

Memorandum

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

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

Subject: January 2013 Monthly Financial Report

Date: March 8, 2013

Please find attached the unaudited financial statements as of January 31, 2013, which represents the first month of the 2013 Fiscal Year. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD		YTD	1/31/2013	1/31/2013
		1/31/2013	1/31/2013	1/31/2013	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 5,208,346	\$ 5,842,702	\$ (634,356)	\$ 17,412,530	6,624,063
Library	185	59,481	302,765	(243,284)	86,375	115,311
HPRP	190	-	-	-	-	-
Neighborhood Stabilization	195	1,000	26,618	(25,618)	61,374	63,996
Motor Fuel	200	160,056	69,417	90,639	1,095,819	1,252,404
Emergency 911	205	78,476	56,433	22,043	1,303,037	1,158,784
SSA#4	210	213	-	213	(97,346)	(126,223)
CDBG	215	142,292	78,977	63,315	843,911	57,790
CDBG Loan	220	3,520	9,000	(5,480)	2,098,735	115,990
Economic Development	225	393,054	91,225	301,829	2,073,135	1,863,760
Neighborhood Improvement	235	-	-	-	109,915	109,915
Home	240	54,329	3,580	50,749	2,863,775	3,714
Affordable Housing	250	717	1,999	(1,282)	2,232,412	497,670
Washington National TIF	300	4,413	330,196	(325,783)	7,115,763	6,534,373
SSA#5	305	943	-	943	459,073	405,417
SW II TIF (Howard Hartrey)	310	1,228	12,033	(10,805)	4,236,335	4,234,835
Southwest TIF	315	-	2,458	(2,458)	310,279	302,481
Debt Service	320	141,416	337,313	(195,897)	2,741,740	1,180,561
Howard Ridge TIF	330	1,814	14,924	(13,110)	732,015	751,532
West Evanston TIF	335	22	5,000	(4,978)	337,685	862,978
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	2,119	77,871	(75,752)	4,666,674	5,336,218
Special Assessment	420	66,352	26,472	39,880	1,945,125	1,945,195
Parking	505	682,309	479,793	202,516	15,168,945	14,721,134
Water	510-513	1,115,594	964,598	150,996	9,074,010	9,950,871
Sewer	515	1,193,404	187,282	1,006,122	5,147,642	3,774,675
Solid Waste	520	420,215	90,622	329,593	(1,150,142)	(1,448,122)
Fleet	600	268,264	145,136	123,128	39,292	(464,198)
Equipment Replacement	601	156,785	-	156,785	745,613	745,400
Insurance	605	1,337,628	1,934,891	(597,263)	(7,947,396)	(731,292)
Total**		\$ 11,493,990	\$ 11,091,305	\$ 402,685	\$ 73,706,325	\$ 59,839,232

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

Since this financial report is for the first 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 January 31, 2013, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$97,346 and a negative cash balance of \$126,223.

Through January 31, 2013, the Solid Waste Fund is showing a negative fund balance of \$1,150,142 and a negative cash balance of \$1,448,122.

Through January 31, 2013, there is a negative cash balance of \$464,198 in the Fleet Fund.

Through January 31, 2013, the Insurance Fund is showing a negative fund balance of \$7,947,396 and a negative cash balance of \$731,292. 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. Monthly Departmental Insurance Fund contributions made throughout the year should offset the annual premium payment. Staff will continue to monitor workers' compensation awards in the future.

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

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

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Martin Lyons, Treasurer of the City of Evanston, hereby affirm that I have reviewed the January 31, 2013 year-to-date

financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

City of Evanston
 Report of Budget-to-Actual Revenues and Expenditures
 As of January 31, 2013
 (Target is 8.3% of FY 2013 Budget)

Revenues	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Property Tax	\$ 12,481,386	\$ 6,890	0.1%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
Sales Tax	15,152,800	1,150,000	7.6%	-	-		-	-		-	-		-	-	
State Income Tax	6,322,645	471,000	7.4%	-	-		-	-		-	-		-	-	
Utility Tax	8,514,306	631,000	7.4%	-	-		-	-		-	-		-	-	
Real Estate Transfer Tax	2,146,300	122,065	5.7%	-	-		-	-		-	-		-	-	
Liquor Tax	2,350,000	155,207	6.6%	-	-		-	-		-	-		-	-	
Other Taxes	5,961,146	287,574	4.8%	-	-		-	-		-	-		-	-	
Licenses, Permits, Fees	9,419,640	1,080,942	11.5%	-	-		-	-		-	-		-	-	
Charges for Services	7,904,198	229,916	2.9%	6,434,293	379,696	5.9%	13,157,500	1,105,765	8.4%	12,908,000	1,193,398	9.2%	3,624,033	313,503	8.7%
Intergovernmental Revenues	786,798	153,679	19.5%	-	-		-	-		-	-		140,000	2,881	2.1%
Interfund Transfers	7,693,367	636,877	8.3%	3,631,350	302,613	8.3%	-	-		-	-		1,245,967	103,831	8.3%
Other Non-Tax Revenue	5,790,465	283,196	4.9%	2,034,004	-	0.0%	3,771,800	9,829	0.3%	7,119,865	6	0.0%	-	-	
Total Revenues	\$ 84,523,051	\$ 5,208,346	6.2%	\$ 12,099,647	\$ 682,309	5.6%	\$ 16,929,300	\$ 1,115,594	6.6%	\$ 20,027,865	\$ 1,193,404	6.0%	\$ 5,010,000	\$ 420,215	8.4%
Expenditures															
Legislative	\$ 635,096	\$ 49,596	7.8%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
City Administration	1,873,088	114,869	6.1%	-	-		-	-		-	-		-	-	
Law Department	989,154	63,686	6.4%	-	-		-	-		-	-		-	-	
Administrative Services Department	8,776,493	511,007	5.8%	-	-		-	-		-	-		-	-	
Community and Econ. Development	2,721,262	198,565	7.3%	-	-		-	-		-	-		-	-	
Police Department	25,552,038	1,916,971	7.5%	-	-		-	-		-	-		-	-	
Fire & Life Safety Services	13,741,148	1,145,152	8.3%	-	-		-	-		-	-		-	-	
Health Department	2,633,716	147,116	5.6%	-	-		-	-		-	-		-	-	
Public Works - Operating	9,660,554	672,686	7.0%	10,968,984	479,793	4.4%	-	-		-	-		5,264,222	90,622	1.7%
Public Works - Capital Outlay	-	-		3,455,000	-	0.0%	-	-		-	-		-	-	
Parks, Recreation & Comm. Services	17,937,873	1,023,054	5.7%	-	-		-	-		-	-		-	-	
Utilities - Operating	-	-		-	-		12,927,979	964,598	7.5%	14,322,988	187,282	1.3%	-	-	
Utilities - Capital Outlay	-	-		-	-		7,683,500	-	0.0%	4,120,600	-	0.0%	-	-	
Total Expenditures	\$ 84,520,422	\$ 5,842,702	6.9%	\$ 14,423,984	\$ 479,793	3.3%	\$ 20,611,479	\$ 964,598	4.7%	\$ 18,443,588	\$ 187,282	1.0%	\$ 5,264,222	\$ 90,622	1.7%

