

# Memorandum

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

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

Subject: February 2013 Monthly Financial Report

Date: April 5, 2013

Please find attached the unaudited financial statements as of February 28, 2013. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	2/28/2013	2/28/2013
		2/28/2013	2/28/2013	2/28/2013	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 12,142,520	\$ 12,098,310	\$ 44,210	\$ 18,091,096	\$ 7,811,937
HPRP	190	-	-	-	-	-
Neighborhood Stabilization	195	332,484	264,386	68,098	155,090	164,596
Motor Fuel	200	309,759	138,833	170,926	1,176,106	1,332,691
Emergency 911	205	159,216	144,243	14,973	1,295,967	1,151,460
SSA#4	210	11,412	92,500	(81,088)	(178,647)	(207,525)
CDBG	215	185,088	159,393	25,695	806,291	125,556
CDBG Loan	220	5,870	14,530	(8,660)	2,095,555	(26,913)
Economic Development	225	488,743	221,253	267,490	2,038,796	1,819,823
Neighborhood Improvement	235	-	-	-	129,915	129,915
Home	240	161,932	110,663	51,269	2,864,295	2,416
Affordable Housing	250	1,147	18,998	(17,851)	2,215,843	481,102
Washington National TIF	300	491,972	684,944	(192,972)	7,248,574	6,667,183
SSA#5	305	32,182	-	32,182	490,312	436,777
SW II TIF (Howard Hartrey)	310	2,295	24,067	(21,772)	4,225,368	4,223,867
Southwest TIF	315	-	4,917	(4,917)	307,820	300,022
Debt Service	320	1,809,198	337,313	1,471,885	4,409,522	2,848,343
Howard Ridge TIF	330	294,618	97,722	196,896	942,021	961,418
West Evanston TIF	335	4,936	10,000	(5,064)	337,599	862,892
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	3,984	197,950	(193,966)	4,548,460	5,076,616
Special Assessment	420	74,921	52,943	21,978	1,927,223	1,927,292
Parking	505	1,493,457	787,742	705,715	15,672,144	15,218,480
Water	510-513	2,198,543	1,819,411	379,132	9,302,146	9,350,218
Sewer	515	2,202,675	929,939	1,272,736	5,414,256	3,598,296
Solid Waste	520	781,236	503,133	278,103	(1,201,632)	(1,553,790)
Fleet	600	532,004	402,729	129,275	45,439	(533,352)
Equipment Replacement	601	249,937	-	249,937	838,765	922,008
Insurance	605	2,831,227	3,151,623	(320,396)	(7,670,529)	(435,429)
Library	185	637,611	683,827	(46,216)	283,443	434,449
<b>Total**</b>		<b>\$ 27,438,967</b>	<b>\$ 22,951,369</b>	<b>\$ 4,487,598</b>	<b>\$ 77,811,238</b>	<b>\$ 63,090,348</b>

\*This is net of any interfund receivables/payables

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

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

Included above are the ending balances as of February 28, 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 second 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 February 28, 2013, the General Fund is operating at a slight surplus of \$44,210. It should be noted that General Fund revenues through February 28, 2013 do not include the first distribution of the 2012 property tax levy. In addition, General Fund expenditures through February 28, 2013 include four payroll accruals.

Through February 28, 2013, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$178,647 and a negative cash balance of \$207,525.

Through February 28, 2013, the CDBG Loan Fund is showing a negative cash balance of \$26,913. 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 February 28, 2013, the Solid Waste Fund is showing a negative fund balance of \$1,201,632 and a negative cash balance of \$1,553,790.

Through February 28, 2013, there is a negative cash balance of \$533,352 in the Fleet Fund.

Through February 28, 2013, the Insurance Fund is showing a negative fund balance of \$7,670,529 and a negative cash balance of \$435,429. 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](mailto:lgergits@cityofevanston.org).

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

#### CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Martin Lyons, Treasurer of the City of Evanston, hereby affirm that I have reviewed the February 28, 2013 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.

  
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Martin Lyons, Treasurer

City of Evanston  
 Report of Budget-to-Actual Revenues and Expenditures  
 As of February 28, 2013  
 (Target is 16.67% 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	\$	1,602,058	12.8%	\$	-	\$	-		\$	-	\$	-	\$	-										
Sales Tax		15,152,800		2,300,000	15.2%		-		-		-	-		-		-										
State Income Tax		6,322,645		1,177,646	18.6%		-		-		-	-		-		-										
Utility Tax		8,514,306		1,391,172	16.3%		-		-		-	-		-		-										
Real Estate Transfer Tax		2,146,300		208,840	9.7%		-		-		-	-		-		-										
Liquor Tax		2,350,000		299,606	12.7%		-		-		-	-		-		-										
Other Taxes		5,961,146		632,183	10.6%		-		-		-	-		-		-										
Licenses, Permits, Fees		9,419,640		1,869,500	19.8%		-		-		-	-		-		-										
Charges for Services		7,904,198		638,341	8.1%	6,434,293	888,232	13.8%	13,157,500	2,089,605	15.9%	12,908,000	2,202,663	17.1%	3,624,033	570,693	15.7%									
Intergovernmental Revenues		786,798		175,929	22.4%		-		-		-	-		-	140,000	2,882	2.1%									
Interfund Transfers		7,693,367		1,273,755	16.6%	3,631,350	605,225	16.7%		-		-		-	1,245,967	207,661	16.7%									
Other Non-Tax Revenue		5,790,465		573,490	9.9%	2,034,004	-	0.0%	3,771,800	108,938	2.9%	7,119,865	12	0.0%		-										
<b>Total Revenues</b>	<b>\$</b>	<b>84,523,051</b>	<b>\$</b>	<b>12,142,520</b>	<b>14.4%</b>	<b>\$</b>	<b>12,099,647</b>	<b>\$</b>	<b>1,493,457</b>	<b>12.3%</b>	<b>\$</b>	<b>16,929,300</b>	<b>\$</b>	<b>2,198,543</b>	<b>13.0%</b>	<b>\$</b>	<b>20,027,865</b>	<b>\$</b>	<b>2,202,675</b>	<b>11.0%</b>	<b>\$</b>	<b>5,010,000</b>	<b>\$</b>	<b>781,236</b>	<b>15.6%</b>	
<b>Expenditures</b>																										
Legislative	\$	635,096	\$	105,803	16.7%	\$	-	\$	-		\$	-	\$	-	\$	-	\$	-	\$	-		\$	-	\$	-	
City Administration		1,873,088		227,971	12.2%		-		-		-	-		-		-		-		-		-		-		-
Law Department		989,154		137,981	13.9%		-		-		-	-		-		-		-		-		-		-		-
Administrative Services Department		8,776,493		1,058,588	12.1%		-		-		-	-		-		-		-		-		-		-		-
Community and Econ. Development		2,721,262		382,888	14.1%		-		-		-	-		-		-		-		-		-		-		-
Police Department		25,552,038		3,963,005	15.5%		-		-		-	-		-		-		-		-		-		-		-
Fire & Life Safety Services		13,741,148		2,208,760	16.1%		-		-		-	-		-		-		-		-		-		-		-
Health Department		2,633,716		303,393	11.5%		-		-		-	-		-		-		-		-		-		-		-
Public Works - Operating		9,660,554		1,524,439	15.8%	10,968,984	722,810	6.6%		-		-		-		-		-		-		-	5,264,222	503,133	9.6%	
Public Works - Capital Outlay		-		-		3,455,000	64,932	1.9%		-		-		-		-		-		-		-		-		-
Parks, Recreation & Comm. Services		17,937,873		2,185,482	12.2%		-		-		-	-		-		-		-		-		-		-		-
Utilities - Operating		-		-			-		-		12,927,979	1,792,731	13.9%	14,322,988	920,735	6.4%		-		-		-		-		-
Utilities - Capital Outlay		-		-			-		-		7,683,500	26,680	0.3%	4,120,600	9,204	0.2%		-		-		-		-		-
<b>Total Expenditures</b>	<b>\$</b>	<b>84,520,422</b>	<b>\$</b>	<b>12,098,310</b>	<b>14.3%</b>	<b>\$</b>	<b>14,423,984</b>	<b>\$</b>	<b>787,742</b>	<b>5.5%</b>	<b>\$</b>	<b>20,611,479</b>	<b>\$</b>	<b>1,819,411</b>	<b>8.8%</b>	<b>\$</b>	<b>18,443,588</b>	<b>\$</b>	<b>929,939</b>	<b>5.0%</b>	<b>\$</b>	<b>5,264,222</b>	<b>\$</b>	<b>503,133</b>	<b>9.6%</b>	

