



# Memorandum

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

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

Subject: July 2012 Monthly Financial Report

Date: August 31, 2012

Please find attached the unaudited financial statements as of July 31, 2012. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

<u>Fund Name</u>	<u>Fund #</u>	YTD		YTD	7/31/2012	7/31/2012
		<u>Revenue</u>	<u>Expenses</u>	<u>Net</u>	<u>Unreserved Fund Balance</u>	<u>Cash Balance*</u>
General	100	\$ 50,434,557	\$ 46,085,902	\$ 4,348,655	\$ 22,741,824	\$ 12,686,783
Library	185	3,845,356	2,547,910	1,297,446	1,297,446	1,298,111
HPRP	190	83,648	83,648	-	-	-
Neighborhood Stabilization	195	5,038,903	4,964,243	74,660	74,660	74,662
Motor Fuel	200	1,055,435	1,285,618	(230,183)	970,061	810,061
Emergency 911	205	536,694	637,213	(100,519)	1,210,241	1,070,239
SSA#4	210	244,398	199,000	45,398	(15,633)	(44,511)
CDBG	215	1,315,850	845,813	470,037	892,836	110,422
CDBG Loan	220	191,359	125,835	65,524	2,067,604	91,443
Economic Development	225	1,062,217	930,759	131,458	2,319,067	2,100,966
Neighborhood Improvement	235	-	-	-	109,915	109,915
Home	240	392,539	295,850	96,689	2,817,307	(1,264)
Affordable Housing	250	25,119	74,435	(49,316)	2,209,201	530,270
Washington National TIF	300	3,323,093	3,011,400	311,693	8,506,041	7,924,651
SSA#5	305	320,404	423,231	(102,827)	345,342	291,687
SW II TIF (Howard Hartrey)	310	785,243	1,137,401	(352,158)	4,648,715	4,648,714
Southwest TIF	315	303,240	16,870	286,370	172,287	164,488
Debt Service	320	13,459,728	3,560,683	9,899,045	12,528,065	10,966,887
Howard Ridge TIF	330	463,166	327,701	135,465	1,236,218	1,226,728
West Evanston TIF	335	263,002	299,987	(36,985)	1,458,608	1,383,900
Capital Improvement	415	4,531,369	1,187,265	3,344,104	9,090,764	9,395,234
Special Assessment	420	188,576	187,743	833	2,945,722	2,945,723
Parking	505	6,532,478	5,026,865	1,505,613	16,702,054	16,219,208
Water	510-513	13,293,938	10,116,562	3,177,376	11,424,364	11,599,479
Sewer	515	12,418,922	7,536,555	4,882,367	8,395,638	6,281,226
Solid Waste	520	2,686,604	2,485,498	201,106	(1,370,605)	(1,677,448)
Fleet	600	1,879,366	3,023,511	(1,144,145)	495,466	(23,968)
Equipment Replacement	601	2,153,773	917,254	1,236,519	1,236,519	1,236,519
Insurance	605	9,264,697	9,679,811	(415,114)	(6,539,886)	917,986
Total**		\$ 136,093,674	\$ 107,014,563	\$ 29,079,111	\$ 107,969,841	\$ 92,338,111

\*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. The City manages these funds as a trustee and are not available for use by the City.

Beginning in 2012 the General Fund balance calculation includes both the undesignated and designated (IMRF and Compensated absence reserve of \$5.4 million) fund balances.

The budget target through July 31, 2012 was 58.3% of the Fiscal Year 2012 budgeted amount. General Fund Revenues were approximately \$50.4M or 61% of the budgeted amount. General Fund Expenditures were \$46.1M or 55.7% of the budgeted amount. The net surplus for the General Fund through July 31, 2012 was approximately \$4.3M. Barring external circumstances such as reductions in federal or state funds, or a withholding of property taxes by the County, the overall FY 2012 General Fund budget appears stable.

Included above are the ending balances as of July 31, 2012 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.

Through July 31, 2012, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$15,633 and a negative cash balance of \$44,511. Staff expects the second installment of the 2011 property tax levy (which will be collected in the fall of FY 2012) will offset the negative fund and cash balances in the fund.

Through July 31, 2012, there is a negative cash balance of \$1,264 in the Home Fund. This negative balance is the result of an outstanding receivable due to the City from the Federal Government. The City collected the outstanding receivable totaling \$4,700 in August.

Through July 31, 2012, there is a negative cash balance of \$23,968 in the Fleet Fund.

Through July 31, 2012, the Solid Waste Fund is showing a negative fund balance of \$1,370,605 and a negative cash balance of \$1,677,448.

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 July 31, 2012 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 July 31, 2012  
 (Target is 58.3% of FY 2012 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	\$ 12,296,386	\$ 9,469,271	77.0%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,206,475	8,072,062	53.1%	-	-		-	-		-	-		-	-		
State Income Tax	5,853,839	4,212,908	72.0%	-	-		-	-		-	-		-	-		
Utility Tax	8,672,006	4,958,903	57.2%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	1,725,000	1,169,162	67.8%	-	-		-	-		-	-		-	-		
Liquor Tax	2,070,063	1,282,733	62.0%	-	-		-	-		-	-		-	-		
Other Taxes	5,860,547	2,844,465	48.5%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	8,652,861	5,657,378	65.4%	-	-		-	-		-	-		-	-		
Charges for Services	7,853,023	5,222,679	66.5%	6,171,637	3,846,054	62.3%	12,905,000	8,298,259	64.3%	12,908,000	8,397,899	65.1%	3,624,033	1,913,363	52.8%	
Intergovernmental Revenues	669,897	372,127	55.5%	-	-		262,500	262,500	100.0%	-	-		140,000	46,393	33.1%	
Interfund Transfers	7,890,068	4,478,574	56.8%	3,876,726	2,686,424	69.3%	-	-		-	-		1,245,967	726,848	58.3%	
Other Non-Tax Revenue	5,950,622	2,694,295	45.3%	2,034,004	-	0.0%	5,600,557	4,733,179	84.5%	9,092,236	4,021,023	44.2%	-	-		
<b>Total Revenues</b>	<b>\$ 82,700,787</b>	<b>\$ 50,434,557</b>	<b>61.0%</b>	<b>\$ 12,082,367</b>	<b>\$ 6,532,478</b>	<b>54.1%</b>	<b>\$ 18,768,057</b>	<b>\$ 13,293,938</b>	<b>70.8%</b>	<b>\$ 22,000,236</b>	<b>\$ 12,418,922</b>	<b>56.4%</b>	<b>\$ 5,010,000</b>	<b>\$ 2,686,604</b>	<b>53.6%</b>	
<b>Expenditures</b>																
Legislative	\$ 616,033	\$ 341,539	55.4%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,856,258	820,757	44.2%	-	-		-	-		-	-		-	-		
Law Department	999,107	538,477	53.9%	-	-		-	-		-	-		-	-		
Administrative Services Department	8,643,197	4,617,145	53.4%	-	-		-	-		-	-		-	-		
Community and Econ. Development	3,148,339	1,713,464	54.4%	-	-		-	-		-	-		-	-		
Police Department	24,752,938	14,436,110	58.3%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	13,314,621	7,659,393	57.5%	-	-		-	-		-	-		-	-		
Health Department	2,413,969	1,395,228	57.8%	-	-		-	-		-	-		-	-		
Public Works- Operating	9,559,460	5,049,605	52.8%	11,731,140	3,486,422	29.7%	12,664,258	7,290,411	57.6%	16,690,143	7,144,340	42.8%	5,187,861	2,485,498	47.9%	
Public Works- Capital Outlay	-	-	0.0%	3,520,000	1,540,443	43.8%	7,999,500	2,826,151	35.3%	4,771,000	392,215	8.2%	-	-		
Parks, Recreation & Comm. Service:	17,392,621	9,514,184	54.7%	-	-		-	-		-	-		-	-		
<b>Total Expenditures</b>	<b>\$ 82,696,543</b>	<b>\$ 46,085,902</b>	<b>55.7%</b>	<b>\$ 15,251,140</b>	<b>\$ 5,026,865</b>	<b>33.0%</b>	<b>\$ 20,663,758</b>	<b>\$ 10,116,562</b>	<b>49.0%</b>	<b>\$ 21,461,143</b>	<b>\$ 7,536,555</b>	<b>35.1%</b>	<b>\$ 5,187,861</b>	<b>\$ 2,485,498</b>	<b>47.9%</b>	