**City of Evanston
General Fund
As of January 31, 2013**

	FY 2012 Budget Amended	FY 2012 Unaudited Actual	FY 2013 Budget Adopted	FY 2013 YTD Actual
Tax - Property	\$ 12,296,386	\$ 12,420,307	\$ 12,481,386	\$ 6,890
Tax - State Use	1,091,215	1,073,739	1,176,879	81,000
Tax - Sales Tax - Basic	9,209,455	8,761,641	9,291,000	700,000
Tax - Sales Tax - Home Rule	5,997,020	5,561,629	5,861,800	450,000
Tax - Auto Rental	36,445	41,405	40,000	3,525
Tax - Athletic Contest	700,000	740,795	760,000	-
Tax - State Income	5,853,839	6,476,173	6,322,645	471,000
Tax - Electric Utility	3,069,806	3,001,783	3,069,806	224,000
Tax - Natural Gas Utility	1,583,000	899,358	1,400,000	75,000
Tax - Natural Gas Use - Home Rule	869,000	676,312	800,000	67,000
Tax - Cigarette	485,000	205,249	485,000	-
Tax - Evanston Motor Fuel	761,587	629,128	707,667	41,589
Tax - Liquor	2,070,063	2,262,396	2,350,000	155,207
Tax - Parking	2,160,000	2,352,581	2,200,000	161,460
Tax - Personal Property Replacement	626,300	586,273	591,600	-
Tax - Real Estate Transfer	1,725,000	2,026,863	2,146,300	122,065
Tax - Telecommunications	3,150,200	3,449,286	3,244,500	265,000
License Fees - Vehicles	2,598,341	2,562,972	2,600,000	260,046
License Fees - Other	1,045,382	1,120,833	1,030,502	161,167
Permit Fees - Building	2,500,000	3,546,648	3,020,000	476,449
Permit Fees - Other	1,184,788	1,937,601	1,209,788	173,016
Other Fees	1,324,350	1,306,308	1,559,350	10,264
Fines and Forfeiture Revenue	4,721,639	3,536,492	4,366,022	271,786
Charges for Services Revenue	7,853,023	8,064,606	7,904,198	229,916
Intergovernmental Revenue	669,897	862,151	786,798	153,679
Other Revenue	1,216,983	1,362,914	1,418,443	11,350
Interfund Transfers In (Other Funds)	7,890,068	7,708,590	7,693,367	636,877
Interest Income	12,000	7,169	6,000	60
Total Revenue	82,700,787	83,181,202	84,523,051	5,208,346
Legislative	616,033	628,543	635,096	49,596
City Administration	1,856,258	1,606,510	1,873,088	114,869
Law Department	999,107	978,867	989,154	63,686
Administrative Services Department	8,643,197	7,919,254	8,776,493	511,007
Community and Economic Development	3,148,339	3,093,549	2,721,262	198,565
Police Department	24,752,938	25,400,515	25,552,038	1,916,971
Fire & Life Safety Services Department	13,314,621	13,451,268	13,741,148	1,145,152
Health Department	2,413,969	2,231,646	2,633,716	147,116
Public Works Department	9,559,460	9,065,156	9,660,554	672,686
Parks, Recreation & Community Services	17,392,621	17,402,177	17,937,873	1,023,054
Transfer to Capital Improvement Fund	1,250,000	1,250,000	-	-
Transfer to Equipment Replacement Fund	500,000	500,000	-	-
Total Expenditures	84,446,543	83,527,485	84,520,422	5,842,702
Net Surplus (Deficit)	\$ (1,745,756)	\$ (346,283)	\$ 2,629	\$ (634,356)
Beginning Unrestricted Fund Balance (Note 1)		18,393,169		18,046,886
Total Ending Fund Balance		<u>\$ 18,046,886</u>		<u>\$ 17,412,530</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 January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Grant Proceeds	\$ 80,000	\$ 83,648	\$ -	\$ -
Total Revenue	<u>80,000</u>	<u>83,648</u>	<u>-</u>	<u>-</u>
Program Activities	<u>80,000</u>	<u>83,648</u>	-	-
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>

City of Evanston
 Neighborhood Stabilization Fund
 As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Grant Proceeds	\$ 5,699,363	\$ 8,048,735	\$ 4,011,917	\$ 1,000
Program Income	<u>1,750,000</u>	<u>93,235</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>7,449,363</u>	<u>8,141,970</u>	<u>4,011,917</u>	<u>1,000</u>
Development Activities	6,771,363	7,628,312	3,505,000	1,000
Administration	338,749	292,431	341,622	13,564
Transfer to Debt Service	3,616	3,616	3,905	325
Transfer to Insurance	15,635	15,635	16,390	1,366
Transfer to General Fund	<u>320,000</u>	<u>114,984</u>	<u>145,000</u>	<u>10,363</u>
Total Expenditures	<u>7,449,363</u>	<u>8,054,978</u>	<u>4,011,917</u>	<u>26,618</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 86,992</u>	<u>\$ -</u>	<u>\$ (25,618)</u>
Beginning Fund Balance		-		86,992
Ending Fund Balance		<u>\$ 86,992</u>		<u>\$ 61,374</u>

City of Evanston
 Motor Fuel Fund
 As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
State Allotment	\$ 1,900,000	\$ 1,822,276	\$ 2,125,000	\$ 160,000
Investment Earnings	2,000	1,103	2,000	56
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,902,000</u>	<u>1,823,379</u>	<u>2,127,000</u>	<u>160,056</u>
Street Resurfacing (2012)	1,400,000	1,181,453	1,400,000	-
Transfer to General Fund - Staff Engineering	132,727	132,727	133,000	11,083
Transfer to General Fund - Street Maintenance	<u>704,263</u>	<u>704,263</u>	<u>700,000</u>	<u>58,333</u>
Total Expenditures	<u>2,236,990</u>	<u>2,018,443</u>	<u>2,233,000</u>	<u>69,417</u>
Net Surplus (Deficit)	<u>\$ (334,990)</u>	<u>\$ (195,064)</u>	<u>\$ (106,000)</u>	<u>\$ 90,639</u>
Beginning Fund Balance		1,200,244		1,005,180
Ending Fund Balance		<u>\$ 1,005,180</u>		<u>\$ 1,095,819</u>

City of Evanston
E911 Fund
As of January 31, 2013

	FY 2012 Budget	FY 2012 Unaudited	FY 2013 Budget	FY 2013 YTD
	<u>Amended</u>	<u>Actual</u>	<u>Adopted</u>	<u>Actual</u>
Landline Surcharge Revenue	\$ 617,400	\$ 586,093	\$ 617,400	\$ 45,793
Wireless Surcharge Revenue	416,160	430,675	416,160	32,643
Interest Income	1,000	679	1,000	40
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,034,560</u>	<u>1,017,447</u>	<u>1,034,560</u>	<u>78,476</u>
Operating Expense	847,415	778,225	891,122	36,754
Transfer to General Fund	125,950	125,950	125,950	10,496
Transfer to Insurance Fund	95,095	95,095	98,993	8,249
Transfer to Debt Service Fund	10,385	10,385	11,215	934
Capital Replacement	<u>188,000</u>	<u>37,556</u>	<u>70,000</u>	<u>-</u>
Total Expenditures	<u>1,266,845</u>	<u>1,047,211</u>	<u>1,197,280</u>	<u>56,433</u>
Net Surplus (Deficit)	<u>\$ (232,285)</u>	<u>\$ (29,764)</u>	<u>\$ (162,720)</u>	<u>\$ 22,043</u>
Beginning Fund Balance		1,310,758		1,280,994
Ending Fund Balance		<u>\$ 1,280,994</u>		<u>\$ 1,303,037</u>