**City of Evanston  
General Fund  
As of February 28, 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	\$ 1,602,058
Tax - State Use	1,091,215	1,073,739	1,176,879	162,000
Tax - Sales Tax - Basic	9,209,455	8,761,641	9,291,000	1,400,000
Tax - Sales Tax - Home Rule	5,997,020	5,561,629	5,861,800	900,000
Tax - Auto Rental	36,445	41,405	40,000	6,955
Tax - Athletic Contest	700,000	740,795	760,000	-
Tax - State Income	5,853,839	6,476,173	6,322,645	1,177,646
Tax - Electric Utility	3,069,806	3,001,783	3,069,806	492,564
Tax - Natural Gas Utility	1,583,000	899,358	1,400,000	199,651
Tax - Natural Gas Use - Home Rule	869,000	676,312	800,000	168,957
Tax - Cigarette	485,000	205,249	485,000	-
Tax - Evanston Motor Fuel	761,587	629,128	707,667	112,922
Tax - Liquor	2,070,063	2,262,396	2,350,000	299,606
Tax - Parking	2,160,000	2,352,581	2,200,000	350,306
Tax - Personal Property Replacement	626,300	586,273	591,600	-
Tax - Real Estate Transfer	1,725,000	2,026,863	2,146,300	208,840
Tax - Telecommunications	3,150,200	3,449,286	3,244,500	530,000
License Fees - Vehicles	2,598,341	2,562,972	2,600,000	362,675
License Fees - Other	1,045,382	1,120,833	1,030,502	244,214
Permit Fees - Building	2,500,000	3,546,648	3,020,000	616,358
Permit Fees - Other	1,184,788	1,937,601	1,209,788	258,815
Other Fees	1,324,350	1,306,308	1,559,350	387,438
Fines and Forfeiture Revenue	4,721,639	3,536,492	4,366,022	380,285
Charges for Services Revenue	7,853,023	8,064,606	7,904,198	638,341
Intergovernmental Revenue	669,897	862,151	786,798	175,929
Other Revenue	1,216,983	1,362,914	1,418,443	190,884
Interfund Transfers In (Other Funds)	7,890,068	7,708,590	7,693,367	1,273,755
Interest Income	12,000	7,169	6,000	2,321
<b>Total Revenue</b>	<b>82,700,787</b>	<b>83,181,202</b>	<b>84,523,051</b>	<b>12,142,520</b>
Legislative	616,033	628,543	635,096	105,803
City Administration	1,856,258	1,606,510	1,873,088	227,971
Law Department	999,107	978,867	989,154	137,981
Administrative Services Department	8,643,197	7,919,254	8,776,493	1,058,588
Community and Economic Development	3,148,339	3,093,549	2,721,262	382,888
Police Department	24,752,938	25,400,515	25,552,038	3,963,005
Fire & Life Safety Services Department	13,314,621	13,451,268	13,741,148	2,208,760
Health Department	2,413,969	2,231,646	2,633,716	303,393
Public Works Department	9,559,460	9,065,156	9,660,554	1,524,439
Parks, Recreation & Community Services	17,392,621	17,402,177	17,937,873	2,185,482
Transfer to Capital Improvement Fund	1,250,000	1,250,000	-	-
Transfer to Equipment Replacement Fund	500,000	500,000	-	-
<b>Total Expenditures</b>	<b>84,446,543</b>	<b>83,527,485</b>	<b>84,520,422</b>	<b>12,098,310</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (1,745,756)</b>	<b>\$ (346,283)</b>	<b>\$ 2,629</b>	<b>\$ 44,210</b>
Beginning Unrestricted Fund Balance (Note 1)		18,393,169		18,046,886
Total Ending Fund Balance		<u>\$ 18,046,886</u>		<u>\$ 18,091,096</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 February 28, 2013

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

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

City of Evanston  
 Neighborhood Stabilization Fund  
 As of February 28, 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	\$ 220,776
Program Income	<u>1,750,000</u>	<u>93,235</u>	<u>-</u>	<u>111,708</u>
<b>Total Revenue</b>	<b><u>7,449,363</u></b>	<b><u>8,141,970</u></b>	<b><u>4,011,917</u></b>	<b><u>332,484</u></b>
Development Activities	6,771,363	7,628,312	3,505,000	210,760
Administration	338,749	292,431	341,622	29,517
Transfer to Debt Service	3,616	3,616	3,905	651
Transfer to Insurance	15,635	15,635	16,390	2,732
Transfer to General Fund	<u>320,000</u>	<u>114,984</u>	<u>145,000</u>	<u>20,726</u>
<b>Total Expenditures</b>	<b><u>7,449,363</u></b>	<b><u>8,054,978</u></b>	<b><u>4,011,917</u></b>	<b><u>264,386</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 86,992</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 68,098</u></b>
Beginning Fund Balance		-		86,992
Ending Fund Balance		<u>\$ 86,992</u>		<u>\$ 155,090</u>

City of Evanston  
 Motor Fuel Fund  
 As of February 28, 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	\$ 309,644
Investment Earnings	2,000	1,103	2,000	115
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>1,902,000</u></b>	<b><u>1,823,379</u></b>	<b><u>2,127,000</u></b>	<b><u>309,759</u></b>
Street Resurfacing (2012)	1,400,000	1,181,453	1,400,000	-
Transfer to General Fund - Staff Engineering	132,727	132,727	133,000	22,167
Transfer to General Fund - Street Maintenance	<u>704,263</u>	<u>704,263</u>	<u>700,000</u>	<u>116,667</u>
<b>Total Expenditures</b>	<b><u>2,236,990</u></b>	<b><u>2,018,443</u></b>	<b><u>2,233,000</u></b>	<b><u>138,833</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (334,990)</u></b>	<b><u>\$ (195,064)</u></b>	<b><u>\$ (106,000)</u></b>	<b><u>\$ 170,926</u></b>
Beginning Fund Balance		1,200,244		1,005,180
Ending Fund Balance		<u>\$ 1,005,180</u>		<u>\$ 1,176,106</u>



