976</u>
General Administration & Support	98,878	8,951	94,093	61,369
Health Insurance Premiums	13,005,609	12,983,241	13,458,615	9,792,552
Health Insurance Opt Out Payments	78,000	51,065	84,000	37,835
Health & Life Insurance - Subtotal	<u>13,182,487</u>	<u>13,043,257</u>	<u>13,636,708</u>	<u>9,891,756</u>
Total Expenditures	<u>16,765,991</u>	<u>17,436,316</u>	<u>17,424,026</u>	<u>12,370,732</u>
Net Surplus (Deficit)	<u>\$ (622,605)</u>	<u>\$ (1,251,727)</u>	<u>\$ (212,043)</u>	<u>\$ 311,083</u>
Beginning Unrestricted Fund Balance		(6,124,772)		(7,376,499)
Ending Unrestricted Fund Balance		<u>\$ (7,376,499)</u>		<u>\$ (7,065,416)</u>

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

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Taxes	\$ 6,119,393	\$ 6,188,393	\$ 6,061,575	\$ 5,996,484
Personal Property Repl Tax	282,000	282,000	280,000	223,300
Interest on Investment	600,000	865,981	800,000	1,245,508
Participant Contributions	900,000	884,170	922,500	730,817
Unrealized Gain	-	2,666,737	-	134
Miscellaneous	-	184	-	150
Total Revenue	<u>7,901,393</u>	<u>10,887,465</u>	<u>8,064,075</u>	<u>8,196,393</u>
Administrative Expenses	154,000	86,384	154,000	174,313
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,700,000	4,771,574	4,841,000	3,627,263
Widows' Pensions	1,070,000	1,068,600	1,090,000	785,227
Disability Pensions	1,060,000	1,270,314	1,350,000	988,241
QUILDRO	75,000	79,832	75,000	67,761
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>7,109,000</u>	<u>7,276,704</u>	<u>7,560,000</u>	<u>5,642,805</u>
Net Surplus (Deficit)	<u>\$ 792,393</u>	<u>\$ 3,610,761</u>	<u>\$ 504,075</u>	<u>\$ 2,553,588</u>
Beg Net Assets held in Trust	54,893,621	54,893,621	58,463,916	58,463,916
Property Tax Adjustment for GAAP Basis		(40,466)		
End Net Assets held in Trust	<u>\$ 55,686,014</u>	<u>\$ 58,463,916</u>	<u>\$ 58,967,991</u>	<u>\$ 61,017,504</u>

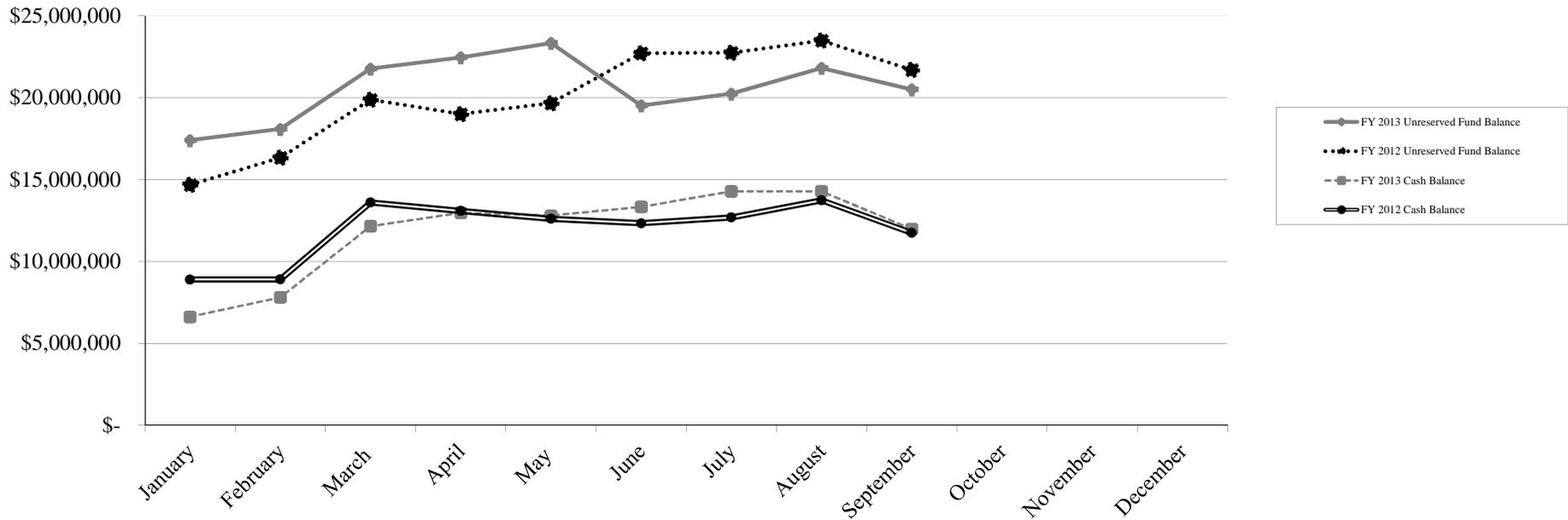
City of Evanston
Police Pension Fund
As of September 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Taxes	\$ 8,196,751	\$ 8,232,316	\$ 8,069,325	\$ 8,004,801
Personal Property Repl Tax	325,000	325,000	325,000	223,300
Interest Income	1,600,000	2,839,127	2,625,000	2,003,301
Participant Contributions	1,385,000	1,654,851	1,383,750	1,380,743
Miscellaneous	-	125	-	-
Unrealized Gain / (Loss)	-	3,861,111	-	-
Total Revenue	<u>11,506,751</u>	<u>16,912,530</u>	<u>12,403,075</u>	<u>11,612,145</u>
Administrative Expenses	186,000	55,143	250,000	202,829
Retiree Pensions	7,250,000	7,303,390	7,500,769	5,825,224
Widow Pensions	818,000	868,955	868,000	638,381
Disability Pensions	625,000	653,322	700,000	501,841
Separation Refunds	-	116,538	150,000	45,322
QUILDRO	12,000	17,886	18,000	15,814
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>8,891,000</u>	<u>9,015,234</u>	<u>9,486,769</u>	<u>7,229,411</u>
Net Surplus (Deficit)	<u>\$ 2,615,751</u>	<u>\$ 7,897,296</u>	<u>\$ 2,916,306</u>	<u>\$ 4,382,734</u>
Beg Net Assets held in Trust	72,596,264	72,596,264	80,589,961	80,589,961
Property Tax Adjustment for GAAP Basis		96,401		
End Net Assets held in Trust	<u>\$ 75,212,015</u>	<u>\$ 80,589,961</u>	<u>\$ 83,506,267</u>	<u>\$ 84,972,695</u>