**City of Evanston  
General Fund  
As of July 31, 2012**

	FY 2011 Budget Adopted	FY 2011 Audited Actual	FY 2012 Budget Amended	FY 2012 YTD Actual
Tax - Property	\$ 16,516,200	\$ 16,235,517	\$ 12,296,386	\$ 9,469,271
Tax - State Use	677,877	921,494	1,091,215	594,184
Tax - Sales Tax - Basic	7,300,000	7,671,007	9,209,455	4,950,517
Tax - Sales Tax - Home Rule	4,552,968	4,902,429	5,997,020	3,121,545
Tax - Auto Rental	29,155	34,004	36,445	20,541
Tax - Athletic Contest	550,000	718,538	700,000	-
Tax - State Income	4,635,565	4,924,177	5,853,839	4,212,908
Tax - Fire Insurance	90,000	-	-	-
Tax - Electric Utility	2,196,333	2,358,266	3,069,806	1,672,180
Tax - Natural Gas Utility	1,385,130	871,281	1,583,000	667,541
Tax - Natural Gas Use - Home Rule	709,044	539,228	869,000	445,225
Tax - Cigarette	295,284	301,219	485,000	142,495
Tax - Evanston Motor Fuel	550,378	481,751	761,587	379,551
Tax - Liquor	1,623,754	1,857,121	2,070,063	1,282,733
Tax - Parking	1,800,000	1,942,347	2,160,000	1,313,177
Tax - Personal Property Replacement	441,166	438,324	626,300	394,517
Tax - Real Estate Transfer	1,500,000	1,989,587	1,725,000	1,169,162
Tax - Telecommunications	2,691,834	2,607,013	3,150,200	2,173,957
License Fees - Vehicles	1,799,820	2,056,523	2,598,341	659,795
License Fees - Other	814,720	900,475	1,045,382	485,920
Permit Fees - Building	2,500,000	1,834,961	2,500,000	2,610,351
Permit Fees - Other	1,086,400	1,142,828	1,184,788	1,234,973
Other Fees	1,092,617	847,241	1,324,350	666,339
Fines and Forfeiture Revenue	3,806,864	3,279,785	4,721,639	1,993,009
Charges for Services Revenue	6,048,402	6,184,831	7,853,023	5,222,679
Intergovernmental Revenue	802,239	795,336	669,897	372,127
Other Revenue	1,575,183	809,498	1,216,983	697,961
Interfund Transfers In (Other Funds)	6,790,549	6,557,462	7,890,068	4,478,574
Interest Income	12,000	767,335	12,000	3,325
<b>Total Revenue</b>	<b>73,873,482</b>	<b>73,969,578</b>	<b>82,700,787</b>	<b>50,434,557</b>
Legislative	523,131	516,342	616,033	341,539
City Administration	1,675,952	1,363,079	1,856,258	820,757
Law Department	828,120	821,667	999,107	538,477
Administrative Services Department	8,206,488	7,297,540	8,643,197	4,617,145
Community and Economic Development	2,824,205	2,616,811	3,148,339	1,713,464
Police Department	20,263,642	20,444,887	24,752,938	14,436,110
Fire & Life Safety Services Department	11,192,783	11,019,489	13,314,621	7,659,393
Health Department	2,135,313	1,991,209	2,413,969	1,395,228
Public Works Department	6,862,268	6,426,231	9,559,460	5,049,605
Library (Note 1)	3,708,359	3,695,279	-	-
Parks, Recreation & Community Services	15,653,221	15,436,525	17,392,621	9,514,184
Transfer to Capital Improvement Fund	-	-	1,250,000	-
Transfer to Equipment Replacement Fund	-	-	500,000	-
<b>Total Expenditures</b>	<b>73,873,482</b>	<b>71,629,059</b>	<b>84,446,543</b>	<b>46,085,902</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ 2,340,519</b>	<b>\$ (1,745,756)</b>	<b>\$ 4,348,655</b>
<b>Beginning Unrestricted Fund Balance (Note 2)</b>		<b>22,003,752</b>		<b>18,393,169</b>
Adjustment to GAAP Basis of Accounting		(5,951,102)		-
<b>Total Ending Fund Balance</b>		<b>\$ 18,393,169</b>		<b>\$ 22,741,824</b>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		18,393,169		
<b>Total Ending Fund Balance</b>		<b>18,393,169</b>		

Note 1: The Library is budgeted as a separate fund in FY 2012.

Note 2: Unrestricted fund balance includes amounts designated for compensated absences and IMRF.

City of Evanston  
Library Fund\*  
As of July 31, 2012

	FY 2011 Budget <u>Adopted</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
<b>Revenue By Source</b>				
Library Fines & Fees	\$ -	\$ -	\$ 150,000	\$ 89,226
Library Material Replacement	-	-	12,500	7,147
Copy Machine Charges	-	-	20,000	12,104
Meeting Room Fees	-	-	10,000	3,301
Non-resident Cards	-	-	2,460	743
North Branch Rental Income	-	-	47,325	33,060
State Per Capita Grant	-	-	75,900	76,385
Personal Property Repl. Tax	-	-	50,200	-
Video Rentals	-	-	28,000	22,415
Allocation - Property Taxes	-	-	<u>4,253,214</u>	<u>3,600,975</u>
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b><u>4,649,599</u></b>	<b><u>3,845,356</u></b>
<b>Expenditures</b>				
Youth Services	-	-	800,390	464,535
Adult Services	-	-	1,579,231	857,064
Circulation	-	-	589,769	345,862
North Branch	-	-	203,336	109,196
Technical Services	-	-	473,306	250,308
Maintenance	-	-	491,375	247,205
Administration	-	-	<u>512,192</u>	<u>273,740</u>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b><u>4,649,599</u></b>	<b><u>2,547,910</u></b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b><u>\$ 1,297,446</u></b>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>-</u>		<u>1,297,446</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<u><u>-</u></u>		

\*The Library is budgeted as a separate fund in FY 2012. In prior fiscal years, the Library was a department in the General Fund.

City of Evanston  
Homelessness Prevention & Rapid Re-Housing Program  
As of July 31, 2012

	FY 2011 Budget <u>Adopted</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 288,460	\$ 195,943	\$ 80,000	\$ 83,648
<b>Total Revenue</b>	<b><u>288,460</u></b>	<b><u>195,943</u></b>	<b><u>80,000</u></b>	<b><u>83,648</u></b>
HPRP Administration	27,000	18,522	-	-
Program Activities	<u>261,460</u>	<u>177,421</u>	<u>80,000</u>	<u>83,648</u>
<b>Total Expenditures</b>	<b><u>288,460</u></b>	<b><u>195,943</u></b>	<b><u>80,000</u></b>	<b><u>83,648</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>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>-</u></b>		

City of Evanston  
Neighborhood Stabilization Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 6,887,345	\$ 5,409,752	\$ 5,699,363	\$ 4,937,771
Program Income	<u>1,500,000</u>	<u>-</u>	<u>1,750,000</u>	<u>101,132</u>
<b>Total Revenue</b>	<b><u>8,387,345</u></b>	<b><u>5,409,752</u></b>	<b><u>7,449,363</u></b>	<b><u>5,038,903</u></b>
Development Activities	7,985,000	5,083,230	6,771,363	4,709,708
Administration	124,345	324,612	338,749	171,381
Transfer to Debt Service	-	1,910	3,616	2,109
Transfer to Insurance	-	-	15,635	9,120
Transfer to General Fund	<u>278,000</u>	<u>-</u>	<u>320,000</u>	<u>71,925</u>
<b>Total Expenditures</b>	<b><u>8,387,345</u></b>	<b><u>5,409,752</u></b>	<b><u>7,449,363</u></b>	<b><u>4,964,243</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 74,660</u></b>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 74,660</u>