City of Evanston  
E911 Fund  
As of February 28, 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	\$ 92,165
Wireless Surcharge Revenue	416,160	430,675	416,160	66,987
Interest Income	1,000	679	1,000	64
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>1,034,560</u></b>	<b><u>1,017,447</u></b>	<b><u>1,034,560</u></b>	<b><u>159,216</u></b>
Operating Expense	847,415	778,225	891,122	104,883
Transfer to General Fund	125,950	125,950	125,950	20,992
Transfer to Insurance Fund	95,095	95,095	98,993	16,499
Transfer to Debt Service Fund	10,385	10,385	11,215	1,869
Capital Replacement	<u>188,000</u>	<u>37,556</u>	<u>70,000</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>1,266,845</u></b>	<b><u>1,047,211</u></b>	<b><u>1,197,280</u></b>	<b><u>144,243</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (232,285)</u></b>	<b><u>\$ (29,764)</u></b>	<b><u>\$ (162,720)</u></b>	<b><u>\$ 14,973</u></b>
Beginning Fund Balance		1,310,758		1,280,994
Ending Fund Balance		<u>\$ 1,280,994</u>		<u>\$ 1,295,967</u>

City of Evanston  
Special Service Area #4 Fund  
As of February 28, 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	\$ 11,412
Investment Income	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>398,000</u></b>	<b><u>361,472</u></b>	<b><u>370,000</u></b>	<b><u>11,412</u></b>
Professional Fees (Evmark)	<u>398,000</u>	<u>398,000</u>	<u>398,000</u>	<u>92,500</u>
<b>Total Expenditures</b>	<b><u>398,000</u></b>	<b><u>398,000</u></b>	<b><u>398,000</u></b>	<b><u>92,500</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ (36,528)</u></b>	<b><u>\$ (28,000)</u></b>	<b><u>\$ (81,088)</u></b>
Beginning Fund Balance		(61,031)		(97,559)
Ending Fund Balance		<u>\$ (97,559)</u>		<u>\$ (178,647)</u>

City of Evanston  
CDBG Fund  
As of February 28, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,490,500	\$ 1,963,086	\$ 1,540,000	\$ 178,087
Funds Reallocated from Prior Years	65,693	-	33,100	-
Program Income	140,000	81,942	352,000	7,001
Miscellaneous	<u>-</u>	<u>50</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>1,696,193</u></b>	<b><u>2,045,078</u></b>	<b><u>1,925,100</u></b>	<b><u>185,088</u></b>
CDBG Administration/Planning	232,382	185,561	195,522	34,740
Development Activities	432,000	600,087	612,500	1,060
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>122,754</u>
<b>Total Expenditures</b>	<b><u>1,696,193</u></b>	<b><u>1,687,281</u></b>	<b><u>1,925,100</u></b>	<b><u>159,393</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 357,797</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 25,695</u></b>
Beginning Fund Balance		422,799		780,596
Ending Fund Balance		<u>\$ 780,596</u>		<u>\$ 806,291</u>

City of Evanston  
CDBG Loan Fund  
As of February 28, 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	5,853
Interest Income	<u>-</u>	<u>186</u>	<u>-</u>	<u>17</u>
<b>Total Revenues</b>	<b><u>9,000</u></b>	<b><u>258,113</u></b>	<b><u>9,000</u></b>	<b><u>5,870</u></b>
Program Expenses	<u>20,000</u>	<u>155,978</u>	<u>20,000</u>	<u>14,530</u>
<b>Total Expenditures</b>	<b><u>20,000</u></b>	<b><u>155,978</u></b>	<b><u>20,000</u></b>	<b><u>14,530</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (11,000)</u></b>	<b><u>\$ 102,135</u></b>	<b><u>\$ (11,000)</u></b>	<b><u>\$ (8,660)</u></b>
Beginning Fund Balance		2,002,080		2,104,215
Ending Fund Balance		<u>\$ 2,104,215</u>		<u>\$ 2,095,555</u>

City of Evanston  
Economic Development Fund  
As of February 28, 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	95,131
Howard-Ridge Loan Repayment	48,500	48,500	48,500	8,083
Investment Income	<u>8,000</u>	<u>412</u>	<u>800</u>	<u>39</u>
<b>Total Revenues</b>	<b><u>1,956,500</u></b>	<b><u>1,654,585</u></b>	<b><u>1,949,300</u></b>	<b><u>488,743</u></b>
Economic Development Activities	1,802,825	1,428,350	1,830,209	132,271
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	11,236
Transfers to General Fund	<u>452,707</u>	<u>452,707</u>	<u>452,707</u>	<u>75,451</u>
<b>Total Expenditures</b>	<b><u>2,503,618</u></b>	<b><u>2,070,888</u></b>	<b><u>2,367,603</u></b>	<b><u>221,253</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (547,118)</u></b>	<b><u>\$ (416,303)</u></b>	<b><u>\$ (418,303)</u></b>	<b><u>\$ 267,490</u></b>
Beginning Fund Balance		2,187,609		1,771,306
Ending Fund Balance		<u>\$ 1,771,306</u>		<u>\$ 2,038,796</u>

City of Evanston  
 Neighborhood Improvement Fund  
 As of February 28, 2013

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

City of Evanston  
Home Fund  
As of February 28, 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	\$ 161,932
Interest Income	-	-	-	-
Program Income	<u>10,000</u>	<u>54,486</u>	-	-
<b>Total Revenues</b>	<b><u>510,000</u></b>	<b><u>705,590</u></b>	<b><u>797,400</u></b>	<b><u>161,932</u></b>
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>7,160</u>
<b>Total Expenditures</b>	<b><u>663,958</u></b>	<b><u>613,182</u></b>	<b><u>797,400</u></b>	<b><u>110,663</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (153,958)</u></b>	<b><u>\$ 92,408</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 51,269</u></b>
Beginning Fund Balance		2,720,618		2,813,026
Ending Fund Balance		<u>\$ 2,813,026</u>		<u>\$ 2,864,295</u>

City of Evanston  
Affordable Housing Fund  
As of February 28, 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	-	1,111
Interest Income	125	723	228	36
Miscellaneous	-	11,551	-	-
<b>Total Revenues</b>	<b><u>125,125</u></b>	<b><u>70,607</u></b>	<b><u>155,228</u></b>	<b><u>1,147</u></b>
Housing - Land	-	-	-	-
Housing - Buildings	-	-	227,800	-
Down Payment Assistance	166,600	71,440	-	-
Transfers to General Fund	23,990	23,990	23,990	3,998
Miscellaneous	40,000	-	46,000	15,000
<b>Total Expenditures</b>	<b><u>230,590</u></b>	<b><u>95,430</u></b>	<b><u>297,790</u></b>	<b><u>18,998</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (105,465)</u></b>	<b><u>\$ (24,823)</u></b>	<b><u>\$ (142,562)</u></b>	<b><u>\$ (17,851)</u></b>
Beginning Fund Balance		2,258,517		2,233,694
Ending Fund Balance		<u>\$ 2,233,694</u>		<u>\$ 2,215,843</u>