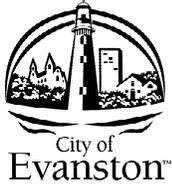
City of Evanston
Library Fund
As of September 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Revenue By Source				
Allocation - Property Taxes	\$ 4,253,214	\$ 4,098,606	\$ 4,253,214	\$ 4,127,993
Library Fines & Fees	150,000	154,036	185,000	119,070
Library Material Replacement	12,500	12,495	12,500	9,813
Copy Machine Charges	20,000	20,131	20,000	14,244
Meeting Room Fees	10,000	8,986	10,000	8,087
Non-resident Cards	2,460	989	1,690	1,045
North Branch Rental Income	47,325	58,606	59,660	45,187
State Per Capita Grant	75,900	76,385	76,300	95,689
Personal Property Repl. Tax	50,200	50,200	50,200	-
Video Rentals	28,000	25,017	-	-
Transfer from General Fund	-	1,214,668	-	-
Book Sales	-	-	60,000	39,625
Fund for Excellence	-	-	245,000	42,490
Miscellaneous	-	78,345	-	1,107
Transfer from Endowment	-	-	131,250	-
Total Revenues	<u>4,649,599</u>	<u>5,798,464</u>	<u>5,104,814</u>	<u>4,504,350</u>
Expenditures				
Youth Services	800,390	839,808	891,720	646,007
Adult Services	1,579,231	1,561,163	1,535,224	1,062,205
Circulation	589,769	620,389	612,892	448,223
Neighborhood Services	203,336	196,551	360,757	226,320
Technical Services	473,306	485,545	503,433	301,233
Maintenance	491,375	484,127	507,517	425,193
Administration	512,192	509,785	669,377	461,361
Library Grants	-	-	-	12,281
Total Expenditures	<u>4,649,599</u>	<u>4,697,368</u>	<u>5,080,920</u>	<u>3,582,823</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 1,101,096</u>	<u>\$ 23,894</u>	<u>\$ 921,527</u>
Beginning Fund Balance		-		1,101,096
Ending Fund Balance		<u>1,101,096</u>		<u>2,022,623</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		1,101,096		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>1,101,096</u>		

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



	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
FY 2013 Unreserved Fund Balance	\$ 17,412,530	\$ 18,091,096	\$ 21,774,085	\$ 22,459,219	\$ 23,342,537	\$ 19,526,063	\$ 20,250,620	\$ 21,816,228	\$ 20,501,689			
FY 2012 Unreserved Fund Balance	\$ 14,685,117	\$ 16,337,797	\$ 19,881,970	\$ 19,002,485	\$ 19,669,892	\$ 22,717,923	\$ 22,741,824	\$ 23,492,360	\$ 21,698,232			
FY 2013 Cash Balance	\$ 6,624,063	\$ 7,811,937	\$ 12,160,633	\$ 12,969,898	\$ 12,797,660	\$ 13,337,226	\$ 14,279,322	\$ 14,279,322	\$ 11,977,938			
FY 2012 Cash Balance	\$ 8,894,526	\$ 8,902,327	\$ 13,603,167	\$ 13,093,141	\$ 12,607,881	\$ 12,330,661	\$ 12,686,783	\$ 13,735,774	\$ 11,745,631			



Memorandum

To: Wally Bobkiewicz, City Manager
Martin Lyons, Asst. City Manager/CFO

From: Hitesh Desai, Accounting Manager

Subject: FY2013 – 3rd Quarter end Investment Report

Date: October 22, 2013

Attached please find the investment report as of September 30, 2013.