City of Evanston
Special Service Area #4 Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Tax Revenue	\$ 398,000	\$ 361,466	\$ 370,000	\$ 213
Investment Income	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>398,000</u>	<u>361,472</u>	<u>370,000</u>	<u>213</u>
Professional Fees (Evmark)	<u>398,000</u>	<u>398,000</u>	<u>398,000</u>	<u>-</u>
Total Expenditures	<u>398,000</u>	<u>398,000</u>	<u>398,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (36,528)</u>	<u>\$ (28,000)</u>	<u>\$ 213</u>
Beginning Fund Balance		(61,031)		(97,559)
Ending Fund Balance		<u>\$ (97,559)</u>		<u>\$ (97,346)</u>

City of Evanston
CDBG Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,490,500	\$ 1,963,086	\$ 1,540,000	\$ 139,570
Funds Reallocated from Prior Years	65,693	-	33,100	-
Program Income	140,000	81,942	352,000	2,722
Miscellaneous	<u>-</u>	<u>50</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>1,696,193</u>	<u>2,045,078</u>	<u>1,925,100</u>	<u>142,292</u>
CDBG Administration/Planning	232,382	185,561	195,522	17,600
Development Activities	432,000	600,087	612,500	-
Capital Projects	255,000	130,000	335,800	-
Transfers to General Fund	<u>776,811</u>	<u>771,633</u>	<u>781,278</u>	<u>61,377</u>
Total Expenditures	<u>1,696,193</u>	<u>1,687,281</u>	<u>1,925,100</u>	<u>78,977</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 357,797</u>	<u>\$ -</u>	<u>\$ 63,315</u>
Beginning Fund Balance		422,799		780,596
Ending Fund Balance		<u>\$ 780,596</u>		<u>\$ 843,911</u>

City of Evanston
CDBG Loan Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 138,360	\$ -	\$ -
Program Income	9,000	119,567	9,000	3,511
Interest Income	<u>-</u>	<u>186</u>	<u>-</u>	<u>9</u>
Total Revenues	<u>9,000</u>	<u>258,113</u>	<u>9,000</u>	<u>3,520</u>
Program Expenses	20,000	155,978	20,000	9,000
Transfer to CDBG	-	-	-	-
Development Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>20,000</u>	<u>155,978</u>	<u>20,000</u>	<u>9,000</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 102,135</u>	<u>\$ (11,000)</u>	<u>\$ (5,480)</u>
Beginning Fund Balance		2,002,080		2,104,215
Ending Fund Balance		<u>\$ 2,104,215</u>		<u>\$ 2,098,735</u>

City of Evanston
Economic Development Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Hotel Tax	\$ 1,600,000	\$ 1,375,067	\$ 1,600,000	\$ 354,166
Amusement Tax	300,000	230,606	300,000	34,822
Howard-Ridge Loan Repayment	48,500	48,500	48,500	4,042
Investment Income	<u>8,000</u>	<u>412</u>	<u>800</u>	<u>24</u>
Total Revenues	<u>1,956,500</u>	<u>1,654,585</u>	<u>1,949,300</u>	<u>393,054</u>
Economic Development Activities	1,802,825	1,428,350	1,830,209	46,733
Capital Projects	160,000	101,745	3,500	-
Transfer to Debt Service	12,752	12,752	13,771	1,148
Transfer to Insurance	75,334	75,334	67,416	5,618
Transfers to General Fund	<u>452,707</u>	<u>452,707</u>	<u>452,707</u>	<u>37,726</u>
Total Expenditures	<u>2,503,618</u>	<u>2,070,888</u>	<u>2,367,603</u>	<u>91,225</u>
Net Surplus (Deficit)	<u>\$ (547,118)</u>	<u>\$ (416,303)</u>	<u>\$ (418,303)</u>	<u>\$ 301,829</u>
Beginning Fund Balance		2,187,609		1,771,306
Ending Fund Balance		<u>\$ 1,771,306</u>		<u>\$ 2,073,135</u>

City of Evanston
Neighborhood Improvement Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Taxes	\$ 20,000	\$ -	\$ 20,000	\$ -
Transfers From Other Funds	-	-	-	-
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>20,000</u>	<u>-</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>\$ -</u>	<u>\$ 20,000</u>	<u>\$ -</u>
Beginning Fund Balance		109,915		109,915
Ending Fund Balance		<u>\$ 109,915</u>		<u>\$ 109,915</u>

City of Evanston
Home Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 500,000	\$ 651,104	\$ 797,400	\$ 54,329
Interest Income	-	-	-	-
Program Income	<u>10,000</u>	<u>54,486</u>	-	-
Total Revenues	<u>510,000</u>	<u>705,590</u>	<u>797,400</u>	<u>54,329</u>
Home Administration/Planning	-	-	4,000	-
Development Activities	604,000	570,222	765,000	-
Transfers to General Fund	<u>59,958</u>	<u>42,960</u>	<u>28,400</u>	<u>3,580</u>
Total Expenditures	<u>663,958</u>	<u>613,182</u>	<u>797,400</u>	<u>3,580</u>
Net Surplus (Deficit)	<u>\$ (153,958)</u>	<u>\$ 92,408</u>	<u>\$ -</u>	<u>\$ 50,749</u>
Beginning Fund Balance		2,720,618		2,813,026
Ending Fund Balance		<u>\$ 2,813,026</u>		<u>\$ 2,863,775</u>

City of Evanston
Affordable Housing Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Demolition Taxes	\$ -	\$ 50,000	\$ -	\$ -
Developer Contributions	125,000	-	155,000	-
Rehab Repayments	-	8,333	-	694
Interest Income	125	723	228	23
Miscellaneous	-	11,551	-	-
Total Revenues	<u>125,125</u>	<u>70,607</u>	<u>155,228</u>	<u>717</u>
Housing - Land	-	-	-	-
Housing - Buildings	-	-	227,800	-
Down Payment Assistance	166,600	71,440	-	-
Transfers to General Fund	23,990	23,990	23,990	1,999
Miscellaneous	40,000	-	46,000	-
Total Expenditures	<u>230,590</u>	<u>95,430</u>	<u>297,790</u>	<u>1,999</u>
Net Surplus (Deficit)	<u>\$ (105,465)</u>	<u>\$ (24,823)</u>	<u>\$ (142,562)</u>	<u>\$ (1,282)</u>
Beginning Fund Balance		2,258,517		2,233,694
Ending Fund Balance		<u>\$ 2,233,694</u>		<u>\$ 2,232,412</u>