City of Evanston  
Washington National TIF Fund  
As of February 28, 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	\$ 489,777
Interest Income	<u>25,000</u>	<u>17,755</u>	<u>25,000</u>	<u>2,195</u>
<b>Total Revenue</b>	<b><u>5,098,000</u></b>	<b><u>4,762,533</u></b>	<b><u>4,625,000</u></b>	<b><u>491,972</u></b>
Series 1997 Principal (refunded by 1999 & 2008D)	405,000	405,000	425,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	100,650	100,650	78,376	-
Contributions to Other Agencies	800,000	-	-	-
Economic Development Projects	500,000	185,285	1,250,000	24,552
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	605,225
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>331,000</u>	<u>55,167</u>
<b>Total Expenditures</b>	<b><u>8,578,376</u></b>	<b><u>5,515,335</u></b>	<b><u>8,746,726</u></b>	<b><u>684,944</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,480,376)</u></b>	<b><u>\$ (752,802)</u></b>	<b><u>\$ (4,121,726)</u></b>	<b><u>\$ (192,972)</u></b>
Beginning Fund Balance		8,194,348		7,441,546
Ending Fund Balance		<u>\$ 7,441,546</u>		<u>\$ 7,248,574</u>

City of Evanston  
Special Service Area #5  
As of February 28, 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	\$ 32,182
Interest Income	<u>-</u>	<u>9</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>428,756</u></b>	<b><u>433,192</u></b>	<b><u>448,875</u></b>	<b><u>32,182</u></b>
Series 2002C Bonds Principal	325,000	325,000	340,000	-
Series 2002C Bonds Interest	98,232	98,231	78,816	-
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>423,232</u></b>	<b><u>423,231</u></b>	<b><u>418,816</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 5,524</u></b>	<b><u>\$ 9,961</u></b>	<b><u>\$ 30,059</u></b>	<b><u>\$ 32,182</u></b>
Beginning Fund Balance		448,169		458,130
Ending Fund Balance		<u>\$ 458,130</u>		<u>\$ 490,312</u>

City of Evanston  
 SW II TIF (Howard Hartrey)  
 As of February 28, 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	\$ -
Interest Income	<u>5,000</u>	<u>13,251</u>	<u>10,000</u>	<u>2,295</u>
<b>Total Revenue</b>	<b><u>1,078,000</u></b>	<b><u>1,127,062</u></b>	<b><u>1,110,000</u></b>	<b><u>2,295</u></b>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	605,000	605,000	645,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	109,603	109,602	75,611	-
Surplus Distribution	1,300,000	1,000,000	1,000,000	-
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>24,067</u>
<b>Total Expenditures</b>	<b><u>3,656,203</u></b>	<b><u>1,880,795</u></b>	<b><u>3,765,011</u></b>	<b><u>24,067</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (2,578,203)</u></b>	<b><u>\$ (753,733)</u></b>	<b><u>\$ (2,655,011)</u></b>	<b><u>\$ (21,772)</u></b>
Beginning Fund Balance		5,000,873		4,247,140
Ending Fund Balance		<u>\$ 4,247,140</u>		<u>\$ 4,225,368</u>

City of Evanston  
Southwest TIF  
As of February 28, 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	\$ -
Interest Income	<u>500</u>	<u>7</u>	<u>100</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>470,500</u></b>	<b><u>456,410</u></b>	<b><u>465,100</u></b>	<b><u>-</u></b>
Economic Development Activities	-	-	-	-
Capital Improvement Projects	580,000	670	580,000	-
Operating Transfer to General Fund	<u>28,920</u>	<u>28,920</u>	<u>29,500</u>	<u>4,917</u>
<b>Total Expenditures</b>	<b><u>608,920</u></b>	<b><u>29,590</u></b>	<b><u>609,500</u></b>	<b><u>4,917</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (138,420)</u></b>	<b><u>\$ 426,820</u></b>	<b><u>\$ (144,400)</u></b>	<b><u>\$ (4,917)</u></b>
Beginning Fund Balance		(114,083)		312,737
Ending Fund Balance		<u>\$ 312,737</u>		<u>\$ 307,820</u>

City of Evanston  
Debt Service Fund  
As of February 28, 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	\$ 1,590,278
Bond Proceeds/Premium/ Discounts	-	3,572,986	-	-
Transfer from Other Funds - IMRF	755,846	755,846	783,004	127,334
Miscellaneous Revenue	-	18,434	-	6,860
Interest Income	1,500	3,645	1,500	81
Transfer from Sewer Fund	-	99,650	190,210	31,702
Transfer from Special Assessment Fund	317,660	317,660	317,660	52,943
<b>Total Revenue</b>	<b><u>12,938,904</u></b>	<b><u>16,993,889</u></b>	<b><u>13,090,393</u></b>	<b><u>1,809,198</u></b>
Series 2002 C- Principal	660,000	4,195,000	-	-
Series 2002 C- Interest	96,044	134,155	-	-
Series 2004- Principal	760,000	845,000	775,000	-
Series 2004- Interest	506,250	525,850	478,400	-
Series 2004 B- Principal	1,630,000	1,630,000	595,000	-
Series 2004 B- Interest	195,640	195,638	130,439	-
Series 2005- Principal	730,000	750,000	1,095,000	-
Series 2005- Interest	700,500	719,000	664,000	-
Series 2006- Principal	80,000	130,000	85,000	-
Series 2006- Interest	451,582	462,158	448,302	-
Series 2006 B Bonds- Principal	35,000	-	35,000	35,000
Series 2006 B Bonds- Interest	604,126	604,126	603,426	302,063
Series 2007 - Principal	1,150,000	1,185,000	965,000	-
Series 2007 - Interest	598,958	634,277	684,458	-
Series 2008A - Principal	195,000	195,000	300,000	-
Series 2008A - Interest	132,313	132,313	125,975	-
Series 2008C - Principal	351,440	369,840	362,900	-
Series 2008C - Interest	387,730	408,030	376,308	-
Series 2008D - Principal	425,000	425,000	1,410,000	-
Series 2008D - Interest	93,554	93,554	36,690	-
Series 2010 A - Principal DSF	300,000	300,000	305,000	-
Series 2010 A - Interest DSF	185,337	185,338	179,338	-
Series 2010 B - Principal DSF	613,946	613,946	647,358	-
Series 2010 B - Interest DSF	141,648	141,648	135,508	-
Series 2011 A - Principal DSF	1,081,678	1,081,678	1,234,836	-
Series 2011 A - Interest DSF	630,961	630,959	451,586	-
Series 2012 A - Interest DSF	-	-	955,000	-
Series 2012 A - Principal DSF	-	-	357,706	-
Series 2004- Principal SAF	85,000	-	95,000	-
Series 2004- Interest SAF	19,600	-	13,650	-
Series 2005- Principal SAF	20,000	-	20,000	-
Series 2005- Interest SAF	18,500	-	17,500	-
Series 2006- Principal SAF	50,000	-	50,000	-
Series 2006- Interest SAF	10,576	-	8,526	-
Series 2007 - Principal SAF	35,000	-	35,000	-
Series 2007 - Interest SAF	35,320	-	33,920	-
Series 2008C - Principal SAF	18,400	-	19,000	-
Series 2008C - Interest SAF	20,300	-	19,702	-
General Management and Support	5,000	60	5,000	-
Bond Issuance Costs	60,000	23,686	60,000	-
Net of Transfers	-	-	-	-
Fiscal Agent Fees	8,000	74,016	10,000	250
<b>Total Expenditures</b>	<b><u>13,122,403</u></b>	<b><u>16,685,272</u></b>	<b><u>13,824,528</u></b>	<b><u>337,313</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (183,499)</u></b>	<b><u>\$ 308,617</u></b>	<b><u>\$ (734,135)</u></b>	<b><u>\$ 1,471,885</u></b>
Beginning Fund Balance		2,629,020		2,937,637
Ending Fund Balance		<u>\$ 2,937,637</u>		<u>\$ 4,409,522</u>