A comparison between the 2013 second quarter investment report and 2013 third quarter indicates an increase in combined cash & investments of \$19,784,385 from \$70,032,597 to \$89,816,982. Cash and investment changes from the previous period are summarized below:

	<u>9/30/2013</u>	<u>6/30/2013</u>	<u>Change</u>
Cash	\$ 50,721,319	\$ 45,965,734	\$ 4,755,585
Investments	<u>\$ 39,095,663</u>	<u>\$ 24,066,863</u>	<u>\$ 15,028,800</u>
Total	\$ 89,816,982	\$ 70,032,597	\$ 19,784,385

The net increase of \$19.8M in cash and investments was primarily due to the receipt of 2013A General Obligations (GO) Bonds and Property Tax money. The City raised \$12.7M by issuing Series 2013A GO bonds in August 2013. The Cook County disbursed \$15.7M to the City of Evanston in Property Tax share during the third quarter. These inflows were partially offset by debt service payments, IEPA loan payments, vehicles purchase and capital outlay during the third quarter resulting in a net increase of \$19.8M. Cash balances as of September 30, 2012 were \$90.2M.

As of September 30, 2013, ledger balances showed the highest percentage of total deposits was held by First Bank and Trust at approximately \$40.6M, or 45% of the City's \$89.8M in cash and investments followed by IMET with \$28.5M or 32% of the total. The remaining funds were invested with Chase Bank and Illinois Funds. This is in compliance with the City's investment policy to ensure no financial institution should have greater than 50% of the city's total deposits. The Finance Staff will continue to monitor the balances to have a suitable investment mix in compliance of the City Investment policy to maximize returns on investments.

If you have any questions on this report or would like to discuss in greater detail, please contact me @ (847) 866-2905 or at hdesai@cityofevanston.org.

City of Evanston
Cash & Investment Summary by Fund
September 30, 2013

Fund #	Fund	Cash	Investments	Interfund	Total
100	General	9,306,172	3,049,622	(377,856)	11,977,938
185	Library	1,484,393			1,484,393
190	HPRP				0
195	Neighborhood Stabilization	459,172			459,172
200	MFT		1,210,405		1,210,405
205	E911	334,934	645,595		980,529
210	SSD4			(89,753)*	(89,753)
215	CDBG	35,831			35,831
220	CD Loan			(18,773)*	(18,773)
225	Economic Dev.	2,457,785	391,957		2,849,742
235	Neighborhood Improvemt	129,914			129,914
240	Home	5,862		(12,038)	(6,176)
250	Affordable Housing	358,603	363,418		722,021
300	Washington National TIF	2,053,843	5,211,202		7,265,045
305	SSD5	823,144			823,144
310	Howard Hartrey	191,506	4,024,442		4,215,948
315	Southwest TIF	340,908			340,908
320	Debt Service	10,377,182	901,179		11,278,361
330	Howard Ridge	289,209	152,436		441,645
335	West Evanston	128,890	551,645		680,535
415	Capital Improvements	1,183,985	9,768,487	5,028	10,957,500
420	Special Assess	1,772,167	238,337		2,010,504
505	Parking	12,670,430	5,063,190	19,471	17,753,091
510	Water	3,512,483	6,994,984	11,813	10,519,280
515	Sewer	4,148,642	528,764	224	4,677,630
520	Solid Waste			(1,570,537)*	(1,570,537)
600	Fleet			(684,976)*	(684,976)
601	Equipment Replacemt	1,177,612			1,177,612
605	Insurance	193,724		2,325	196,049
		53,436,391	39,095,663	(2,715,072)	89,816,982

* Includes negative cash balance reclassified to interfund liability.