City of Evanston
Washington National TIF Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 5,073,000	\$ 4,744,778	\$ 4,600,000	\$ 3,250
Interest Income	<u>25,000</u>	<u>17,755</u>	<u>25,000</u>	<u>1,163</u>
Total Revenue	<u>5,098,000</u>	<u>4,762,533</u>	<u>4,625,000</u>	<u>4,413</u>
Series 1997 Principal (refunded by 1999 & 2008D)	405,000	405,000	425,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	100,650	100,650	78,376	-
Contributions to Other Agencies	800,000	-	-	-
Economic Development Projects	500,000	185,285	1,250,000	-
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	302,613
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>331,000</u>	<u>27,583</u>
Total Expenditures	<u>8,578,376</u>	<u>5,515,335</u>	<u>8,746,726</u>	<u>330,196</u>
Net Surplus (Deficit)	<u>\$ (3,480,376)</u>	<u>\$ (752,802)</u>	<u>\$ (4,121,726)</u>	<u>\$ (325,783)</u>
Beginning Fund Balance		8,194,348		7,441,546
Ending Fund Balance		<u>\$ 7,441,546</u>		<u>\$ 7,115,763</u>

City of Evanston
Special Service Area #5
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Taxes	\$ 428,756	\$ 433,183	\$ 448,875	\$ 943
Interest Income	<u>-</u>	<u>9</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>428,756</u>	<u>433,192</u>	<u>448,875</u>	<u>943</u>
Series 2002C Bonds Principal	325,000	325,000	340,000	-
Series 2002C Bonds Interest	98,232	98,231	78,816	-
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>423,232</u>	<u>423,231</u>	<u>418,816</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ 5,524</u>	<u>\$ 9,961</u>	<u>\$ 30,059</u>	<u>\$ 943</u>
Beginning Fund Balance		448,169		458,130
Ending Fund Balance		<u>\$ 458,130</u>		<u>\$ 459,073</u>

City of Evanston
 SW II TIF (Howard Hartrey)
 As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,073,000	\$ 1,113,811	\$ 1,100,000	\$ -
Interest Income	<u>5,000</u>	<u>13,251</u>	<u>10,000</u>	<u>1,228</u>
Total Revenue	<u>1,078,000</u>	<u>1,127,062</u>	<u>1,110,000</u>	<u>1,228</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	605,000	605,000	645,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	109,603	109,602	75,611	-
Surplus Distribution	1,300,000	1,000,000	1,000,000	-
Capital Projects	1,500,000	22,185	1,400,000	-
Other Expenses	-	2,408	500,000	-
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>144,400</u>	<u>12,033</u>
Total Expenditures	<u>3,656,203</u>	<u>1,880,795</u>	<u>3,765,011</u>	<u>12,033</u>
Net Surplus (Deficit)	<u>\$ (2,578,203)</u>	<u>\$ (753,733)</u>	<u>\$ (2,655,011)</u>	<u>\$ (10,805)</u>
Beginning Fund Balance		5,000,873		4,247,140
Ending Fund Balance		<u>\$ 4,247,140</u>		<u>\$ 4,236,335</u>

City of Evanston
Southwest TIF
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 470,000	\$ 456,403	\$ 465,000	\$ -
Interest Income	<u>500</u>	<u>7</u>	<u>100</u>	<u>-</u>
Total Revenue	<u>470,500</u>	<u>456,410</u>	<u>465,100</u>	<u>-</u>
Economic Development Activities	-	-	-	-
Capital Improvement Projects	580,000	670	580,000	-
Operating Transfer to General Fund	<u>28,920</u>	<u>28,920</u>	<u>29,500</u>	<u>2,458</u>
Total Expenditures	<u>608,920</u>	<u>29,590</u>	<u>609,500</u>	<u>2,458</u>
Net Surplus (Deficit)	<u>\$ (138,420)</u>	<u>\$ 426,820</u>	<u>\$ (144,400)</u>	<u>\$ (2,458)</u>
Beginning Fund Balance		(114,083)		312,737
Ending Fund Balance		<u>\$ 312,737</u>		<u>\$ 310,279</u>

City of Evanston
Debt Service Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax- Current	\$ 11,863,898	\$ 12,225,668	\$ 11,798,019	\$ 28,527
Bond Proceeds/Premium/ Discounts	-	3,572,986	-	-
Transfer from Other Funds - IMRF	755,846	755,846	783,004	63,667
Miscellaneous Revenue	-	18,434	-	6,860
Interest Income	1,500	3,645	1,500	39
Transfer from Sewer Fund	-	99,650	190,210	15,851
Transfer from Special Assessment Fund	317,660	317,660	317,660	26,472
Total Revenue	<u>12,938,904</u>	<u>16,993,889</u>	<u>13,090,393</u>	<u>141,416</u>
Series 2002 C- Principal	660,000	4,195,000	-	-
Series 2002 C- Interest	96,044	134,155	-	-
Series 2004- Principal	760,000	845,000	775,000	-
Series 2004- Interest	506,250	525,850	478,400	-
Series 2004 B- Principal	1,630,000	1,630,000	595,000	-
Series 2004 B- Interest	195,640	195,638	130,439	-
Series 2005- Principal	730,000	750,000	1,095,000	-
Series 2005- Interest	700,500	719,000	664,000	-
Series 2006- Principal	80,000	130,000	85,000	-
Series 2006- Interest	451,582	462,158	448,302	-
Series 2006 B Bonds- Principal	35,000	-	35,000	35,000
Series 2006 B Bonds- Interest	604,126	604,126	603,426	302,063
Series 2007 - Principal	1,150,000	1,185,000	965,000	-
Series 2007 - Interest	598,958	634,277	684,458	-
Series 2008A - Principal	195,000	195,000	300,000	-
Series 2008A - Interest	132,313	132,313	125,975	-
Series 2008C - Principal	351,440	369,840	362,900	-
Series 2008C - Interest	387,730	408,030	376,308	-
Series 2008D - Principal	425,000	425,000	1,410,000	-
Series 2008D - Interest	93,554	93,554	36,690	-
Series 2010 A - Principal DSF	300,000	300,000	305,000	-
Series 2010 A - Interest DSF	185,337	185,338	179,338	-
Series 2010 B - Principal DSF	613,946	613,946	647,358	-
Series 2010 B - Interest DSF	141,648	141,648	135,508	-
Series 2011 A - Principal DSF	1,081,678	1,081,678	1,234,836	-
Series 2011 A - Interest DSF	630,961	630,959	451,586	-
Series 2012 A - Interest DSF	-	-	955,000	-
Series 2012 A - Principal DSF	-	-	357,706	-
Series 2004- Principal SAF	85,000	-	95,000	-
Series 2004- Interest SAF	19,600	-	13,650	-
Series 2005- Principal SAF	20,000	-	20,000	-
Series 2005- Interest SAF	18,500	-	17,500	-
Series 2006- Principal SAF	50,000	-	50,000	-
Series 2006- Interest SAF	10,576	-	8,526	-
Series 2007 - Principal SAF	35,000	-	35,000	-
Series 2007 - Interest SAF	35,320	-	33,920	-
Series 2008C - Principal SAF	18,400	-	19,000	-
Series 2008C - Interest SAF	20,300	-	19,702	-
General Management and Support	5,000	60	5,000	-
Bond Issuance Costs	60,000	23,686	60,000	-
Net of Transfers	-	-	-	-
Fiscal Agent Fees	8,000	74,016	10,000	250
Total Expenditures	<u>13,122,403</u>	<u>16,685,272</u>	<u>13,824,528</u>	<u>337,313</u>
Net Surplus (Deficit)	<u>\$ (183,499)</u>	<u>\$ 308,617</u>	<u>\$ (734,135)</u>	<u>\$ (195,897)</u>
Beginning Fund Balance		2,629,020		2,937,637
Ending Fund Balance		<u>\$ 2,937,637</u>		<u>\$ 2,741,740</u>