City of Evanston  
Howard Ridge TIF  
As of February 28, 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	\$ 294,606
Interest Income	400	164	400	12
Miscellaneous	<u>-</u>	<u>15,125</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>862,400</u></b>	<b><u>486,387</u></b>	<b><u>500,400</u></b>	<b><u>294,618</u></b>
Economic Dev. Projects	300,000	25,267	-	-
Capital Improvements	900,000	102,269	800,000	849
Developer Agreement Payments	668,836	545,579	610,000	68,723
Repayments to Econ. Dev. Fund	48,500	48,500	48,500	8,083
Transfers to General Fund	<u>120,400</u>	<u>120,400</u>	<u>120,400</u>	<u>20,067</u>
<b>Total Expenditures</b>	<b><u>2,037,736</u></b>	<b><u>842,015</u></b>	<b><u>1,578,900</u></b>	<b><u>97,722</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,175,336)</u></b>	<b><u>\$ (355,628)</u></b>	<b><u>\$ (1,078,500)</u></b>	<b><u>\$ 196,896</u></b>
Beginning Fund Balance		1,100,753		745,125
Ending Fund Balance		<u>\$ 745,125</u>		<u>\$ 942,021</u>

City of Evanston  
West Evanston TIF  
As of February 28, 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	\$ 4,892
Bond Proceeds	2,270,000	-	3,400,000	-
Interest Income	<u>1,000</u>	<u>714</u>	<u>1,000</u>	<u>44</u>
<b>Total Revenue</b>	<b><u>2,876,000</u></b>	<b><u>97,101</u></b>	<b><u>3,701,000</u></b>	<b><u>4,936</u></b>
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	10,000
Capital Projects	<u>2,270,000</u>	<u>881,179</u>	<u>1,285,000</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>4,020,000</u></b>	<b><u>1,250,031</u></b>	<b><u>3,635,000</u></b>	<b><u>10,000</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,144,000)</u></b>	<b><u>\$ (1,152,930)</u></b>	<b><u>\$ 66,000</u></b>	<b><u>\$ (5,064)</u></b>
Beginning Fund Balance		1,495,593		342,663
Ending Fund Balance		<u>\$ 342,663</u>		<u>\$ 337,599</u>

City of Evanston  
Dempster-Dodge TIF  
As of February 28, 2013

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



City of Evanston  
Capital Improvement Fund  
As of February 28, 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	3,984
<b>Total Revenue</b>	<b><u>9,619,200</u></b>	<b><u>5,947,607</u></b>	<b><u>9,243,000</u></b>	<b><u>3,984</u></b>
Administration	-	-	-	-
Capital Outlay (includes prior year rollovers)	14,175,358	6,476,841	10,794,172	118,783
Interfund Transfers Out	475,000	475,000	475,000	79,167
<b>Total Expenditures</b>	<b><u>14,650,358</u></b>	<b><u>6,951,841</u></b>	<b><u>11,269,172</u></b>	<b><u>197,950</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (5,031,158)</u></b>	<b><u>\$ (1,004,234)</u></b>	<b><u>\$ (2,026,172)</u></b>	<b><u>\$ (193,966)</u></b>
Beginning Fund Balance		5,746,660		4,742,426
Ending Fund Balance		<u>\$ 4,742,426</u>		<u>\$ 4,548,460</u>

City of Evanston  
Special Assessment Fund  
As of February 28, 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	\$ 74,291
Bond Proceeds	-	-	250,000	-
Investment Income	<u>10,000</u>	<u>5,532</u>	<u>10,000</u>	<u>630</u>
<b>Total Revenue</b>	<b><u>310,000</u></b>	<b><u>298,409</u></b>	<b><u>560,000</u></b>	<b><u>74,921</u></b>
Transfer to Debt Service Fund	317,660	317,660	317,660	52,943
Capital Outlay	<u>1,155,000</u>	<u>1,020,393</u>	<u>500,000</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>1,472,660</u></b>	<b><u>1,338,053</u></b>	<b><u>817,660</u></b>	<b><u>52,943</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,162,660)</u></b>	<b><u>\$ (1,039,644)</u></b>	<b><u>\$ (257,660)</u></b>	<b><u>\$ 21,978</u></b>
Beginning Fund Balance		2,944,889		1,905,245
Ending Fund Balance		<u>\$ 1,905,245</u>		<u>\$ 1,927,223</u>

City of Evanston  
Parking Fund  
As of February 28, 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	\$ 350,066
Church Street Garage Operations	767,092	557,258	716,348	77,108
Maple Avenue Garage Operations	1,151,800	1,142,999	1,204,200	213,135
Sherman Avenue Garage Operations	1,356,275	1,460,452	1,417,275	244,538
Washington National TIF Interfund Transfers-In	3,876,726	4,301,726	3,631,350	605,225
Interest Income	15,070	15,818	15,070	714
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>
<b>Total Revenue</b>	<b><u>12,082,367</u></b>	<b><u>10,542,765</u></b>	<b><u>12,099,647</u></b>	<b><u>1,493,457</u></b>
7005 - Parking System Administration	655,747	825,321	784,607	74,240
7015 - Parking Lots and Meters	1,584,510	701,415	829,052	84,372
7025 - Church Street Self Park	608,255	395,831	607,955	60,691
7030 - Church Street Debt Payments	173,126	173,126	171,250	-
7036 - Sherman Avenue Garage	5,772,432	4,775,635	5,750,270	167,580
7037 - Maple Avenue Garage	1,736,960	840,539	1,611,920	138,182
7039 - Parking Debt	-	26,504	27,461	-
Transfer to Insurance Fund	503,877	503,878	490,236	81,706
Transfer to General Fund	644,242	644,242	644,242	107,374
Transfer to Fleet	21,991	21,992	21,991	3,665
Transfer to Equipment Replacement	30,000	30,000	30,000	5,000
Capital Outlay	120,000	-	-	-
Capital Improvements	<u>3,400,000</u>	<u>1,834,294</u>	<u>3,455,000</u>	<u>64,932</u>
<b>Total Expenditures</b>	<b><u>15,251,140</u></b>	<b><u>10,772,777</u></b>	<b><u>14,423,984</u></b>	<b><u>787,742</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,168,773)</u></b>	<b><u>\$ (230,012)</u></b>	<b><u>\$ (2,324,337)</u></b>	<b><u>\$ 705,715</u></b>