City of Evanston							
Cash & Investments Bank							
September 30, 2013							
Investment Description	Investment Type	Bank	Rate	Fiscal YTD Est. Income	Investment Amount	Fund #	Fund
IL Funds	MMA	US Bank	0.010	229	3,049,622	100	General
IL Funds	MMA	US Bank	0.010	163	1,210,405	200	MFT
IL Funds	MMA	US Bank	0.010	87	645,595	205	E911
IL Funds	MMA	US Bank	0.010	53	391,957	225	Economic Development
IL Funds	MMA	US Bank	0.010	49	363,418	250	Affordable Housing
IL Funds	MMA	US Bank	0.010	296	2,194,258	300	Washington National
IL Funds	MMA	US Bank	0.010	122	901,179	320	Debt Service
IL Funds	MMA	US Bank	0.010	21	152,436	330	Howard Ridge TIF
IL Funds	MMA	US Bank	0.010	74	551,645	335	West Evanston TIF
IL Funds	MMA	US Bank	0.010	33	246,607	415	Capital Improvements
IL Funds	MMA	US Bank	0.010	9	63,190	505	Parking
IL Funds	MMA	US Bank	0.010	31	226,700	510	Water
IL Funds	MMA	US Bank	0.010	71	528,764	515	Sewer
		US BANK Total		1,238	10,525,776		
Money Market Fund	MMA	IMET	0.340	7,467	3,016,944	300	Washington National
Money Market Fund	MMA	IMET	0.340	9,960	4,024,442	310	Howard Hartrey TIF
Money Market Fund	MMA	IMET	0.340	23,567	9,521,880	415	Capital Improvements
Money Market Fund	MMA	IMET	0.340	590	238,337	420	Special Assessments
Money Market Fund	MMA	IMET	0.340	12,375	5,000,000	505	Parking
Money Market Fund	MMA	IMET	0.340	16,752	6,768,284	510	Water
		IMET Total		70,710	28,569,887		
		Grand Total		71,948	39,095,663		
Cash							
			Total	Chase	1st Bank		
Cash	Cash		9,306,172	3,693,420	5,612,752	100	General
Cash	Cash		1,484,393	358,971	1,125,422	185	Library
Cash	Cash		459,172		459,172	195	Neighbrhd Stablztn
Cash	Cash		334,934		334,934	205	E911
Cash	Cash		35,831		35,831	215	CDBG
Cash	Cash		2,457,785		2,457,785	225	Economic Dev.
Cash	Cash		129,914		129,914	235	Neighbrhd Improvemt
Cash	Cash		5,862		5,862	240	Home
Cash	Cash		358,603		358,603	250	Affordable Housing
Cash	Cash		2,053,843		2,053,843	300	Washington National TIF
Cash	Cash		823,144		823,144	305	SSD5
Cash	Cash		191,506		191,506	310	Howard Hartrey
Cash	Cash		340,908		340,908	315	Southwest TIF
Cash	Cash		10,377,182		10,377,182	320	Debt
Cash	Cash		289,209		289,209	330	Howard Ridge
Cash	Cash		128,890		128,890	335	West Evanston
Cash	Cash		1,183,985		1,183,985	415	Capital Improvements
Cash	Cash		1,772,167		1,772,167	420	Special Assess
Cash	Cash		12,670,430	4,650,000	8,020,430	505	Parking
Cash	Cash		3,512,483		3,512,483	510	Water
Cash	Cash		4,148,642	1,388,650	2,759,992	515	Sewer
Cash	Cash		1,177,612		1,177,612	601	Equipment Replacemt
Cash	Cash		193,724		193,724	605	Insurance
		SUBTOTAL	53,436,391	10,091,041	43,345,350		
		Total Cash			53,436,391		Southwest TIF 310,779
		Interfunds & negative cash			(2,715,072)		SSD5 394,815
		Net Cash			50,721,319		West Evanston 707,568
		Total Investments & Cash			89,816,982		1,413,162
CASH / INVESTMENT	Investments		Cash		Total		
BALANCES BY BANK	Amount	%	Amount	%	Amount	%	
1ST Bank			40,630,278	80.10%	40,630,278	45.24%	
Chase			10,091,041	19.90%	10,091,041	11.24%	
IMET	28,569,887	73.08%			28,569,887	31.81%	
US Bank	10,525,776	26.92%			10,525,776	11.72%	
Total	39,095,663	100.00%	50,721,319	100.00%	89,816,982	100.00%	

City of Evanston							
Cash & Investment Summary by Type							
September 30, 2013							
Investment Description	Investment Type	Bank	Rate	Fiscal YTD Est. Income	Investment Amount	Fund #	Fund
IL Funds	MMA	US Bank	0.010	229	3,049,622	100	General
IL Funds	MMA	US Bank	0.010	163	1,210,405	200	MFT
IL Funds	MMA	US Bank	0.010	87	645,595	205	E911
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IL Funds	MMA	US Bank	0.010	21	152,436	330	Howard Ridge TIF
IL Funds	MMA	US Bank	0.010	74	551,645	335	West Evanston TIF
IL Funds	MMA	US Bank	0.010	33	246,607	415	Capital Improvements
Money Market Fund	MMA	IMET	0.340	23,567	9,521,880	415	Capital Improvements
Money Market Fund	MMA	IMET	0.340	590	238,337	420	Special Assessments
IL Funds	MMA	US Bank	0.010	9	63,190	505	Parking
Money Market Fund	MMA	IMET	0.340	12,375	5,000,000	505	Parking
IL Funds	MMA	US Bank	0.010	31	226,700	510	Water
Money Market Fund	MMA	IMET	0.340	16,752	6,768,284	510	Water
IL Funds	MMA	US Bank	0.010	71	528,764	515	Sewer
				<u>71,948</u>	<u>39,095,663</u>		