**Audited FY 2011 Ending Fund Balance Composition**

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



City of Evanston  
Motor Fuel Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
State Allotment	\$ 1,900,000	\$ 2,195,972	\$ 1,900,000	\$ 1,054,910
Investment Earnings	2,000	615	2,000	525
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>1,902,000</u></b>	<b><u>2,196,587</u></b>	<b><u>1,902,000</u></b>	<b><u>1,055,435</u></b>
Sheridan Rd./ Isabella St. Project (JT with Wilmette)	-	-	-	-
Street Resurfacing (2009)	-	-	-	-
Street Resurfacing (2010)	-	-	-	-
Street Resurfacing (2011)	1,200,000	980,941	1,400,000	797,373
Transfer to General Fund - Staff Engineering	110,606	110,606	132,727	77,425
Transfer to General Fund - Street Maintenance	<u>586,886</u>	<u>586,886</u>	<u>704,263</u>	<u>410,820</u>
<b>Total Expenditures</b>	<b><u>1,897,492</u></b>	<b><u>1,678,433</u></b>	<b><u>2,236,990</u></b>	<b><u>1,285,618</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 4,508</u></b>	<b><u>\$ 518,154</u></b>	<b><u>\$ (334,990)</u></b>	<b><u>\$ (230,183)</u></b>
Beginning Fund Balance		682,090		1,200,244
Ending Fund Balance		<u>\$ 1,200,244</u>		<u>\$ 970,061</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		1,200,244		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>1,200,244</u></b>		

City of Evanston  
E911 Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 525,000	\$ 511,586	\$ 617,400	\$ 347,922
Wireless Surcharge Revenue	340,000	383,844	416,160	188,385
Interest Income	750	296	1,000	387
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>865,750</u></b>	<b><u>895,726</u></b>	<b><u>1,034,560</u></b>	<b><u>536,694</u></b>
Operating Expense	778,737	689,786	847,415	464,656
Transfer to General Fund	125,868	125,868	125,950	73,471
Transfer to Insurance Fund		-	95,095	55,472
Transfer to Debt Service Fund		-	10,385	6,058
Capital Replacement	<u>229,353</u>	<u>164,146</u>	<u>188,000</u>	<u>37,556</u>
<b>Total Expenditures</b>	<b><u>1,133,958</u></b>	<b><u>979,800</u></b>	<b><u>1,266,845</u></b>	<b><u>637,213</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (268,208)</u></b>	<b><u>\$ (84,074)</u></b>	<b><u>\$ (232,285)</u></b>	<b><u>\$ (100,519)</u></b>

Beginning Fund Balance	1,394,832	1,310,758
Ending Fund Balance	<u>\$ 1,310,758</u>	<u>\$ 1,210,239</u>

**Audited FY 2011 Ending Fund Balance Composition**

Restricted for Fund Activities	1,310,758
Committed	-
Assigned / Unassigned	<u>-</u>
<b>Total Ending Fund Balance</b>	<b><u>1,310,758</u></b>

City of Evanston  
Special Service Area #4 Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Revenue	\$ 378,000	\$ 214,614	\$ 398,000	\$ 244,393
Investment Income	<u>-</u>	<u>30</u>	<u>-</u>	<u>5</u>
<b>Total Revenues</b>	<b><u>378,000</u></b>	<b><u>214,644</u></b>	<b><u>398,000</u></b>	<b><u>244,398</u></b>
Professional Fees (Evmark)	<u>378,000</u>	<u>388,000</u>	<u>398,000</u>	<u>199,000</u>
<b>Total Expenditures</b>	<b><u>378,000</u></b>	<b><u>388,000</u></b>	<b><u>398,000</u></b>	<b><u>199,000</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ (173,356)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 45,398</u></b>
Beginning Fund Balance		112,325		(61,031)
Ending Fund Balance		<u>\$ (61,031)</u>		<u>\$ (15,633)</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>(61,031)</u>		
<b>Total Ending Fund Balance</b>		<b><u>(61,031)</u></b>		

City of Evanston  
CDBG Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 2,095,180	\$ 1,754,755	\$ 1,490,500	\$ 1,244,457
Funds Reallocated from Prior Years	25,000		65,693	-
Program Income	20,000	-	140,000	71,393
Miscellaneous	<u>-</u>	<u>5,302</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>2,140,180</u></b>	<b><u>1,760,057</u></b>	<b><u>1,696,193</u></b>	<b><u>1,315,850</u></b>
CDBG Administration/Planning	308,367	337,872	232,382	100,596
Development Activities	1,016,894	1,418,095	432,000	294,781
Capital Projects	-	-	255,000	-
Transfers to Debt Service	-	4,090	-	-
Transfers to General Fund	<u>772,000</u>	<u>-</u>	<u>776,811</u>	<u>450,436</u>
<b>Total Expenditures</b>	<b><u>2,097,261</u></b>	<b><u>1,760,057</u></b>	<b><u>1,696,193</u></b>	<b><u>845,813</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 42,919</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 470,037</u></b>
Beginning Fund Balance		422,799		422,799
Ending Fund Balance		<u>\$ 422,799</u>		<u>\$ 892,836</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		422,799		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>422,799</u></b>		

City of Evanston  
CDBG Loan Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 4,800	\$ -	\$ 120,889
Program Income	9,000	-	9,000	70,342
Interest Income	<u>-</u>	<u>1,018</u>	<u>-</u>	<u>128</u>
<b>Total Revenues</b>	<b><u>9,000</u></b>	<b><u>5,818</u></b>	<b><u>9,000</u></b>	<b><u>191,359</u></b>

Program Expenses	20,000	8,460	20,000	125,835
Transfer to CDBG	-	-	-	-
Development Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>20,000</u></b>	<b><u>8,460</u></b>	<b><u>20,000</u></b>	<b><u>125,835</u></b>

<b>Net Surplus (Deficit)</b>	<b><u>\$ (11,000)</u></b>	<b><u>\$ (2,642)</u></b>	<b><u>\$ (11,000)</u></b>	<b><u>\$ 65,524</u></b>
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Beginning Fund Balance	2,004,722	2,002,080
Ending Fund Balance	<u>\$ 2,002,080</u>	<u>\$ 2,067,604</u>

**Audited FY 2011 Ending Fund Balance Composition**

Restricted for Fund Activities	2,002,080
Committed	-
Assigned / Unassigned	<u>-</u>
<b>Total Ending Fund Balance</b>	<b><u>2,002,080</u></b>

City of Evanston  
Economic Development Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Hotel Tax	\$ 1,350,000	\$ 1,440,739	\$ 1,600,000	\$ 918,666
Amusement Tax	300,000	241,767	300,000	143,316
Howard-Ridge Loan Repayment	-	-	48,500	-
Investment Income	<u>8,000</u>	<u>179</u>	<u>8,000</u>	<u>235</u>
<b>Total Revenues</b>	<b><u>1,658,000</u></b>	<b><u>1,682,685</u></b>	<b><u>1,956,500</u></b>	<b><u>1,062,217</u></b>
Economic Development Activities	1,640,247	1,541,021	1,802,825	591,948
Capital Projects	-	-	160,000	23,348
Tax Rebate Agreement	-	-	-	-
Transfer to Debt Service	-	-	12,752	7,439
Transfer to Insurance	-	-	75,334	43,945
Transfers to General Fund	<u>377,256</u>	<u>377,256</u>	<u>452,707</u>	<u>264,079</u>
<b>Total Expenditures</b>	<b><u>2,017,503</u></b>	<b><u>1,918,277</u></b>	<b><u>2,503,618</u></b>	<b><u>930,759</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (359,503)</u></b>	<b><u>\$ (235,592)</u></b>	<b><u>\$ (547,118)</u></b>	<b><u>\$ 131,458</u></b>
Beginning Fund Balance		2,423,201		2,187,609
Ending Fund Balance		<u>\$ 2,187,609</u>		<u>\$ 2,319,067</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		-		
Committed		805,575		
Assigned / Unassigned		<u>1,382,034</u>		
<b>Total Ending Fund Balance</b>		<b><u>2,187,609</u></b>		