**Further Operating Expense Breakdown:**

7015 Parking Meter Activities	762,846	701,415	792,400	84,372
7015 Parking Meter Depreciation	<u>36,652</u>	<u>-</u>	<u>36,652</u>	<u>-</u>
<b>SUBTOTAL</b>	<b><u>799,498</u></b>	<b><u>701,415</u></b>	<b><u>829,052</u></b>	<b><u>84,372</u></b>
7025- Church Garage Activities	494,156	395,831	428,027	60,691
7025- Church Garage Depreciation	<u>179,928</u>	<u>-</u>	<u>179,928</u>	<u>-</u>
<b>SUBTOTAL</b>	<b><u>674,084</u></b>	<b><u>395,831</u></b>	<b><u>607,955</u></b>	<b><u>60,691</u></b>
7036 Sherman Garage Activities	1,199,756	1,525,635	1,172,020	167,580
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	-
7036 Reserve (Depreciation)	<u>874,650</u>	<u>-</u>	<u>874,650</u>	<u>-</u>
<b>SUBTOTAL</b>	<b><u>5,324,706</u></b>	<b><u>4,775,635</u></b>	<b><u>5,750,270</u></b>	<b><u>167,580</u></b>
7037 Maple Garage Activities	1,013,991	840,539	945,722	138,182
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	<u>666,198</u>	<u>-</u>	<u>666,198</u>	<u>-</u>
<b>SUBTOTAL</b>	<b><u>1,680,189</u></b>	<b><u>840,539</u></b>	<b><u>1,611,920</u></b>	<b><u>138,182</u></b>

Beginning Unrestricted Fund Balance	15,196,441	14,966,429
Ending Unrestricted Fund Balance	<u>\$ 14,966,429</u>	<u>\$ 15,672,144</u>

City of Evanston  
Water Fund  
As of February 28, 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	\$ 926,888
Skokie	2,800,000	2,989,109	2,856,000	402,936
Northwest Commission	4,414,000	5,033,996	4,517,000	759,781
Cross Connection Control Fees	91,000	98,805	100,500	-
Investment Earnings	2,500	15,025	2,500	3,008
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	-
Fees and Outside Work	80,000	228,159	80,000	7,936
Grants	262,500	262,500	-	-
Insurance Reimbursements	420,000	-	-	-
Phosphate Sales	60,000	49,754	66,000	7,327
Property Sales and Rentals	203,057	200,951	213,300	20,477
Misc Revenue	-	5,387	-	70,190
<b>Total Revenue</b>	<b><u>18,768,057</u></b>	<b><u>19,606,467</u></b>	<b><u>16,929,300</u></b>	<b><u>2,198,543</u></b>
General Support	832,838	911,966	990,583	116,783
Pumping	2,368,467	2,274,005	2,333,247	264,015
Filtration	2,563,022	2,980,398	2,635,539	244,816
Distribution	1,464,106	1,153,470	1,424,324	177,711
Meter Maintenance	313,840	282,913	309,163	36,823
Other Operating Expenses	285,530	227,063	478,592	12,102
Debt Service	944,157	944,157	864,233	303,016
Debt Service - IEPA Loan 3382	67,506	67,506	67,506	-
Capital Outlay	162,500	81,237	248,500	-
Capital Improvements	7,837,000	6,182,933	7,435,000	26,680
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,356,300	559,383
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	78,082
<b>Total Expense</b>	<b><u>20,663,758</u></b>	<b><u>18,930,441</u></b>	<b><u>20,611,479</u></b>	<b><u>1,819,411</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,895,701)</u></b>	<b><u>\$ 676,026</u></b>	<b><u>\$ (3,682,179)</u></b>	<b><u>\$ 379,132</u></b>
Beginning Unrestricted Fund Balance		8,246,988		8,923,014
Ending Unrestricted Fund Balance		<u>\$ 8,923,014</u>		<u>\$ 9,302,146</u>

City of Evanston  
Sewer Fund  
As of February 28, 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	\$ 2,202,663
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	12
Miscellaneous	91,236	-	18,865	-
<b>Total Revenue</b>	<b><u>22,000,236</u></b>	<b><u>18,136,588</u></b>	<b><u>20,027,865</u></b>	<b><u>2,202,675</u></b>
Sewer Operations	1,869,650	2,037,201	2,134,549	269,703
Other Operating Expenses	48,100	48,098	43,300	-
Interfund Transfers Out - General Fund	142,200	142,200	142,200	23,700
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	44,998
Transfer to Debt Service	-	-	190,211	31,702
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	550,632
<b>Total Expenses</b>	<b><u>21,461,143</u></b>	<b><u>17,508,339</u></b>	<b><u>18,443,588</u></b>	<b><u>929,939</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 539,093</u></b>	<b><u>\$ 628,249</u></b>	<b><u>\$ 1,584,277</u></b>	<b><u>\$ 1,272,736</u></b>
Beginning Unrestricted Fund Balance		3,513,271		4,141,520
Ending Unrestricted Fund Balance		<u>\$ 4,141,520</u>		<u>\$ 5,414,256</u>

City of Evanston  
Solid Waste  
As of February 28, 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	\$ 207,661
Solid Waste Franchise Fees	175,000	129,387	175,000	41,932
SWANCC Recycling Incentive	140,000	52,486	140,000	2,882
Recycling Service Charge	2,954,033	2,958,350	2,954,033	494,234
Sanitation Service Charge Penalty	30,000	52,865	30,000	9,364
Special Pickup Fees	100,000	51,413	100,000	1,280
State Recycling Grant	-	1,500	-	-
Trash Cart Sales	15,000	32,247	15,000	227
Investment Income	-	-	-	17
Yard Waste Fees	<u>350,000</u>	<u>190,957</u>	<u>350,000</u>	<u>23,639</u>
<b>Total Revenue</b>	<b><u>5,010,000</u></b>	<b><u>4,715,172</u></b>	<b><u>5,010,000</u></b>	<b><u>781,236</u></b>
Refuse Collection & Disposal	3,077,218	2,881,849	3,259,574	335,135
Residential Recycling Collection	1,360,393	1,129,376	1,254,398	167,998
Yard Waste Collection	<u>750,250</u>	<u>611,971</u>	<u>750,250</u>	<u>-</u>
<b>Total Expense</b>	<b><u>5,187,861</u></b>	<b><u>4,623,196</u></b>	<b><u>5,264,222</u></b>	<b><u>503,133</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (177,861)</u></b>	<b><u>\$ 91,976</u></b>	<b><u>\$ (254,222)</u></b>	<b><u>278,103</u></b>
Beginning Unrestricted Fund Balance		(1,571,711)		(1,479,735)
Ending Unrestricted Fund Balance		<u>\$ (1,479,735)</u>		<u>(1,201,632)</u>

City of Evanston  
Fleet Maintenance Fund  
As of February 28, 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	\$ 417,893
Library Fund	2,381	2,381	2,381	397
Parking Fund	21,992	21,992	21,992	3,665
Water Fund	122,751	122,751	122,751	20,459
Sewer Fund	177,729	177,729	177,729	29,622
Solid Waste Fund	298,071	298,071	298,071	49,679
Sale of Surplus Property	75,000	76,115	-	-
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	20,000	48,014	10,000	10,289
Interest Income	4,165	409	1,000	-
<b>Total Revenues</b>	<b><u>3,204,234</u></b>	<b><u>3,204,818</u></b>	<b><u>3,166,069</u></b>	<b><u>532,004</u></b>
General Support	284,571	240,361	292,007	38,710
Major Maintenance	3,211,873	3,203,629	3,217,058	364,019
Transfer to Equipment Repl. Fund	2,222,069	1,481,379	-	-
Capital Outlay	-	2,896	-	-
<b>Total Expenditures</b>	<b><u>5,718,513</u></b>	<b><u>4,928,265</u></b>	<b><u>3,509,065</u></b>	<b><u>402,729</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (2,514,279)</u></b>	<b><u>\$ (1,723,447)</u></b>	<b><u>\$ (342,996)</u></b>	<b><u>\$ 129,275</u></b>
Beginning Fund Balance		1,639,611		(83,836)
Ending Fund Balance		<u>\$ (83,836)</u>		<u>\$ 45,439</u>