	A	B	C	D	F	H	T	U
1	City of Evanston							
2	2013 Capital Improvement Plan - Performance Report through 09/30/13							
3	Sorted by Fund & Funding Source							
4								
5		Project		Funding	Fund	Carryover	Total	YTD Expense
6	Description	Head	Department	Source	Responsible	Y/N	FY13	9/30/2013
7	CIP SUMMARY ALL FUNDS							
8								
9	MFT Fund Funding	N/A	N/A	N/A	N/A	N/A	1,400,000	693,346
10	Emergency Telephone (E911) Funding	N/A	N/A	N/A	N/A	N/A	120,000	26,680
11	CDBG Fund Funding	N/A	N/A	N/A	N/A	N/A	494,800	79,242
12	Washington National TIF Fund Funding	N/A	N/A	N/A	N/A	N/A	2,836,000	988,019
13	Howard-Hartrey TIF Fund Funding	N/A	N/A	N/A	N/A	N/A	1,900,000	-
14	Southwest TIF Fund Funding	N/A	N/A	N/A	N/A	N/A	580,000	422,675
15	Howard-Ridge TIF Fund Funding	N/A	N/A	N/A	N/A	N/A	800,000	53,500
16	West Evanston TIF Fund Funding	N/A	N/A	N/A	N/A	N/A	1,285,000	110,000
17	CIP Fund - General Obligation (GO) Debt	N/A	N/A	N/A	N/A	N/A	8,339,988	1,638,501
18	CIP Fund - Prior Year Debt	N/A	N/A	N/A	N/A	N/A	2,054,363	1,144,089
19	CIP Fund - Parking Fund Loan	N/A	N/A	N/A	N/A	N/A	596,000	190,022
20	CIP Fund - Grants	N/A	N/A	N/A	N/A	N/A	1,675,000	-
21	CIP Fund - IDNR Grant Funding	N/A	N/A	N/A	N/A	N/A	400,000	-
22	CIP Fund - Private Donations	N/A	N/A	N/A	N/A	N/A	510,000	-
23	Special Assessment Fund Funding	N/A	N/A	N/A	N/A	N/A	361,000	238,245
24	Parking Fund Funding	N/A	N/A	N/A	N/A	N/A	3,455,000	992,352
25	Water Fund - General Obligation (GO) Debt	N/A	N/A	N/A	N/A	N/A	2,630,700	1,975,733
26	Water Fund Funding	N/A	N/A	N/A	N/A	N/A	4,065,000	766,453
27	Water Fund IEPA Loan Funding	N/A	N/A	N/A	N/A	N/A	1,370,000	66,312
28	Sewer Fund Funding	N/A	N/A	N/A	N/A	N/A	1,000,000	297,258
29	Sewer Fund IEPA Funding	N/A	N/A	N/A	N/A	N/A	3,100,000	2,534,778
30	Sewer Fund Grant Funding (MWRD)	N/A	N/A	N/A	N/A	N/A	822,500	700,000
31	TOTAL - ALL FUNDS						39,795,351	12,917,205
32								
33								
34	EXPENDITURES							
35								
36	Street Resurfacing - MFT	Robinson	Public Works	MFT	MFT	No	1,400,000	693,346
37	SUBTOTAL						1,400,000	693,346
38								
39								
40	Emergency Alert System	Polinski	Police	E911	E911	No	120,000	26,680
41	SUBTOTAL						120,000	26,680
42								
43								
44	Block Curb & ADA Ramps	Robinson	Public Works	Grant CDBG	CDBG	No	85,800	839
45	SNAP Lighting	Robinson	Public Works	Grant CDBG	CDBG	No	59,000	-
46	Penny Park Renovations	Robinson	Public Works	Grant CDBG	CDBG	No	30,000	-
47	Firemen's Park Renovations	Robinson	Public Works	Grant CDBG	CDBG	Yes	75,000	75,000
48	Alley Paving	Robinson	Public Works	Grant CDBG	CDBG	No	245,000	3,403
49	SUBTOTAL						494,800	79,242
50								
51								