City of Evanston
Howard Ridge TIF
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 862,000	\$ 471,098	\$ 500,000	\$ -
Interest Income	400	164	400	6
Miscellaneous	<u>-</u>	<u>15,125</u>	<u>-</u>	<u>1,808</u>
Total Revenue	<u>862,400</u>	<u>486,387</u>	<u>500,400</u>	<u>1,814</u>
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	-
Repayments to Econ. Dev. Fund	48,500	48,500	48,500	4,042
Transfers to General Fund	<u>120,400</u>	<u>120,400</u>	<u>120,400</u>	<u>10,033</u>
Total Expenditures	<u>2,037,736</u>	<u>842,015</u>	<u>1,578,900</u>	<u>14,924</u>
Net Surplus (Deficit)	<u>\$ (1,175,336)</u>	<u>\$ (355,628)</u>	<u>\$ (1,078,500)</u>	<u>\$ (13,110)</u>
Beginning Fund Balance		1,100,753		745,125
Ending Fund Balance		<u>\$ 745,125</u>		<u>\$ 732,015</u>

City of Evanston
West Evanston TIF
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 605,000	\$ 96,387	\$ 300,000	\$ -
Bond Proceeds	2,270,000	-	3,400,000	-
Interest Income	<u>1,000</u>	<u>714</u>	<u>1,000</u>	<u>22</u>
Total Revenue	<u>2,876,000</u>	<u>97,101</u>	<u>3,701,000</u>	<u>22</u>
Economic Development Projects	1,200,000	-	650,000	-
Other Charges	490,000	308,852	1,600,000	-
Debt Service - Interest	-	-	40,000	-
Transfers to General Fund	60,000	60,000	60,000	5,000
Capital Projects	<u>2,270,000</u>	<u>881,179</u>	<u>1,285,000</u>	<u>-</u>
Total Expenditures	<u>4,020,000</u>	<u>1,250,031</u>	<u>3,635,000</u>	<u>5,000</u>
Net Surplus (Deficit)	<u>\$ (1,144,000)</u>	<u>\$ (1,152,930)</u>	<u>\$ 66,000</u>	<u>\$ (4,978)</u>
Beginning Fund Balance		1,495,593		342,663
Ending Fund Balance		<u>\$ 342,663</u>		<u>\$ 337,685</u>

City of Evanston
Dempster-Dodge TIF
As of January 31, 2013

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

City of Evanston
Capital Improvement Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Bond Proceeds	\$ 3,900,000	\$ 4,349,651	\$ 5,872,000	\$ -
Grants	3,168,000	317,034	2,851,000	-
Private Contributions	1,301,200	-	510,000	-
General Fund Allocation	1,250,000	1,250,000	-	-
Miscellaneous	-	11,849	-	-
Interest Income	-	19,073	10,000	2,119
Total Revenue	<u>9,619,200</u>	<u>5,947,607</u>	<u>9,243,000</u>	<u>2,119</u>
Administration	-	-	-	-
Capital Outlay (includes prior year rollovers)	14,175,358	6,476,841	10,794,172	38,288
Interfund Transfers Out	475,000	475,000	475,000	39,583
Total Expenditures	<u>14,650,358</u>	<u>6,951,841</u>	<u>11,269,172</u>	<u>77,871</u>
Net Surplus (Deficit)	<u>\$ (5,031,158)</u>	<u>\$ (1,004,234)</u>	<u>\$ (2,026,172)</u>	<u>\$ (75,752)</u>
Beginning Fund Balance		5,746,660		4,742,426
Ending Fund Balance		<u>\$ 4,742,426</u>		<u>\$ 4,666,674</u>

City of Evanston
Special Assessment Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Special Assessments Collected	\$ 300,000	\$ 292,877	\$ 300,000	\$ 66,021
Bond Proceeds	-	-	250,000	-
Investment Income	<u>10,000</u>	<u>5,532</u>	<u>10,000</u>	<u>331</u>
Total Revenue	<u>310,000</u>	<u>298,409</u>	<u>560,000</u>	<u>66,352</u>
Transfer to Debt Service Fund	317,660	317,660	317,660	26,472
Capital Outlay	<u>1,155,000</u>	<u>1,020,393</u>	<u>500,000</u>	<u>-</u>
Total Expenditures	<u>1,472,660</u>	<u>1,338,053</u>	<u>817,660</u>	<u>26,472</u>
Net Surplus (Deficit)	<u>\$ (1,162,660)</u>	<u>\$ (1,039,644)</u>	<u>\$ (257,660)</u>	<u>\$ 39,880</u>
Beginning Fund Balance		2,944,889		1,905,245
Ending Fund Balance		<u>\$ 1,905,245</u>		<u>\$ 1,945,125</u>