City of Evanston  
 Neighborhood Improvement Fund  
 As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Taxes	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Transfers From Other Funds	-	-	-	-
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	-	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>50,000</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>\$ (30,000)</u></b>	<b><u>\$ -</u></b>
Beginning Fund Balance		89,915		109,915
Ending Fund Balance		<u>\$ 109,915</u>		<u>\$ 109,915</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		109,915		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>109,915</u></b>		

City of Evanston  
Home Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 560,000	\$ 175,068	\$ 500,000	\$ 376,565
Interest Income	-	6,030	-	-
Program Income	<u>10,000</u>	-	<u>10,000</u>	<u>15,974</u>
<b>Total Revenues</b>	<b><u>570,000</u></b>	<b><u>181,098</u></b>	<b><u>510,000</u></b>	<b><u>392,539</u></b>
Home Administration/Planning	56,000	-	-	-
CHDO Operating	28,000	-	-	-
Development Activities	429,600	97,011	604,000	267,395
Transfers to General Fund	<u>56,400</u>	-	<u>59,958</u>	<u>28,455</u>
<b>Total Expenditures</b>	<b><u>570,000</u></b>	<b><u>97,011</u></b>	<b><u>663,958</u></b>	<b><u>295,850</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 84,087</u></b>	<b><u>\$ (153,958)</u></b>	<b><u>\$ 96,689</u></b>
Beginning Fund Balance		2,636,531		2,720,618
Ending Fund Balance		<u>\$ 2,720,618</u>		<u>\$ 2,817,307</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		2,720,618		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>2,720,618</u></b>		



City of Evanston  
Affordable Housing Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Demolition Taxes	8,330	20,000	-	20,000
Developer Contributions	-	2,000	125,000	-
Rehab Repayments	20,000	-	-	4,861
Interest Income	1,000	245	125	258
Miscellaneous	\$ -	\$ 11,357	\$ -	\$ -
<b>Total Revenues</b>	<b><u>29,330</u></b>	<b><u>33,602</u></b>	<b><u>125,125</u></b>	<b><u>25,119</u></b>

Housing - Land	41,650	-	-	43,191
Housing - Buildings	-	-	-	-
Down Payment Assistance	166,600	47,152	166,600	-
Transfers to General Fund	19,992	19,992	23,990	13,994
Miscellaneous	39,984	7,094	40,000	17,250
<b>Total Expenditures</b>	<b><u>268,226</u></b>	<b><u>74,238</u></b>	<b><u>230,590</u></b>	<b><u>74,435</u></b>

<b>Net Surplus (Deficit)</b>	<b><u>\$ (238,896)</u></b>	<b><u>\$ (40,636)</u></b>	<b><u>\$ (105,465)</u></b>	<b><u>\$ (49,316)</u></b>
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Beginning Fund Balance	2,299,153	2,258,517
Ending Fund Balance	<u>\$ 2,258,517</u>	<u>\$ 2,209,201</u>

**Audited FY 2011 Ending Fund Balance Composition**

Restricted for Fund Activities	2,258,517
Committed	-
Assigned / Unassigned	-
<b>Total Ending Fund Balance</b>	<b><u>2,258,517</u></b>

City of Evanston  
Washington National TIF Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,800,000	\$ 3,326,012	\$ 5,073,000	\$ 3,313,462
Interest Income	<u>25,000</u>	<u>6,708</u>	<u>25,000</u>	<u>9,631</u>
<b>Total Revenue</b>	<b><u>4,825,000</u></b>	<b><u>3,332,720</u></b>	<b><u>5,098,000</u></b>	<b><u>3,323,093</u></b>
Series 1997 Principal (refunded by 1999 & 2008D)	325,000	325,000	405,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	128,200	118,200	100,650	50,325
Contributions to Other Agencies	-	-	800,000	-
Economic Development Projects			500,000	50,656
Capital Improvements	773,715	-	2,536,000	459,412
Contractual Services	125,000	113,212	35,000	-
Transfer to Parking Fund (Sherman)	3,419,636	3,419,636	3,876,726	2,261,424
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>189,583</u>
<b>Total Expenditures</b>	<b><u>5,096,551</u></b>	<b><u>4,301,048</u></b>	<b><u>8,578,376</u></b>	<b><u>3,011,400</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (271,551)</u></b>	<b><u>\$ (968,328)</u></b>	<b><u>\$ (3,480,376)</u></b>	<b><u>\$ 311,693</u></b>
Beginning Fund Balance		9,162,676		8,194,348
Ending Fund Balance		<u>\$ 8,194,348</u>		<u>\$ 8,506,041</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		8,194,348		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>8,194,348</u></b>		

City of Evanston  
Special Service Area #5  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 428,756	\$ 263,566	\$ 428,756	\$ 320,397
Interest Income	<u>100</u>	<u>34</u>	<u>-</u>	<u>7</u>
<b>Total Revenue</b>	<b><u>428,856</u></b>	<b><u>263,600</u></b>	<b><u>428,756</u></b>	<b><u>320,404</u></b>
Series 2002C Bonds Principal	340,000	-	325,000	325,000
Series 2002C Bonds Interest	88,756	53,853	98,232	98,231
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>428,756</u></b>	<b><u>53,853</u></b>	<b><u>423,232</u></b>	<b><u>423,231</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 100</u></b>	<b><u>\$ 209,747</u></b>	<b><u>\$ 5,524</u></b>	<b><u>\$ (102,827)</u></b>
Beginning Fund Balance		238,422		448,169
Ending Fund Balance		<u>\$ 448,169</u>		<u>\$ 345,342</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		448,169		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>448,169</u></b>		

City of Evanston  
 SW II TIF (Howard Hartrey)  
 As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,300,000	\$ 641,140	\$ 1,073,000	\$ 778,093
Interest Income	<u>5,000</u>	<u>1,826</u>	<u>5,000</u>	<u>7,150</u>
<b>Total Revenue</b>	<b><u>1,305,000</u></b>	<b><u>642,966</u></b>	<b><u>1,078,000</u></b>	<b><u>785,243</u></b>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	570,000	570,000	605,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	141,804	141,058	109,603	54,801
Surplus Distribution to General Fund	-	-	1,300,000	1,000,000
Capital Projects	-	-	1,500,000	-
Other Expenses	460,000	1,200	-	-
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>141,600</u>	<u>82,600</u>
<b>Total Expenditures</b>	<b><u>1,313,404</u></b>	<b><u>853,858</u></b>	<b><u>3,656,203</u></b>	<b><u>1,137,401</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (8,404)</u></b>	<b><u>\$ (210,892)</u></b>	<b><u>\$ (2,578,203)</u></b>	<b><u>\$ (352,158)</u></b>
Beginning Fund Balance		5,211,765		5,000,873
Ending Fund Balance		<u>\$ 5,000,873</u>		<u>\$ 4,648,715</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		5,000,873		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>5,000,873</u></b>		

City of Evanston  
Southwest TIF  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 656,000	\$ 212,489	\$ 470,000	\$ 303,235
Interest Income	<u>500</u>	<u>31</u>	<u>500</u>	<u>5</u>
<b>Total Revenue</b>	<b><u>656,500</u></b>	<b><u>212,520</u></b>	<b><u>470,500</u></b>	<b><u>303,240</u></b>
Economic Development Activities	700,000	700,000	-	-
Capital Improvement Projects	-	-	580,000	-
Operating Transfer to General Fund	<u>24,100</u>	<u>24,100</u>	<u>28,920</u>	<u>16,870</u>
<b>Total Expenditures</b>	<b><u>724,100</u></b>	<b><u>724,100</u></b>	<b><u>608,920</u></b>	<b><u>16,870</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (67,600)</u></b>	<b><u>\$ (511,580)</u></b>	<b><u>\$ (138,420)</u></b>	<b><u>\$ 286,370</u></b>
Beginning Fund Balance		397,497		(114,083)
Ending Fund Balance		<u>\$ (114,083)</u>		<u>\$ 172,287</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>(114,083)</u>		
<b>Total Ending Fund Balance</b>		<b><u>(114,083)</u></b>		