	A	B	C	D	F	H	T	U
1	City of Evanston							
2	2013 Capital Improvement Plan - Performance Report through 09/30/13							
3	Sorted by Fund & Funding Source							
4								
5		Project		Funding	Fund	Carryover	Total	YTD Expense
6	Description	Head	Department	Source	Responsible	Y/N	FY13	9/30/2013
52	Comprehensive Sign Package	Muenzer	CED	TIF Increment	Washington TIF	No	125,000	-
53	Sherman Avenue Public Art	Robinson	Public Works	TIF Increment	Washington TIF	Yes	81,000	-
54	Davis Street Streetscape - Benson to Chicago - Repaving	Robinson	Public Works	TIF Increment	Washington TIF	No	1,300,000	-
55	Pedestrian Lighting	Robinson	Public Works	TIF Increment	Washington TIF	No	175,000	-
56	Davis Street Streetscape - Benson to Chicago - Utility Improvements	Stoneback	Utilities	TIF Increment	Washington TIF	No	1,025,000	55,841
57	Davis Street Sewer (If No IEPA Loan)	Stoneback	Utilities	TIF Increment	Washington TIF	No	130,000	932,178
58	SUBTOTAL						2,836,000	988,019
59								
60								
61	Economic Development - Outlot Development	Muenzer	CED	TIF Increment	Howard-Hartrey TIF	No	500,000	-
62	Access Drive Sidewalk & Pedestrian Lighting Installation	Robinson	Public Works	TIF Increment	Howard-Hartrey TIF	Yes	350,000	-
63	Hartrey Streetscape Improvement from Howard to Dead End	Robinson	Public Works	TIF Increment	Howard-Hartrey TIF	Yes	250,000	-
64	Howard Street & Jewel Osco Driveway Reconfiguration	Robinson	Public Works	TIF Increment	Howard-Hartrey TIF	Yes	550,000	-
65	New Bus Shelter at Howard Street Including Bump Out	Robinson	Public Works	TIF Increment	Howard-Hartrey TIF	Yes	250,000	-
66	SUBTOTAL						1,900,000	-
67								
68								
69	Cleveland Street (extended) Sewer Rehabilitation (Channel to Pitner)	Stoneback	Utilities	TIF Increment	Southwest TIF	No	580,000	422,675
70	SUBTOTAL						580,000	422,675
71								
72								
73	Economic Development - CIP for City-Owned Building at 727 Howard St.	Muenzer	CED	TIF Increment	Howard-Ridge TIF	Yes	600,000	53,500
74	Economic Development - CIP for City-Owned Building at 623 Howard St.	Muenzer	CED	TIF Increment	Howard-Ridge TIF	Yes	200,000	-
75	SUBTOTAL						800,000	53,500
76								
77								
78	Church and Darrow Parking Lot - Mini Park	Muenzer	CED	TIF Increment	West Evanston TIF	No	440,000	-
79	Church and Dodge Development	Muenzer	CED	TIF Increment	West Evanston TIF	No	350,000	-
80	Comprehensive Sign Package	Muenzer	CED	TIF Increment	West Evanston TIF	No	125,000	-
81	1817 Church Street Construction Loan	Muenzer	CED	TIF Increment	West Evanston TIF	No	-	100,000
82	Dempster Traffic Signal Phase I Engineering	Robinson	Public Works	TIF Increment	West Evanston TIF	No	10,000	10,000
83	Dodge Ave Streetscape - Dempster to Lake (West Side Only)	Robinson	Public Works	TIF Increment	West Evanston TIF	No	360,000	-
84	SUBTOTAL						1,285,000	110,000
85								
86								
87	Engineering Services	Robinson	Public Works	GO Debt	Capital Improvement	No	475,000	356,250
88	Street Lights - Chicago Avenue / Kedzie / AMLI	Robinson	Public Works	GO Debt	Capital Improvement	No	50,000	-
89	Crown Center Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	50,000	2,600
90	Lakefront - Boat Ramp Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	350,000	-
91	Levy Center Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	270,000	19,275
92	Fleetwood-Jourdain Center Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	85,000	-
93	Noyes Center Seat Replacements	Robinson	Public Works	GO Debt	Capital Improvement	No	160,000	-
94	Civic Center Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	145,000	423,516
95	Lakefront - Lagoon Area Improvements	Robinson	Public Works	GO Debt	Capital Improvement	No	250,000	41,298
96	Police - Fire Headquarters Renovations - HVAC	Robinson	Public Works	GO Debt	Capital Improvement	Yes	175,000	-
97	Firemen's Park Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	235,000	5,935