City of Evanston
Parking Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 2,870,000	\$ 3,054,412	\$ 3,070,000	\$ 166,096
Church Street Garage Operations	767,092	557,258	716,348	28,018
Maple Avenue Garage Operations	1,151,800	1,142,999	1,204,200	79,858
Sherman Avenue Garage Operations	1,356,275	1,460,452	1,417,275	105,349
Washington National TIF Interfund Transfers-In	3,876,726	4,301,726	3,631,350	302,613
Interest Income	15,070	15,818	15,070	375
Miscellaneous Revenue	11,400	10,100	11,400	-
Reserve for Future Repairs (Contra Depreciation)	<u>2,034,004</u>	<u>-</u>	<u>2,034,004</u>	<u>-</u>
Total Revenue	<u>12,082,367</u>	<u>10,542,765</u>	<u>12,099,647</u>	<u>682,309</u>
7005 - Parking System Administration	655,747	825,321	784,607	35,022
7015 - Parking Lots and Meters	1,584,510	701,415	829,052	46,798
7025 - Church Street Self Park	608,255	395,831	607,955	52,810
7030 - Church Street Debt Payments	173,126	173,126	171,250	-
7036 - Sherman Avenue Garage	5,772,432	4,775,635	5,750,270	133,186
7037 - Maple Avenue Garage	1,736,960	840,539	1,611,920	113,104
7039 - Parking Debt	-	26,504	27,461	-
Transfer to Insurance Fund	503,877	503,878	490,236	40,853
Transfer to General Fund	644,242	644,242	644,242	53,687
Transfer to Fleet	21,991	21,992	21,991	1,833
Transfer to Equipment Replacement	30,000	30,000	30,000	2,500
Capital Outlay	120,000	-	-	-
Capital Improvements	<u>3,400,000</u>	<u>1,834,294</u>	<u>3,455,000</u>	<u>-</u>
Total Expenditures	<u>15,251,140</u>	<u>10,772,777</u>	<u>14,423,984</u>	<u>479,793</u>
Net Surplus (Deficit)	<u>\$ (3,168,773)</u>	<u>\$ (230,012)</u>	<u>\$ (2,324,337)</u>	<u>\$ 202,516</u>
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	762,846	701,415	792,400	46,798
7015 Parking Meter Depreciation	<u>36,652</u>	<u>-</u>	<u>36,652</u>	<u>-</u>
SUBTOTAL	<u>799,498</u>	<u>701,415</u>	<u>829,052</u>	<u>46,798</u>
7025- Church Garage Activities	494,156	395,831	428,027	52,810
7025- Church Garage Depreciation	<u>179,928</u>	<u>-</u>	<u>179,928</u>	<u>-</u>
SUBTOTAL	<u>674,084</u>	<u>395,831</u>	<u>607,955</u>	<u>52,810</u>
7036 Sherman Garage Activities	1,199,756	1,525,635	1,172,020	133,186
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	-
7036 Reserve (Depreciation)	<u>874,650</u>	<u>-</u>	<u>874,650</u>	<u>-</u>
SUBTOTAL	<u>5,324,706</u>	<u>4,775,635</u>	<u>5,750,270</u>	<u>133,186</u>
7037 Maple Garage Activities	1,013,991	840,539	945,722	113,104
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	<u>666,198</u>	<u>-</u>	<u>666,198</u>	<u>-</u>
SUBTOTAL	<u>1,680,189</u>	<u>840,539</u>	<u>1,611,920</u>	<u>113,104</u>
Beginning Unrestricted Fund Balance		15,196,441		14,966,429
Ending Unrestricted Fund Balance		<u>\$ 14,966,429</u>		<u>\$ 15,168,945</u>

City of Evanston
Water Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Evanston	\$ 5,600,000	\$ 6,162,618	\$ 5,684,000	\$ 504,346
Skokie	2,800,000	2,989,109	2,856,000	222,796
Northwest Commission	4,414,000	5,033,996	4,517,000	378,623
Cross Connection Control Fees	91,000	98,805	100,500	-
Investment Earnings	2,500	15,025	2,500	1,606
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	4,546
Grants	262,500	262,500	-	-
Insurance Reimbursements	420,000	-	-	-
Phosphate Sales	60,000	49,754	66,000	3,677
Property Sales and Rentals	203,057	200,951	213,300	-
Misc Revenue	-	5,387	-	-
Total Revenue	<u>18,768,057</u>	<u>19,606,467</u>	<u>16,929,300</u>	<u>1,115,594</u>
General Support	832,838	911,966	990,583	53,918
Pumping	2,368,467	2,274,005	2,333,247	94,642
Filtration	2,563,022	2,980,398	2,635,539	128,369
Distribution	1,464,106	1,153,470	1,424,324	97,274
Meter Maintenance	313,840	282,913	309,163	18,719
Other Operating Expenses	285,530	227,063	478,592	2,405
Debt Service	944,157	944,157	864,233	250,538
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	-
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,356,300	279,692
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	39,041
Total Expense	<u>20,663,758</u>	<u>18,930,441</u>	<u>20,611,479</u>	<u>964,598</u>
Net Surplus (Deficit)	<u>\$ (1,895,701)</u>	<u>\$ 676,026</u>	<u>\$ (3,682,179)</u>	<u>\$ 150,996</u>
Beginning Unrestricted Fund Balance		8,246,988		8,923,014
Ending Unrestricted Fund Balance		<u>\$ 8,923,014</u>		<u>\$ 9,074,010</u>

City of Evanston
Sewer Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Operations	\$ 12,908,000	\$ 14,087,803	\$ 12,908,000	\$ 1,193,398
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	6
Miscellaneous	91,236	-	18,865	-
Total Revenue	<u>22,000,236</u>	<u>18,136,588</u>	<u>20,027,865</u>	<u>1,193,404</u>
Sewer Operations	1,869,650	2,037,201	2,134,549	137,082
Other Operating Expenses	48,100	48,098	43,300	-
Interfund Transfers Out - General Fund	142,200	142,200	142,200	11,850
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	22,499
Transfer to Debt Service	-	-	190,211	15,851
Capital Outlay	18,000	14,885	20,600	-
Capital Improvement Account	4,753,000	752,977	4,100,000	-
Debt Service	14,242,990	14,143,340	11,542,740	-
Transfer to Debt Service	117,215	99,650	-	-
Total Expenses	<u>21,461,143</u>	<u>17,508,339</u>	<u>18,443,588</u>	<u>187,282</u>
Net Surplus (Deficit)	<u>\$ 539,093</u>	<u>\$ 628,249</u>	<u>\$ 1,584,277</u>	<u>\$ 1,006,122</u>
Beginning Unrestricted Fund Balance		3,513,271		4,141,520
Ending Unrestricted Fund Balance		<u>\$ 4,141,520</u>		<u>\$ 5,147,642</u>

City of Evanston
Solid Waste
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Transfer from General Fund	\$ 1,245,967	\$ 1,245,967	\$ 1,245,967	\$ 103,831
Solid Waste Franchise Fees	175,000	129,387	175,000	41,932
SWANCC Recycling Incentive	140,000	52,486	140,000	2,881
Recycling Service Charge	2,954,033	2,958,350	2,954,033	246,921
Sanitation Service Charge Penalty	30,000	52,865	30,000	-
Special Pickup Fees	100,000	51,413	100,000	845
State Recycling Grant	-	1,500	-	-
Trash Cart Sales	15,000	32,247	15,000	158
Investment Income	-	-	-	8
Yard Waste Fees	<u>350,000</u>	<u>190,957</u>	<u>350,000</u>	<u>23,639</u>
Total Revenue	<u>5,010,000</u>	<u>4,715,172</u>	<u>5,010,000</u>	<u>420,215</u>
Refuse Collection & Disposal	3,077,218	2,881,849	3,259,574	6,901
Residential Recycling Collection	1,360,393	1,129,376	1,254,398	83,721
Yard Waste Collection	<u>750,250</u>	<u>611,971</u>	<u>750,250</u>	<u>-</u>
Total Expense	<u>5,187,861</u>	<u>4,623,196</u>	<u>5,264,222</u>	<u>90,622</u>
Net Surplus (Deficit)	<u>\$ (177,861)</u>	<u>\$ 91,976</u>	<u>\$ (254,222)</u>	<u>329,593</u>
Beginning Unrestricted Fund Balance		(1,571,711)		(1,479,735)
Ending Unrestricted Fund Balance		<u>\$ (1,479,735)</u>		<u>(1,150,142)</u>