City of Evanston  
Debt Service Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax- Current	\$ 10,806,574	\$ 9,115,344	\$ 11,863,898	\$ 9,240,055
Bond Proceeds/Premium/ Discounts	-	152,637	-	3,572,986
Transfer from Other Funds - IMRF	871,528	727,560	755,846	440,910
Miscellaneous Revenue	-	-	-	18,431
Interest Income	1,000	1,637	1,500	2,044
Transfer from Special Assessment Fund	317,660	317,660	317,660	185,302
<b>Total Revenue</b>	<b>11,996,762</b>	<b>10,314,838</b>	<b>12,938,904</b>	<b>13,459,728</b>

Series 2002 C- Principal	-	-	660,000	675,000
Series 2002 C- Interest	117,400	63,547	96,044	111,569
Series 2003 B- Principal	-	2,780,000	-	-
Series 2003 B- Interest	46,623	59,832	-	-
Series 2004- Principal	735,000	815,000	760,000	-
Series 2004- Interest	533,250	558,450	506,250	262,925
Series 2004 B- Principal	1,210,000	1,535,000	1,630,000	-
Series 2004 B- Interest	145,494	253,200	195,640	97,819
Series 2005- Principal	525,000	545,000	730,000	-
Series 2005- Interest	721,500	740,800	700,500	359,500
Series 2006- Principal	75,000	125,000	80,000	-
Series 2006- Interest	454,620	467,220	451,582	231,079
Series 2006 B Bonds- Principal	302,063	-	35,000	604,126
Series 2006 B Bonds- Interest	-	302,063	604,126	-
Series 2007 - Principal	1,115,000	1,150,000	1,150,000	-
Series 2007 - Interest	626,520	663,239	598,958	317,138
Series 2008A - Principal	195,000	195,000	195,000	-
Series 2008A - Interest	138,162	138,163	132,313	66,156
Series 2008C - Principal	343,800	361,800	351,440	-
Series 2008C - Interest	398,044	418,884	387,730	204,015
Series 2008D - Principal	520,000	520,000	425,000	-
Series 2008D - Interest	47,874	47,874	93,554	46,777
Series 2010 A - Principal DSF	240,000	240,000	300,000	-
Series 2010 A - Interest DSF	190,138	190,138	185,337	92,669
Series 2010 B - Principal DSF	695,000	580,534	613,946	-
Series 2010 B - Interest DSF	176,528	147,453	141,648	70,824
Series 2011 A - Principal DSF	-	-	1,081,678	-
Series 2011 A - Interest DSF	-	-	630,961	394,350
Series 2004- Principal SAF	80,000	-	85,000	-
Series 2004- Interest SAF	25,200	-	19,600	-
Series 2005- Principal SAF	20,000	-	20,000	-
Series 2005- Interest SAF	19,300	-	18,500	-
Series 2006- Principal SAF	50,000	-	50,000	-
Series 2006- Interest SAF	12,600	-	10,576	-
Series 2007 - Principal SAF	35,000	-	35,000	-
Series 2007 - Interest SAF	36,720	-	35,320	-
Series 2008C - Principal SAF	18,000	-	18,400	-
Series 2008C - Interest SAF	20,840	-	20,300	-
General Management and Support	5,000	17,529	5,000	-
Bond Issuance Costs	75,000	-	60,000	23,686
Net of Transfers	-	-	-	-
Fiscal Agent Fees	8,000	79,156	8,000	3,050
<b>Total Expenditures</b>	<b>9,957,676</b>	<b>12,994,882</b>	<b>13,122,403</b>	<b>3,560,683</b>

**Net Surplus (Deficit) \$ 2,039,086 \$ (2,680,044) \$ (183,499) \$ 9,899,045**

Beginning Fund Balance 5,309,064 2,629,020  
Ending Fund Balance \$ 2,629,020 \$ 12,528,065

**Audited FY 2011 Ending Fund Balance Composition**

Restricted for Fund Activities	2,629,020
Committed	-
Assigned / Unassigned	-
<b>Total Ending Fund Balance</b>	<b>2,629,020</b>

City of Evanston  
Howard Ridge TIF  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 689,000	\$ 479,036	\$ 862,000	\$ 463,082
Interest Income	400	100	400	84
Miscellaneous	<u>-</u>	<u>17,618</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>689,400</u></b>	<b><u>496,754</u></b>	<b><u>862,400</u></b>	<b><u>463,166</u></b>
General Management Support	-	-	-	-
Economic Dev. Projects		27,551	300,000	241,109
Capital Improvements		-	900,000	16,359
Developer Agreement Payments		-	668,836	-
Repayments to Econ. Dev. Fund		-	48,500	-
Transfers to General Fund	<u>120,400</u>	<u>120,400</u>	<u>120,400</u>	<u>70,233</u>
<b>Total Expenditures</b>	<b><u>120,400</u></b>	<b><u>147,951</u></b>	<b><u>2,037,736</u></b>	<b><u>327,701</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 569,000</u></b>	<b><u>\$ 348,803</u></b>	<b><u>\$ (1,175,336)</u></b>	<b><u>\$ 135,465</u></b>
Beginning Fund Balance		751,950		1,100,753
Ending Fund Balance		<u>\$ 1,100,753</u>		<u>\$ 1,236,218</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		1,100,753		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>1,100,753</u></b>		

City of Evanston  
West Evanston TIF  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 580,000	\$ 352,740	\$ 605,000	\$ 262,638
Bond Proceeds	-	-	2,270,000	-
Interest Income	<u>1,000</u>	<u>2,285</u>	<u>1,000</u>	<u>364</u>
<b>Total Revenue</b>	<b><u>581,000</u></b>	<b><u>355,025</u></b>	<b><u>2,876,000</u></b>	<b><u>263,002</u></b>
General Management Support	-	-	-	-
Economic Development Projects	-	-	1,200,000	264,987
Other Charges	-	-	490,000	-
Transfers to General Fund	50,000	50,000	60,000	35,000
Capital Projects	<u>490,000</u>	<u>63,875</u>	<u>2,270,000</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>540,000</u></b>	<b><u>113,875</u></b>	<b><u>4,020,000</u></b>	<b><u>299,987</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 41,000</u></b>	<b><u>\$ 241,150</u></b>	<b><u>\$ (1,144,000)</u></b>	<b><u>\$ (36,985)</u></b>
Beginning Fund Balance		1,254,443		1,495,593
Ending Fund Balance		<u>\$ 1,495,593</u>		<u>\$ 1,458,608</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		1,495,593		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>1,495,593</u></b>		



City of Evanston  
Capital Improvement Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Bond Proceeds	\$ 5,078,500	\$ 5,177,539	\$ 3,900,000	\$ 4,349,650
Grants	4,231,473	216,225	3,168,000	173,109
Private Contributions	575,000	-	1,301,200	-
General Fund Allocation	-	-	1,250,000	-
Miscellaneous	149,000	547,000	-	-
Interest Income	-	17,546	-	8,610
<b>Total Revenue</b>	<b><u>10,033,973</u></b>	<b><u>5,958,310</u></b>	<b><u>9,619,200</u></b>	<b><u>4,531,369</u></b>
Administration	95,680	723,428	-	7,355
Capital Outlay (includes prior year rollovers)	13,014,138	5,091,436	14,175,358	902,827
Interfund Transfers Out	300,000	302,130	475,000	277,083
<b>Total Expenditures</b>	<b><u>13,409,818</u></b>	<b><u>6,116,994</u></b>	<b><u>14,650,358</u></b>	<b><u>1,187,265</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,375,845)</u></b>	<b><u>\$ (158,684)</u></b>	<b><u>\$ (5,031,158)</u></b>	<b><u>\$ 3,344,104</u></b>
Beginning Fund Balance		5,905,344		5,746,660
Ending Fund Balance		<u>\$ 5,746,660</u>		<u>\$ 9,090,764</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		-		
Committed / Assigned		5,746,660		
Unassigned		-		
<b>Total Ending Fund Balance</b>		<b><u>5,746,660</u></b>		