	A	B	C	D	F	H	T	U
1	City of Evanston							
2	2013 Capital Improvement Plan - Performance Report through 09/30/13							
3	Sorted by Fund & Funding Source							
4								
5		Project		Funding	Fund	Carryover	Total	YTD Expense
6	Description	Head	Department	Source	Responsible	Y/N	FY13	9/30/2013
98	Grey Park	Robinson	Public Works	GO Debt	Capital Improvement	No	60,000	3,650
99	Ecology Center Greenhouse Reconstruction (Additional)	Robinson	Public Works	GO Debt	Capital Improvement	No	71,988	-
100	Penny Park Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	100,000	-
101	Police 1st Floor Conference Room Renovation	Robinson	Public Works	GO Debt	Capital Improvement	No	62,000	1,551
102	Ladd Arboretum Bike Path Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	22,000	-
103	Noyes Center Roof	Robinson	Public Works	GO Debt	Capital Improvement	No	434,000	42,070
104	Fire Station #2 Renovations - Design Only	Robinson	Public Works	GO Debt	Capital Improvement	No	53,000	3,296
105	50 / 50 Sidewalk Replacement Program	Robinson	Public Works	GO Debt	Capital Improvement	No	125,000	814
106	Church Street Streetlights - Darrow to Pitner	Robinson	Public Works	GO Debt	Capital Improvement	No	85,000	-
107	McDaniel Diagonal Parking (Crain St. to Cul-De-Sac)	Robinson	Public Works	GO Debt	Capital Improvement	No	75,000	-
108	Street Resurfacing - CIP	Robinson	Public Works	GO Debt	Capital Improvement	No	2,700,000	705,784
109	Davis Streetscape / Resurfacing / Bike Lane - Benson to Dewey	Robinson	Public Works	GO Debt	Capital Improvement	No	1,197,000	-
111	Pedestrian Safety Improvements	Robinson	Public Works	GO Debt	Capital Improvement	No	275,000	28,462
112	Central Street Sidewalk - Eastwood to Hartrey Design	Robinson	Public Works	GO Debt	Capital Improvement	No	175,000	-
113	Bridge Rehab Isabella Phase II - Design	Robinson	Public Works	GO Debt	Capital Improvement	No	50,000	-
114	Bridge Street Bridge Phase III - Construction Engineering	Robinson	Public Works	GO Debt	Capital Improvement	No	200,000	-
115	Bridge Street Bridge Phase III - Construction	Robinson	Public Works	GO Debt	Capital Improvement	No	100,000	-
116	Dempster Signal Phase I Engineering	Robinson	Public Works	GO Debt	Capital Improvement	No	60,000	3,483
117	Ridge/Emerson/Green Bay Intersection Phase I Engineering	Robinson	Public Works	GO Debt	Capital Improvement	No	250,000	517
118	SUBTOTAL						8,339,988	1,638,501
119								
120								
121	Bond Issuance Costs	Lyons	Admin Serv	Prior Year Debt	Capital Improvement	Yes	-	126,878
122	Civic Center Parking Lot Lighting	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	130,000	87,076
123	Service Center Parking Deck Structural and Waterproofing Repairs	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	75,000	40,939
124	Civic Center Renovations	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	270,000	-
125	Ecology Center Greenhouse Reconstructions	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	115,000	8,898
126	Lakefront - Lagoon Area Improvements	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	20,000	20,000
127	Crown Center Partnership Study	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	73,070	-
128	Police / Fire Roof Replacement	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	-	293,764
129	Noyes Asbestos Abatement	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	-	6,900
130	Fleetwood-Jourdain Center Renovations	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	-	4,187
131	Alley Paving - City Share	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	-	1,167
132	Bridge Rehab Program	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	-	129,056
133	Ridge Avenue Construction Project	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	-	1,778
134	Fire Station #1 Mechanical Upgrade	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	-	636
135	Fire Station #2 Boiler/Chimney Replacement	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	-	91,074
136	Fire Station #3 Repairs	Robinson	Public Works	Prior Year Debt	Capital Improvement	No	-	13,700
137	Fire Station #4 Renovations	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	86,293	85,317
138	Traffic Signal Upgrades	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	-	136,456
139	City Pavement Evaluation	Robinson	Public Works	Prior Year Debt	Capital Improvement	No	-	-
140	Isabella/Sheridan Rehabilitation Project (Wilmette Reimbursement)	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	190,000	70,980
141	Central Street Resurfacing	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	630,000	-
142	City Works Sign, Signal & Street Light Inventory and Upgrade	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	55,000	11,905
143	New Salt Dome	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	410,000	13,378
144	SUBTOTAL						2,054,363	1,144,089