City of Evanston
Fleet Maintenance Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Fund	\$ 2,457,356	\$ 2,457,356	\$ 2,507,356	\$ 208,947
Library Fund	2,381	2,381	2,381	198
Parking Fund	21,992	21,992	21,992	1,832
Water Fund	122,751	122,751	122,751	10,229
Sewer Fund	177,729	177,729	177,729	14,811
Solid Waste Fund	298,071	298,071	298,071	24,839
Sale of Surplus Property	75,000	76,115	-	-
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	20,000	48,014	10,000	7,408
Interest Income	4,165	409	1,000	-
Total Revenues	<u>3,204,234</u>	<u>3,204,818</u>	<u>3,166,069</u>	<u>268,264</u>
General Support	284,571	240,361	292,007	19,314
Major Maintenance	3,211,873	3,203,629	3,217,058	125,822
Transfer to Equipment Repl. Fund	2,222,069	1,481,379	-	-
Capital Outlay	-	2,896	-	-
Total Expenditures	<u>5,718,513</u>	<u>4,928,265</u>	<u>3,509,065</u>	<u>145,136</u>
Net Surplus (Deficit)	<u>\$ (2,514,279)</u>	<u>\$ (1,723,447)</u>	<u>\$ (342,996)</u>	<u>\$ 123,128</u>
Beginning Fund Balance		1,639,611		(83,836)
Ending Fund Balance		<u>\$ (83,836)</u>		<u>\$ 39,292</u>

City of Evanston
Equipment Replacement Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Fund	\$ 1,742,590	\$ 1,742,590	\$ 1,242,590	\$ 103,549
Library Fund	1,700	1,700	1,700	142
Parking Fund	30,000	30,000	30,000	2,500
Water Fund	72,275	-	-	-
Sewer Fund	127,650	-	-	-
Solid Waste Fund	177,131	177,131	177,131	14,761
Miscellaneous Revenue	-	10,904	-	-
Sale of Surplus Property	210,217	253,156	210,217	35,833
Transfer from Fleet Fund	<u>2,222,069</u>	<u>1,481,379</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>4,583,632</u>	<u>3,696,860</u>	<u>1,661,638</u>	<u>156,785</u>
Capital Outlay	3,500,000	3,073,683	2,400,000	-
Capital Leases	<u>50,000</u>	<u>34,349</u>	<u>50,000</u>	<u>-</u>
Total Expenditures	<u>3,550,000</u>	<u>3,108,032</u>	<u>2,450,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ 1,033,632</u>	<u>\$ 588,828</u>	<u>\$ (788,362)</u>	<u>\$ 156,785</u>
Beginning Fund Balance		\$ -		\$ 588,828
Ending Fund Balance		<u>\$ 588,828</u>		<u>\$ 745,613</u>

City of Evanston
Insurance Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Admin Contribution- General	121,207	\$ 121,207	\$ 121,204	\$ 10,100
General Admin Contribution- E911	930	930	930	78
General Admin Contribution- CDBG	930	930	930	78
General Admin Contribution- E.D.	930	930	930	78
General Admin Contribution- Parking	17,032	17,032	17,032	1,419
General Admin Contribution- Water Fund	24,962	24,962	24,962	2,080
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	1,199
Liability/Property Contribution- General	909,150	909,150	909,150	75,763
Liability/Property Contribution- E911	6,972	6,972	6,972	581
Liability/Property Contribution- CDBG	6,972	6,972	6,972	581
Liability/Property Contribution- E.D.	6,972	6,972	6,972	581
Liability/Property Contribution- Parking	127,731	127,731	127,731	10,644
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	15,601
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	8,991
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	103,738
Workers' Comp Contribution- Library Fund	5,898	5,898	5,898	492
Workers' Comp Contribution- E911	9,546	9,546	9,546	795
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	795
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	795
Workers' Comp Contribution- Parking	174,886	174,886	174,886	14,574
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	21,360
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	12,309
Subrogation Proceeds	83,300	121,316	83,300	18,515
Transfer from General Fund - Veolia Liability	-	200,000	-	20,000
Investment Income	41,650	550	41,650	-
Workers Comp & Liability - Subtotal	3,516,536	3,713,455	3,516,536	321,147
Health Insurance Chargebacks- General	7,602,935	7,602,935	8,232,350	688,576
Health Insurance Chargebacks - Library	308,920	308,920	318,681	26,557
Health Insurance Chargebacks - NSP2	15,635	15,635	16,390	1,366
Health Insurance Chargebacks- E911	77,647	77,647	81,545	6,795
Health Insurance Chargebacks- CDBG	10,780	10,780	12,586	1,049
Health Insurance Chargebacks- E.D. Fund	57,886	57,886	56,081	4,164
Health Insurance Chargebacks- Parking	184,229	184,229	170,588	14,216
Health Insurance Chargebacks- Water	561,211	561,211	596,392	49,699
Health Insurance Chargebacks- Sewer	140,199	140,199	168,030	14,002
Health Insurance Chargebacks - Solid Waste	158,577	158,577	114,220	9,518
Health Insurance Chargebacks- Fleet	196,271	196,271	183,414	15,285
Retiree Health Insurance Contributions	1,903,503	1,599,166	1,684,894	94,709
Employee Health Insurance Contributions	1,209,056	1,357,679	1,760,276	65,545
One Time IPBC Distribution	200,000	200,000	300,000	25,000
Health & Life insurance - Subtotal	12,626,849	12,471,135	13,695,447	1,016,481
Total Revenues	16,143,385	16,184,590	17,211,983	1,337,628

City of Evanston
Insurance Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Administration & Support	354,104	404,380	294,093	23,613
Auditing	-	-	25,000	
Liability/Property Insurance Premiums	470,000	417,853	470,000	448,853
Liability Legal Fees	350,000	483,384	350,000	6,093
Liability Settlement Payments	400,000	1,065,006	400,000	-
Transfer - to ERI Debt Service	-	-	8,325	694
Workers' Comp Insurance Premiums	114,400	108,284	114,400	95,437
Workers' Comp Legal Fees	60,000	56,776	80,500	14
Workers' Comp Medical Payments	850,000	510,510	800,000	20,943
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	-	-
Workers' Comp & Liability - Subtotal	<u>3,583,504</u>	<u>4,172,178</u>	<u>3,787,318</u>	<u>811,509</u>
General Administration & Support	98,878	9,002	94,093	4,522
Health Insurance Premiums	13,005,609	13,178,021	13,458,615	1,114,550
Health Insurance Opt Out Payments	78,000	50,750	84,000	4,310
Health & Life Insurance - Subtotal	<u>13,182,487</u>	<u>13,237,773</u>	<u>13,636,708</u>	<u>1,123,382</u>
Total Expenditures	<u>16,765,991</u>	<u>17,409,951</u>	<u>17,424,026</u>	<u>1,934,891</u>
Net Surplus (Deficit)	<u>\$ (622,605)</u>	<u>\$ (1,225,361)</u>	<u>\$ (212,043)</u>	<u>\$ (597,263)</u>
Beginning Unrestricted Fund Balance		(6,124,772)		(7,350,133)
Ending Unrestricted Fund Balance		<u>\$ (7,350,133)</u>		<u>\$ (7,947,396)</u>