City of Evanston  
Special Assessment Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Special Assessments Collected	\$ 550,000	\$ 235,028	\$ 300,000	\$ 185,188
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>7,687</u>	<u>10,000</u>	<u>3,388</u>
<b>Total Revenue</b>	<b><u>575,000</u></b>	<b><u>242,715</u></b>	<b><u>310,000</u></b>	<b><u>188,576</u></b>
Transfer to Debt Service Fund	317,659	317,659	317,660	185,302
Capital Outlay	<u>1,575,000</u>	<u>740,122</u>	<u>1,155,000</u>	<u>2,441</u>
<b>Total Expenditures</b>	<b><u>1,892,659</u></b>	<b><u>1,057,781</u></b>	<b><u>1,472,660</u></b>	<b><u>187,743</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,317,659)</u></b>	<b><u>\$ (815,066)</u></b>	<b><u>\$ (1,162,660)</u></b>	<b><u>\$ 833</u></b>
Beginning Fund Balance		3,759,955		2,944,889
Ending Fund Balance		<u>\$ 2,944,889</u>		<u>\$ 2,945,722</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>2,944,889</u>		
<b>Total Ending Fund Balance</b>		<b><u>2,944,889</u></b>		

City of Evanston  
Parking Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 2,349,060	\$ 2,317,592	\$ 2,870,000	\$ 1,858,974
Church Street Garage Operations	583,333	539,895	767,092	338,822
Maple Avenue Garage Operations	1,138,711	898,492	1,151,800	756,320
Sherman Avenue Garage Operations	1,331,134	1,162,225	1,356,275	881,723
Washington National TIF Interfund Transfers-In	2,820,455	3,419,636	3,876,726	2,686,424
Interest Income	34,900	7,432	15,070	8,215
Miscellaneous Revenue	-	128,966	11,400	2,000
Reserve for Future Repairs (Contra Depreciation)	<u>2,044,000</u>	<u>-</u>	<u>2,034,004</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>10,301,593</u></b>	<b><u>8,474,238</u></b>	<b><u>12,082,367</u></b>	<b><u>6,532,478</u></b>
7005 - Parking System Administration	743,677	811,324	655,747	567,970
7015 - Parking Lots and Meters	799,498	701,477	1,584,510	396,101
7025 - Church Street Self Park	674,084	360,574	608,255	230,360
7030 - Church Street Debt Payments	133,030	169,336	173,126	24,063
7035 - Church / Chicago Garage Debt Payments	-	(124,573)	-	-
7036 - Sherman Avenue Garage	5,324,706	2,617,785	5,772,432	1,064,970
7037 - Maple Avenue Garage	1,680,189	1,446,950	1,736,960	500,409
Transfer to Insurance Fund	-	-	503,877	293,928
Transfer to General Fund	-	-	644,242	375,808
Transfer to Fleet	-	-	21,991	12,829
Transfer to Equipment Replacement	-	-	30,000	17,500
7039 - Parking Debt	-	3,000	-	2,484
7050- Interfund Transfers Out	803,242	803,241	-	-
Capital Outlay	-	-	120,000	-
Capital Improvements	<u>3,242,598</u>	<u>-</u>	<u>3,400,000</u>	<u>1,540,443</u>
<b>Total Expenditures</b>	<b><u>13,401,024</u></b>	<b><u>6,789,114</u></b>	<b><u>15,251,140</u></b>	<b><u>5,026,865</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,099,431)</u></b>	<b><u>\$ 1,685,124</u></b>	<b><u>\$ (3,168,773)</u></b>	<b><u>\$ 1,505,613</u></b>
<b>Further Operating Expense Breakdown:</b>				
7015 Parking Meter Activities	762,846	701,477	1,547,858	396,101
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>701,477</u></b>	<b><u>1,584,510</u></b>	<b><u>396,101</u></b>
7025- Church Garage Activities	494,156	360,574	428,327	230,360
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>360,574</u></b>	<b><u>608,255</u></b>	<b><u>230,360</u></b>
7036 Sherman Garage Activities	1,199,756	(632,215)	1,194,182	1,064,970
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>2,617,785</u></b>	<b><u>5,772,432</u></b>	<b><u>1,064,970</u></b>
7037 Maple Garage Activities	1,013,991	1,446,950	1,070,762	500,409
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>1,446,950</u></b>	<b><u>1,736,960</u></b>	<b><u>500,409</u></b>
Beginning Unrestricted Fund Balance		22,046,297		15,196,441
Reclassification from Fund Balance to Capital Assets		(8,534,980)		
Ending Unrestricted Fund Balance		<u>\$ 15,196,441</u>		<u>\$ 16,702,054</u>

City of Evanston  
Water Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Evanston	\$ 4,647,499	\$ 4,751,615	\$ 5,600,000	\$ 3,640,639
Skokie	2,286,500	2,304,066	2,800,000	1,797,522
Northwest Commission	3,570,300	3,710,581	4,414,000	2,762,552
Cross Connection Control Fees	80,000	91,480	91,000	97,546
Investment Earnings	9,996	6,569	2,500	6,337
Debt Proceeds	3,340,000	-	4,800,000	4,448,704
Debt Proceeds (zero interest)	-	-	-	-
Fees and Merchandise Sales	35,000	61,526	35,000	39,945
Fees and Outside Work	66,640	94,184	80,000	118,474
Grants	350,000	580,995	262,500	262,500
Insurance Reimbursements	-	-	420,000	-
Phosphate Sales	49,980	43,655	60,000	36,081
Property Sales and Rentals	193,388	657,329	203,057	78,583
Misc Revenue	-	73,102	-	5,055
<b>Total Revenue</b>	<b><u>14,629,303</u></b>	<b><u>12,375,102</u></b>	<b><u>18,768,057</u></b>	<b><u>13,293,938</u></b>
General Support	681,872	2,011,130	832,838	511,851
Pumping	2,270,869	1,978,311	2,368,467	1,215,374
Filtration	2,138,628	1,923,780	2,563,022	1,645,305
Distribution	1,260,167	988,315	1,464,106	647,566
Meter Maintenance	320,115	269,115	313,840	173,186
Other Operating Expenses	219,791	162,344	285,530	120,290
Debt Service	82,542	100,087	944,157	745,709
Debt Service - IEPA Loan 3382	-	-	67,506	-
Capital Outlay	115,500	37,736	162,500	35,105
Capital Improvements	7,670,000	-	7,837,000	2,791,046
Depreciation	-	-	-	-
Interfund Transfers Out - General Fund	2,737,748	2,737,748	3,356,300	1,957,842
Interfund Transfers Out - Insurance Fund	390,410	390,410	468,492	273,288
<b>Total Expense</b>	<b><u>17,887,642</u></b>	<b><u>10,598,976</u></b>	<b><u>20,663,758</u></b>	<b><u>10,116,562</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,258,339)</u></b>	<b><u>\$ 1,776,126</u></b>	<b><u>\$ (1,895,701)</u></b>	<b><u>\$ 3,177,376</u></b>
Beginning Unrestricted Fund Balance		6,133,887		8,246,988
Reclassification from Fund Balance to Capital Assets		336,975		
Ending Unrestricted Fund Balance		<u>\$ 8,246,988</u>		<u>\$ 11,424,364</u>