	A	B	C	D	F	H	T	U
1	City of Evanston							
2	2013 Capital Improvement Plan - Performance Report through 09/30/13							
3	Sorted by Fund & Funding Source							
4								
5		Project		Funding	Fund	Carryover	Total	YTD Expense
6	Description	Head	Department	Source	Responsible	Y/N	FY13	9/30/2013
145								
146								
147	New World Financial Software Licensing and Implementation	Lyons	Admin Serv	Parking Loan	Capital Improvement	No	596,000	190,022
148							596,000	190,022
149								
150								
151	Main Library Renovations	Robinson	Public Works	Grant	Capital Improvement	No	200,000	-
152	Ladd Arboretum Bike Path Renovations	Robinson	Public Works	Grant	Capital Improvement	No	580,000	-
153	Noyes Center Roof	Robinson	Public Works	Grant	Capital Improvement	Yes	820,000	-
154	Dempster Signal Phase I Engineering	Robinson	Public Works	Grant	Capital Improvement	No	24,000	-
155	Dempster Signal Phase II Engineering	Robinson	Public Works	Grant	Capital Improvement	No	51,000	-
156	SUBTOTAL						1,675,000	-
157								
158								
159	Lakefront - Lagoon Area Improvements	Robinson	Public Works	IDNR Grant	Capital Improvement	No	400,000	-
160	SUBTOTAL						400,000	-
161								
162								
163	Lakefront - Lagoon Area Improvements	Robinson	Public Works	Private Donation	Capital Improvement	No	500,000	-
164	Metra Station Heating Control Replacements	Robinson	Public Works	Private Donation	Capital Improvement	No	10,000	-
165	SUBTOTAL						510,000	-
166								
167								
168	Alley Maintenance	Robinson	Public Works	SA Reserves	Special Assessment	Yes	125,000	-
169	Alley Paving	Robinson	Public Works	GO Debt	Special Assessment	No	236,000	238,245
170	SUBTOTAL						361,000	238,245
171								
172								
173	Citywide Parking Meter Upgrades	Voss	Admin Serv	Parking	Parking	Yes	1,000,000	-
174	Collector's / Clerk's Office Rehab	Voss	Admin Serv	Parking	Parking	No	75,000	-
175	Comprehensive Signage Program	Robinson	Public Works	Parking	Parking	Yes	210,000	14,895
176	Parking Lot 4 Improvements	Robinson	Public Works	Parking	Parking	Yes	540,000	296,736
177	Resurfacing of City Owned Surface Lots	Robinson	Public Works	Parking	Parking	Yes	420,000	-
178	Parking Garages - Capital Maintenance - Maple	Robinson	Public Works	Parking	Parking	No	330,000	47,000
179	Parking Garages - Capital Maintenance - Sherman	Robinson	Public Works	Parking	Parking	No	200,000	480,771
180	Parking Garages - Capital Maintenance - Church	Robinson	Public Works	Parking	Parking	Yes	680,000	152,950
181	SUBTOTAL						3,455,000	992,352
182								
183								
184	Water Main Replacement (GO Debt Portion)	Stoneback	Utilities	GO Debt	Water	No	2,000,000	1,975,733
185	Davis Street Watermain Replacement	Stoneback	Utilities	GO Debt	Water	No	630,700	-
186	SUBTOTAL						2,630,700	1,975,733
187								
188								
189	Water Main Replacement (Water Fund Portion)	Stoneback	Utilities	Water	Water	No	1,100,000	-
190	Pumping Station Switchgear Repair	Stoneback	Utilities	Water	Water	No	-	41,099

	A	B	C	D	F	H	T	U
1	City of Evanston							
2	2013 Capital Improvement Plan - Performance Report through 09/30/13							
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4								
5		Project		Funding	Fund	Carryover	Total	YTD Expense
6	Description	Head	Department	Source	Responsible	Y/N	FY13	9/30/2013
191	SCADA System Improvements	Stoneback	Utilities	Water	Water	No	-	210,929
192	Roof Improvement Projects	Stoneback	Utilities	Water	Water	No	175,000	17,176
194	Master Meter and Chemical Feed Improvements	Stoneback	Utilities	Water	Water	Yes	575,000	4,721
195	Security Equipment	Stoneback	Utilities	Water	Water	No	50,000	91,231
196	AMR Radio Transmitter Replacement	Stoneback	Utilities	Water	Water	No	1,800,000	324,865
197	Chlorination Equipment Replacement	Stoneback	Utilities	Water	Water	No	250,000	19,046
198	Rate of Flow and Loss of Head Transmitters	Stoneback	Utilities	Water	Water	No	85,000	57,386
199	Masonry Evaluation and Tuckpointing	Stoneback	Utilities	Water	Water	No	30,000	-
200	SUBTOTAL						4,065,000	766,453
201								
202								
203	48" Intake Improvements and Zebra Mussel Control	Stoneback	Utilities	IEPA Loan	Water	No	1,370,000	66,312
204	SUBTOTAL						1,370,000	66,312
205								
206								
207	CIPP Sewer Rehabilitation	Stoneback	Utilities	Sewer	Sewer	No	500,000	297,258
208	Emergency Sewer Repairs	Stoneback	Utilities	Sewer	Sewer	No	75,000	-
209	Relief Sewer Extensions	Stoneback	Utilities	Sewer	Sewer	No	250,000	-
210	Sewer Repairs on Street Improvements	Stoneback	Utilities	Sewer	Sewer	No	175,000	-
211	SUBTOTAL						1,000,000	297,258
212								
213	Large Diameter Sewer Rehabilitation Phase 1	Stoneback	Utilities	IEPA Loan	Sewer	Yes	3,100,000	2,534,778
214	SUBTOTAL						3,100,000	2,534,778
215								
216								
217	Davis Street Sewer Improvements - MWRD	Stoneback	Utilities	Grant	Sewer	No	822,500	700,000
218	SUBTOTAL						822,500	700,000
219								
220								
221	TOTAL - ALL FUNDS						39,795,351	12,917,205