City of Evanston
Fire Pension Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Taxes	\$ 6,119,393	\$ 6,246,212	\$ 6,061,575	\$ 8,892
Personal Property Repl Tax	282,000	282,000	280,000	-
Interest on Investment	600,000	753,329	800,000	-
Participant Contributions	900,000	848,912	922,500	98,673
Unrealized Gain	-	-	-	-
Miscellaneous	-	184	-	353
Total Revenue	<u>7,901,393</u>	<u>8,130,637</u>	<u>8,064,075</u>	<u>107,918</u>
Administrative Expenses	154,000	289,018	154,000	3,640
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,700,000	4,771,894	4,841,000	406,532
Widows' Pensions	1,070,000	1,068,600	1,090,000	84,355
Disability Pensions	1,060,000	1,261,223	1,350,000	111,714
QUILDRO	75,000	79,831	75,000	7,534
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>7,109,000</u>	<u>7,470,566</u>	<u>7,560,000</u>	<u>613,775</u>
Net Surplus (Deficit)	<u>\$ 792,393</u>	<u>\$ 660,071</u>	<u>\$ 504,075</u>	<u>\$ (505,857)</u>
Beg Net Assets held in Trust	54,893,621	54,893,621	55,553,692	55,553,692
End Net Assets held in Trust	<u>55,686,014</u>	<u>\$ 55,553,692</u>	<u>\$ 56,057,767</u>	<u>\$ 55,047,835</u>

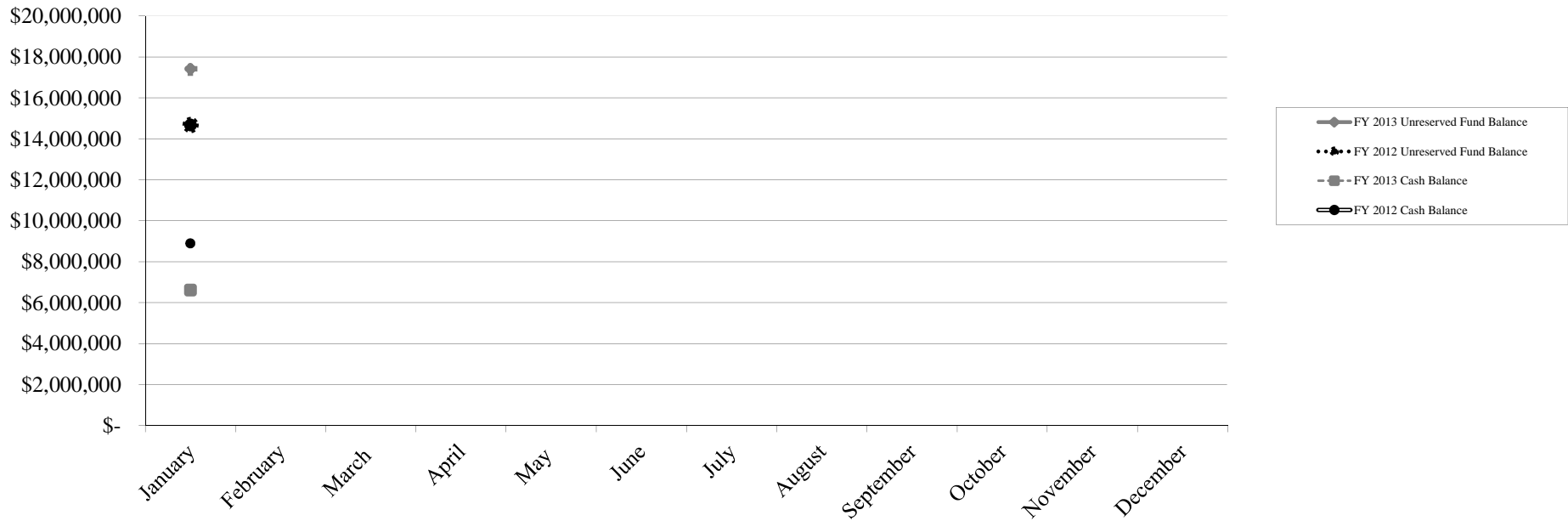
City of Evanston
Police Pension Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Taxes	\$ 8,196,751	\$ 8,359,742	\$ 8,069,325	\$ 13,309
Personal Property Repl Tax	325,000	325,000	325,000	-
Interest Income	1,600,000	2,343,610	2,625,000	-
Participant Contributions	1,385,000	1,599,434	1,383,750	199,687
Miscellaneous	-	125	-	-
Unrealized Gain / (Loss)	-	-	-	48
Total Revenue	<u>11,506,751</u>	<u>12,627,911</u>	<u>12,403,075</u>	<u>213,044</u>
Administrative Expenses	186,000	270,571	250,000	775
Retiree Pensions	7,250,000	7,299,098	7,500,769	639,816
Widow Pensions	818,000	868,955	868,000	71,668
Disability Pensions	625,000	652,875	700,000	58,413
Separation Refunds	-	116,538	150,000	-
QUILDRO	12,000	17,886	18,000	1,757
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>8,891,000</u>	<u>9,225,923</u>	<u>9,486,769</u>	<u>772,429</u>
Net Surplus (Deficit)	<u>\$ 2,615,751</u>	<u>\$ 3,401,988</u>	<u>\$ 2,916,306</u>	<u>\$ (559,385)</u>
Beg Net Assets held in Trust	72,596,264	72,596,264	75,998,252	75,998,252
End Net Assets held in Trust	<u>\$ 75,212,015</u>	<u>\$ 75,998,252</u>	<u>\$ 78,914,558</u>	<u>\$ 75,438,867</u>

City of Evanston
Library Fund
As of January 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Revenue By Source				
Allocation - Property Taxes	4,253,214	4,087,402	\$ 4,253,214	\$ -
Library Fines & Fees	\$ 150,000	\$ 148,074	185,000	18,396
Library Material Replacement	12,500	12,495	12,500	1,609
Copy Machine Charges	20,000	20,131	20,000	2,255
Meeting Room Fees	10,000	8,986	10,000	1,980
Non-resident Cards	2,460	989	1,690	-
North Branch Rental Income	47,325	58,606	59,660	3,833
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	-	2,357
Book Sales	-	-	60,000	1,795
Fund for Excellence	-	-	245,000	27,256
Transfer from Endowment	-	-	131,250	-
Total Revenues	4,649,599	5,010,204	5,104,814	59,481
Expenditures				
Youth Services	800,390	836,256	891,720	61,987
Adult Services	1,579,231	1,558,086	1,535,224	84,724
Circulation	589,769	618,770	612,892	49,891
Neighborhood Services	203,336	195,587	360,757	16,902
Technical Services	473,306	484,877	503,433	23,892
Maintenance	491,375	476,783	507,517	21,785
Administration	512,192	510,186	669,377	43,584
Total Expenditures	4,649,599	4,680,545	5,080,920	302,765
Net Surplus (Deficit)	-	329,659	23,894	\$ (243,284)
Beginning Fund Balance		-		329,659
Ending Fund Balance		<u>329,659</u>		<u>86,375</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											
FY 2012 Unreserved Fund Balance	\$ 14,685,117											
FY 2013 Cash Balance	\$ 6,624,063											
FY 2012 Cash Balance	\$ 8,894,526											