City of Evanston  
Sewer Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Operations	\$ 10,931,000	\$ 11,339,113	\$ 12,908,000	\$ 8,397,899
Debt Proceeds	8,687,475	8,099,352	5,000,000	-
Debt Proceeds - 2012 IEPA Loan	-	-	4,000,000	4,019,316
Investment Earnings	3,332	2,094	1,000	1,707
Miscellaneous	89,586	37,488	91,236	-
<b>Total Revenue</b>	<b><u>19,711,393</u></b>	<b><u>19,478,047</u></b>	<b><u>22,000,236</u></b>	<b><u>12,418,922</u></b>
Sewer Operations	1,673,727	4,252,569	1,869,650	896,049
Other Operating Expenses	21,000	23,305	48,100	23,102
Interfund Transfers Out - General Fund	446,657	446,658	142,200	82,950
Interfund Transfers Out - Insurance Fund	-	-	269,988	157,493
Capital Outlay	12,000	10,973	18,000	13,275
Capital Improvement Account	687,475	24,218	4,753,000	378,940
Depreciation	-	-	-	-
Debt Service	14,215,356	2,362,727	14,242,990	5,984,746
Transfer to Debt Service	-	-	117,215	-
<b>Total Expenses</b>	<b><u>17,056,215</u></b>	<b><u>7,120,450</u></b>	<b><u>21,461,143</u></b>	<b><u>7,536,555</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 2,655,178</u></b>	<b><u>\$ 12,357,597</u></b>	<b><u>\$ 539,093</u></b>	<b><u>\$ 4,882,367</u></b>
Beginning Unrestricted Fund Balance		(889,063)		3,513,271
Reclassification from Fund Balance to Capital Assets		(7,955,263)		
Ending Unrestricted Fund Balance		<b><u>\$ 3,513,271</u></b>		<b><u>\$ 8,395,638</u></b>

City of Evanston  
Solid Waste  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Transfer from General Fund	\$ -	\$ -	\$ 1,245,967	\$ 726,848
Solid Waste Franchise Fees	141,610	148,773	175,000	85,524
SWANCC Recycling Incentive	124,950	283,870	140,000	46,393
Recycling Service Charge	1,826,269	1,943,468	2,954,033	1,701,320
Sanitation Service Charge Penalty	16,660	34,887	30,000	23,368
Special Pickup Fees	100,000	69,897	100,000	30,538
State Recycling Grant	45,000	139,774	-	1,500
Trash Cart Sales	15,000	39,058	15,000	24,249
Yard Waste Fees	<u>680,000</u>	<u>240,454</u>	<u>350,000</u>	<u>46,864</u>
<b>Total Revenue</b>	<b><u>2,949,489</u></b>	<b><u>2,900,181</u></b>	<b><u>5,010,000</u></b>	<b><u>2,686,604</u></b>
Refuse Collection & Disposal	1,975,110	2,979,100	3,077,218	1,581,994
Residential Recycling Collection	960,841	814,397	1,360,393	637,510
Yard Waste Collection	<u>1,031,334</u>	<u>678,395</u>	<u>750,250</u>	<u>265,994</u>
<b>Total Expense</b>	<b><u>3,967,285</u></b>	<b><u>4,471,892</u></b>	<b><u>5,187,861</u></b>	<b><u>2,485,498</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,017,796)</u></b>	<b><u>\$ (1,571,711)</u></b>	<b><u>\$ (177,861)</u></b>	<b><u>201,106</u></b>
Beginning Unrestricted Fund Balance		-		(1,571,711)
Ending Unrestricted Fund Balance		<u>\$ (1,571,711)</u>		<u>(1,370,605)</u>

City of Evanston  
Fleet Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Fund	\$ 2,877,885	\$ 2,877,887	\$ 2,457,356	\$ 1,433,457
Library Fund	-	-	2,381	1,389
Parking Fund	24,740	24,740	21,992	12,829
Water Fund	162,518	162,518	122,751	71,605
Sewer Fund	254,482	254,484	177,729	103,675
Solid Waste Fund	396,000	395,999	298,071	173,874
Sale of Surplus Property	350,000	85,109	75,000	55,742
Damage to City Property	24,798	-	24,789	-
Miscellaneous Revenue	-	302,718	20,000	26,438
Interest Income	4,165	273	4,165	357
<b>Total Revenues</b>	<b><u>4,094,588</u></b>	<b><u>4,103,728</u></b>	<b><u>3,204,234</u></b>	<b><u>1,879,366</u></b>
General Support	236,857	1,304,541	284,571	133,593
Major Maintenance	2,934,771	2,517,585	3,211,873	1,590,815
Transfer to Equipment Repl. Fund	-	-	2,222,069	1,296,207
Capital Outlay	1,933,320	35,219	-	2,896
<b>Total Expenditures</b>	<b><u>5,104,948</u></b>	<b><u>3,857,345</u></b>	<b><u>5,718,513</u></b>	<b><u>3,023,511</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,010,360)</u></b>	<b><u>\$ 246,383</u></b>	<b><u>\$ (2,514,279)</u></b>	<b><u>\$ (1,144,145)</u></b>
Beginning Fund Balance		2,393,958		1,639,611
Reclassification from Fund Balance to Capital Assets		(1,000,730)		
Ending Fund Balance		<b><u>\$ 1,639,611</u></b>		<b><u>\$ 495,466</u></b>

City of Evanston  
Equipment Replacement Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Fund	\$ -	\$ -	\$ 1,742,590	\$ 724,844
Library Fund	-	-	1,700	992
Parking Fund	-	-	30,000	17,500
Water Fund	-	-	72,275	-
Sewer Fund	-	-	127,650	-
Solid Waste Fund	-	-	177,131	103,326
Miscellaneous Revenue	-	-	-	10,904
Sale of Surplus Property	-	-	210,217	-
Transfer from Fleet Fund	-	-	2,222,069	1,296,207
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>4,583,632</u>	<u>2,153,773</u>
Capital Outlay	-	-	3,500,000	912,862
Capital Leases	-	-	50,000	4,392
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>3,550,000</u>	<u>917,254</u>
<b>Net Surplus (Deficit)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,033,632</u>	<u>\$ 1,236,519</u>
Beginning Fund Balance		\$ -		\$ -
Ending Fund Balance		<u>\$ -</u>		<u>\$ 1,236,519</u>



City of Evanston  
Insurance Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Admin Contribution- General	105,624	\$ 98,582	\$ 121,207	\$ 70,704
General Admin Contribution- E911	775	775	930	543
General Admin Contribution- CDBG	775	775	930	543
General Admin Contribution- E.D.	775	775	930	543
General Admin Contribution- Parking	14,193	14,193	17,032	9,935
General Admin Contribution- Water Fund	20,793	20,793	24,962	14,561
General Admin Contribution- Sewer Fund	11,992	11,992	14,385	8,391
Liability/Property Contribution- General	792,266	739,448	909,150	530,338
Liability/Property Contribution- E911	5,810	5,810	6,972	4,067
Liability/Property Contribution- CDBG	5,810	5,810	6,972	4,067
Liability/Property Contribution- E.D.	5,810	5,810	6,972	4,067
Liability/Property Contribution- Parking	106,442	106,442	127,731	74,510
Liability/Property Contribution- Water Fund	155,945	155,945	187,209	109,205
Liability/Property Contribution- Sewer Fund	89,942	89,942	107,887	62,934
Workers' Comp Contribution- General	1,084,816	1,013,938	1,244,860	726,168
Workers' Comp Contribution- Library Fund	-	-	5,898	3,440
Workers' Comp Contribution- E911	7,955	7,955	9,546	5,569
Workers' Comp Contribution- CDBG	7,955	7,955	9,546	5,569
Workers' Comp Contribution- E.D.	7,955	7,955	9,546	5,569
Workers' Comp Contribution- Parking	145,738	145,738	174,886	102,017
Workers' Comp Contribution- Water Fund	213,516	213,516	256,322	149,521
Workers' Comp Contribution- Sewer Fund	123,146	123,146	147,716	86,168
Subrogation Proceeds	83,300	77,363	83,300	63,905
Investment Income	41,650	823	41,650	410
<b>Workers Comp &amp; Liability - Subtotal</b>	<b>3,032,983</b>	<b>2,855,481</b>	<b>3,516,536</b>	<b>2,042,744</b>
Health Insurance Chargebacks- General	8,124,110	7,947,664	7,602,935	4,435,046
Health Insurance Chargebacks - Library	-	-	308,920	180,204
Health Insurance Chargebacks - NSP2	5,463	5,463	15,635	9,120
Health Insurance Chargebacks- E911	74,836	74,836	77,647	45,294
Health Insurance Chargebacks- CDBG	19,137	19,138	10,780	6,288
Health Insurance Chargebacks- E.D. Fund	36,576	36,576	57,886	33,767
Health Insurance Chargebacks- Parking	89,573	89,573	184,229	107,467
Health Insurance Chargebacks- Water	523,267	537,497	561,211	327,373
Health Insurance Chargebacks- Sewer	142,501	142,502	140,199	81,783
Health Insurance Chargebacks - Solid Waste	145,937	145,944	158,577	92,503
Health Insurance Chargebacks- Fleet	184,760	184,761	196,271	114,491
Retiree Health Insurance Contributions	1,695,988	1,429,614	1,903,503	895,388
Employee Health Insurance Contributions	1,200,000	1,244,736	1,209,056	818,232
One Time IPBC Distribution	-	-	200,000	75,000
<b>Health &amp; Life insurance - Subtotal</b>	<b>12,242,148</b>	<b>11,858,304</b>	<b>12,626,849</b>	<b>7,221,956</b>
<b>Total Revenues</b>	<b>15,275,131</b>	<b>14,713,785</b>	<b>16,143,385</b>	<b>9,264,700</b>