City of Evanston  
Equipment Replacement Fund  
As of February 28, 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	\$ 207,098
Library Fund	1,700	1,700	1,700	283
Parking Fund	30,000	30,000	30,000	5,000
Water Fund	72,275	-	-	-
Sewer Fund	127,650	-	-	-
Solid Waste Fund	177,131	177,131	177,131	29,522
Miscellaneous Revenue	-	10,904	-	834
Sale of Surplus Property	210,217	253,156	210,217	7,200
Transfer from Fleet Fund	<u>2,222,069</u>	<u>1,481,379</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>4,583,632</u></b>	<b><u>3,696,860</u></b>	<b><u>1,661,638</u></b>	<b><u>249,937</u></b>
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>
<b>Total Expenditures</b>	<b><u>3,550,000</u></b>	<b><u>3,108,032</u></b>	<b><u>2,450,000</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 1,033,632</u></b>	<b><u>\$ 588,828</u></b>	<b><u>\$ (788,362)</u></b>	<b><u>\$ 249,937</u></b>
Beginning Fund Balance		\$ -		\$ 588,828
Ending Fund Balance		<u>\$ 588,828</u>		<u>\$ 838,765</u>



City of Evanston  
Insurance Fund  
As of February 28, 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	\$ 20,201
General Admin Contribution- E911	930	930	930	155
General Admin Contribution- CDBG	930	930	930	155
General Admin Contribution- E.D.	930	930	930	155
General Admin Contribution- Parking	17,032	17,032	17,032	2,839
General Admin Contribution- Water Fund	24,962	24,962	24,962	4,160
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	2,398
Liability/Property Contribution- General	909,150	909,150	909,150	151,525
Liability/Property Contribution- E911	6,972	6,972	6,972	1,162
Liability/Property Contribution- CDBG	6,972	6,972	6,972	1,162
Liability/Property Contribution- E.D.	6,972	6,972	6,972	1,162
Liability/Property Contribution- Parking	127,731	127,731	127,731	21,289
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	31,202
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	17,981
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	207,477
Workers' Comp Contribution- Library Fund	5,898	5,898	5,898	983
Workers' Comp Contribution- E911	9,546	9,546	9,546	1,591
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	1,591
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	1,591
Workers' Comp Contribution- Parking	174,886	174,886	174,886	29,148
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	42,720
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	24,619
Subrogation Proceeds	83,300	121,316	83,300	31,262
Transfer from General Fund - Veolia Liability	-	200,000	-	20,000
Investment Income	41,650	550	41,650	-
<b>Workers Comp &amp; Liability - Subtotal</b>	<b>3,516,536</b>	<b>3,713,455</b>	<b>3,516,536</b>	<b>616,528</b>
Health Insurance Chargebacks- General	7,602,935	7,602,935	8,232,350	1,377,152
Health Insurance Chargebacks - Library	308,920	308,920	318,681	53,114
Health Insurance Chargebacks - NSP2	15,635	15,635	16,390	2,732
Health Insurance Chargebacks- E911	77,647	77,647	81,545	13,591
Health Insurance Chargebacks- CDBG	10,780	10,780	12,586	2,098
Health Insurance Chargebacks- E.D. Fund	57,886	57,886	56,081	8,328
Health Insurance Chargebacks- Parking	184,229	184,229	170,588	28,431
Health Insurance Chargebacks- Water	561,211	561,211	596,392	99,399
Health Insurance Chargebacks- Sewer	140,199	140,199	168,030	28,005
Health Insurance Chargebacks - Solid Waste	158,577	158,577	114,220	19,037
Health Insurance Chargebacks- Fleet	196,271	196,271	183,414	30,569
Retiree Health Insurance Contributions	1,903,503	1,599,166	1,684,894	268,290
Employee Health Insurance Contributions	1,209,056	1,357,679	1,760,276	233,953
One Time IPBC Distribution	200,000	200,000	300,000	50,000
<b>Health &amp; Life insurance - Subtotal</b>	<b>12,626,849</b>	<b>12,471,135</b>	<b>13,695,447</b>	<b>2,214,699</b>
<b>Total Revenues</b>	<b>16,143,385</b>	<b>16,184,590</b>	<b>17,211,983</b>	<b>2,831,227</b>

City of Evanston  
Insurance Fund  
As of February 28, 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	59,304
Auditing	-	-	25,000	-
Liability/Property Insurance Premiums	470,000	417,853	470,000	-
Liability Legal Fees	350,000	483,384	350,000	-
Liability Settlement Payments	400,000	1,065,006	400,000	-
Transfer - to ERI Debt Service	-	-	8,325	-
Workers' Comp Insurance Premiums	114,400	108,284	114,400	544,290
Workers' Comp Legal Fees	60,000	56,776	80,500	47,550
Workers' Comp Medical Payments	850,000	510,510	800,000	30,476
Workers' Comp Settlement Payments	700,000	1,003,026	1,100,000	215,862
Workers' Comp TPA Pymts (non specific)	145,000	121,542	145,000	-
Workers' Comp TTD Pymts (non sworn)	140,000	1,417	-	2,041
<b>Workers' Comp &amp; Liability - Subtotal</b>	<b><u>3,583,504</u></b>	<b><u>4,172,178</u></b>	<b><u>3,787,318</u></b>	<b><u>899,523</u></b>
General Administration & Support	98,878	9,002	94,093	9,007
Health Insurance Premiums	13,005,609	13,178,021	13,458,615	2,229,100
Health Insurance Opt Out Payments	78,000	50,750	84,000	13,993
<b>Health &amp; Life Insurance - Subtotal</b>	<b><u>13,182,487</u></b>	<b><u>13,237,773</u></b>	<b><u>13,636,708</u></b>	<b><u>2,252,100</u></b>
<b>Total Expenditures</b>	<b><u>16,765,991</u></b>	<b><u>17,409,951</u></b>	<b><u>17,424,026</u></b>	<b><u>3,151,623</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (622,605)</u></b>	<b><u>\$ (1,225,361)</u></b>	<b><u>\$ (212,043)</u></b>	<b><u>\$ (320,396)</u></b>
Beginning Unrestricted Fund Balance		(6,124,772)		(7,350,133)
Ending Unrestricted Fund Balance		<u>\$ (7,350,133)</u>		<u>\$ (7,670,529)</u>

City of Evanston  
Fire Pension Fund  
As of February 28, 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	\$ 813,639
Personal Property Repl Tax	282,000	282,000	280,000	-
Interest on Investment	600,000	753,329	800,000	541
Participant Contributions	900,000	848,912	922,500	134,336
Unrealized Gain	-	-	-	134
Miscellaneous	-	184	-	-
<b>Total Revenue</b>	<b><u>7,901,393</u></b>	<b><u>8,130,637</u></b>	<b><u>8,064,075</u></b>	<b><u>948,650</u></b>
Administrative Expenses	154,000	289,018	154,000	8,779
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,700,000	4,771,894	4,841,000	806,829
Widows' Pensions	1,070,000	1,068,600	1,090,000	168,711
Disability Pensions	1,060,000	1,261,223	1,350,000	223,428
QUILDRO	75,000	79,831	75,000	15,069
Reserve for Future Payments	-	-	-	-
<b>Total Expenditures</b>	<b><u>7,109,000</u></b>	<b><u>7,470,566</u></b>	<b><u>7,560,000</u></b>	<b><u>1,222,816</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 792,393</u></b>	<b><u>\$ 660,071</u></b>	<b><u>\$ 504,075</u></b>	<b><u>\$ (274,166)</u></b>
Beg Net Assets held in Trust	54,893,621	54,893,621	55,553,692	55,553,692
End Net Assets held in Trust	<u>55,686,014</u>	<u>\$ 55,553,692</u>	<u>\$ 56,057,767</u>	<u>\$ 55,279,526</u>

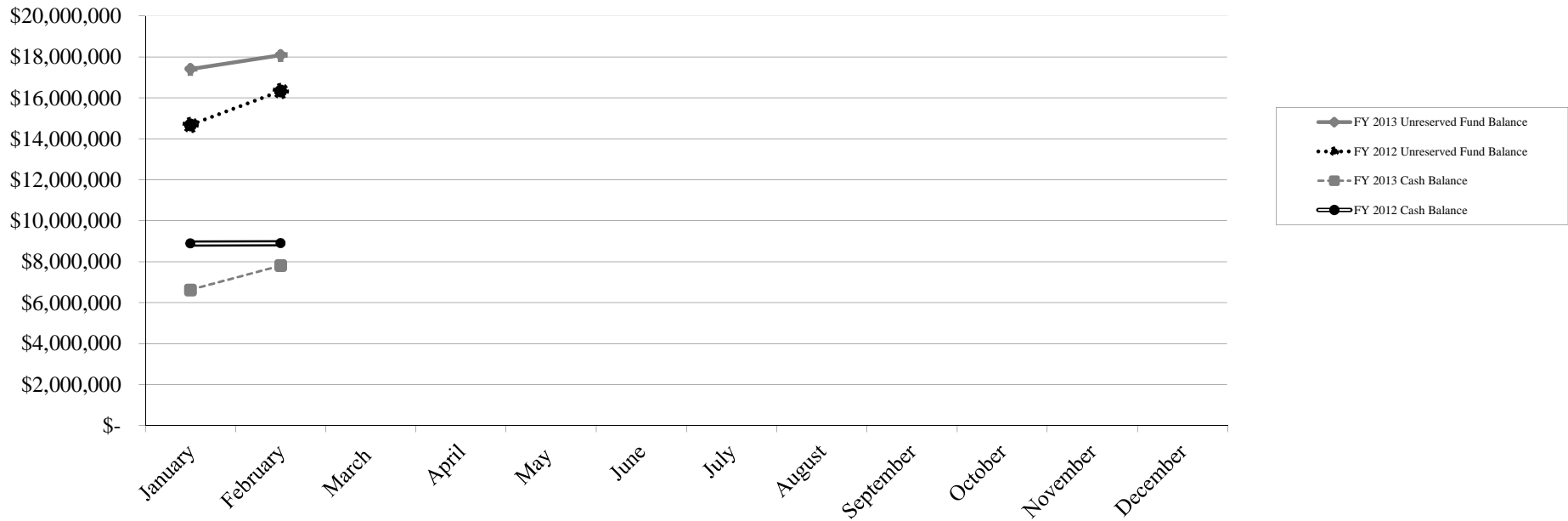
City of Evanston  
Police Pension Fund  
As of February 28, 2013

	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	\$ 1,092,492
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	262,197
Miscellaneous	-	125	-	-
Unrealized Gain / (Loss)	-	-	-	-
<b>Total Revenue</b>	<b><u>11,506,751</u></b>	<b><u>12,627,911</u></b>	<b><u>12,403,075</u></b>	<b><u>1,354,781</u></b>
Administrative Expenses	186,000	270,571	250,000	775
Retiree Pensions	7,250,000	7,299,098	7,500,769	1,284,860
Widow Pensions	818,000	868,955	868,000	143,336
Disability Pensions	625,000	652,875	700,000	116,826
Separation Refunds	-	116,538	150,000	-
QUILDRO	12,000	17,886	18,000	3,514
Reserve for Future Payments	-	-	-	-
<b>Total Expenditures</b>	<b><u>8,891,000</u></b>	<b><u>9,225,923</u></b>	<b><u>9,486,769</u></b>	<b><u>1,549,311</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 2,615,751</u></b>	<b><u>\$ 3,401,988</u></b>	<b><u>\$ 2,916,306</u></b>	<b><u>\$ (194,530)</u></b>
Beg Net Assets held in Trust	72,596,264	72,596,264	75,998,252	75,998,252
End Net Assets held in Trust	<u>\$ 75,212,015</u>	<u>\$ 75,998,252</u>	<u>\$ 78,914,558</u>	<u>\$ 75,803,722</u>

City of Evanston  
Library Fund  
As of February 28, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
<b>Revenue By Source</b>				
Allocation - Property Taxes	4,253,214	4,087,402	\$ 4,253,214	\$ 554,615
Library Fines & Fees	\$ 150,000	\$ 148,074	185,000	30,170
Library Material Replacement	12,500	12,495	12,500	2,623
Copy Machine Charges	20,000	20,131	20,000	3,831
Meeting Room Fees	10,000	8,986	10,000	2,790
Non-resident Cards	2,460	989	1,690	-
North Branch Rental Income	47,325	58,606	59,660	7,250
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	3,417
Fund for Excellence	-	-	245,000	32,915
Transfer from Endowment	-	-	131,250	-
<b>Total Revenues</b>	<b>4,649,599</b>	<b>5,010,204</b>	<b>5,104,814</b>	<b>637,611</b>
<b>Expenditures</b>				
Youth Services	800,390	836,256	891,720	124,148
Adult Services	1,579,231	1,558,086	1,535,224	218,991
Circulation	589,769	618,770	612,892	100,846
Neighborhood Services	203,336	195,587	360,757	44,334
Technical Services	473,306	484,877	503,433	48,125
Maintenance	491,375	476,783	507,517	59,292
Administration	512,192	510,186	669,377	88,091
<b>Total Expenditures</b>	<b>4,649,599</b>	<b>4,680,545</b>	<b>5,080,920</b>	<b>683,827</b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>329,659</b>	<b>23,894</b>	<b>\$ (46,216)</b>
Beginning Fund Balance		-		329,659
Ending Fund Balance		<u>329,659</u>		<u>283,443</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										
FY 2012 Unreserved Fund Balance	\$ 14,685,117	\$ 16,337,797										
FY 2013 Cash Balance	\$ 6,624,063	\$ 7,811,937										
FY 2012 Cash Balance	\$ 8,894,526	\$ 8,902,327										