City of Evanston  
Insurance Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Administration & Support	251,843	241,733	354,104	208,130
Liability/Property Insurance Premiums	391,510	372,834	470,000	417,853
Liability Legal Fees	175,000	512,429	350,000	251,638
Liability Settlement Payments	300,000	250,290	400,000	80,785
Workers' Comp Insurance Premiums	120,000	81,437	114,400	102,014
Workers' Comp Legal Fees	71,000	56,692	60,000	37,476
Workers' Comp Medical Payments	900,000	781,652	850,000	321,676
Workers' Comp Settlement Payments	833,000	652,848	700,000	475,976
Workers' Comp TPA Pymts (non specific)	108,750	125,458	145,000	74,042
Workers' Comp TTD Pymts (non sworn)	<u>249,000</u>	<u>85,822</u>	<u>140,000</u>	<u>67,704</u>
<b>Workers' Comp &amp; Liability - Subtotal</b>	<b>3,400,103</b>	<b>3,161,195</b>	<b>3,583,504</b>	<b>2,037,294</b>
General Administration & Support	-	2,556	98,878	7,625
Health Insurance Premiums	11,138,960	12,679,229	13,005,609	7,606,395
Health Insurance Opt Out Payments	<u>64,974</u>	<u>58,080</u>	<u>78,000</u>	<u>28,500</u>
<b>Health &amp; Life Insurance - Subtotal</b>	<b>11,203,934</b>	<b>12,739,865</b>	<b>13,182,487</b>	<b>7,642,520</b>
<b>Total Expenditures</b>	<b><u>14,604,037</u></b>	<b><u>15,901,060</u></b>	<b><u>16,765,991</u></b>	<b><u>9,679,814</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 671,094</u></b>	<b><u>\$ (1,187,275)</u></b>	<b><u>\$ (622,605)</u></b>	<b><u>\$ (415,114)</u></b>
Beginning Unrestricted Fund Balance		(4,937,497)		(6,124,772)
Ending Unrestricted Fund Balance		<u>\$ (6,124,772)</u>		<u>\$ (6,539,886)</u>

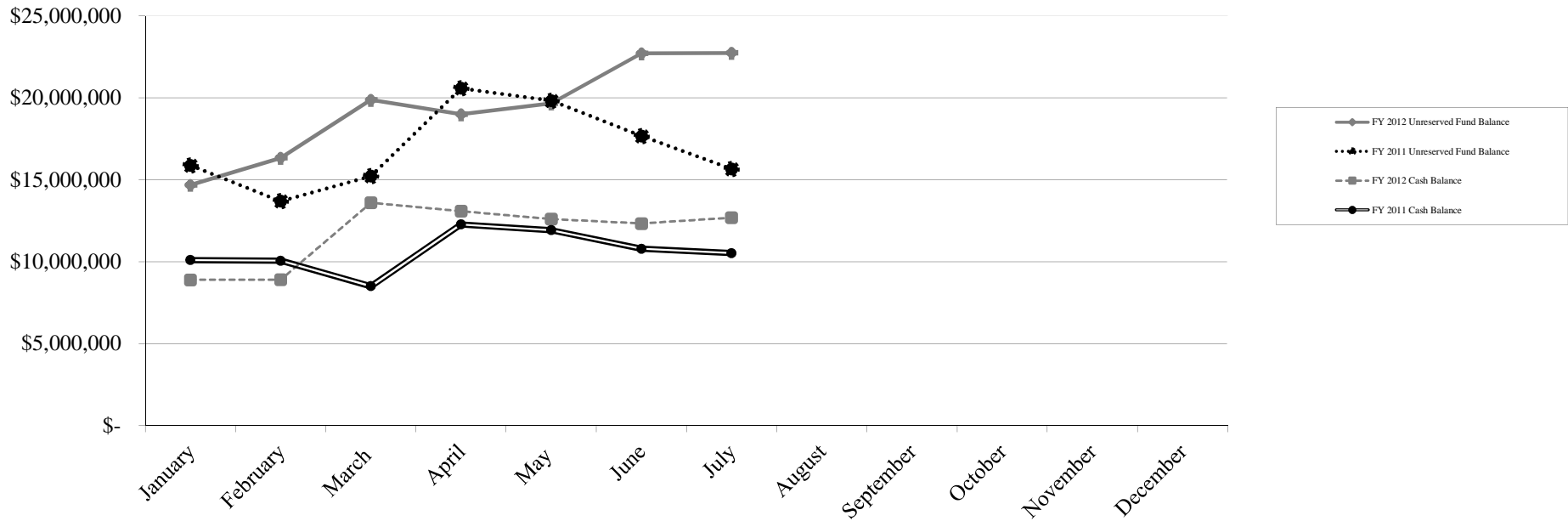
City of Evanston  
Fire Pension Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 6,913,759	\$ 4,132,019	\$ 6,119,393	\$ 4,739,736
Personal Property Repl Tax	235,000	235,000	282,000	175,585
Interest on Investment	625,000	835,335	600,000	2,355
Participant Contributions	750,000	742,350	900,000	472,200
Unrealized Gain	-	443,976	-	-
Miscellaneous	-	134	-	50
<b>Total Revenue</b>	<b><u>8,523,759</u></b>	<b><u>6,388,814</u></b>	<b><u>7,901,393</u></b>	<b><u>5,389,926</u></b>
Administrative Expenses	170,000	245,164	154,000	70,749
Legal Fees	-	-	50,000	-
Retiree Pensions	3,500,000	3,794,695	4,700,000	2,767,980
Widows' Pensions	750,000	866,915	1,070,000	635,564
Disability Pensions	720,000	885,842	1,060,000	733,758
QUILDRO	18,000	61,399	75,000	44,775
Reserve for Future Payments	-	-	-	-
<b>Total Expenditures</b>	<b><u>5,158,000</u></b>	<b><u>5,854,015</u></b>	<b><u>7,109,000</u></b>	<b><u>4,252,826</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 3,365,759</u></b>	<b><u>\$ 534,799</u></b>	<b><u>\$ 792,393</u></b>	<b><u>\$ 1,137,100</u></b>
Beg Net Assets held in Trust		54,358,822	54,893,621	54,893,621
End Net Assets held in Trust		<u>\$ 54,893,621</u>	<u>\$ 55,686,014</u>	<u>\$ 56,030,721</u>

City of Evanston  
Police Pension Fund  
As of July 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 8,561,091	\$ 5,095,397	\$ 8,196,751	\$ 6,337,797
Personal Property Repl Tax	270,833	270,833	325,000	202,359
Interest Income	1,420,000	2,268,478	1,600,000	583,803
Participant Contributions	1,153,600	1,149,735	1,385,000	847,634
Miscellaneous	-	69	-	100
Unrealized Gain / (Loss)	-	(1,208,517)	-	-
<b>Total Revenue</b>	<b><u>11,405,524</u></b>	<b><u>7,575,995</u></b>	<b><u>11,506,751</u></b>	<b><u>7,971,693</u></b>
Administrative Expenses	155,000	255,788	186,000	131,795
Retiree Pensions	5,750,000	5,802,426	7,250,000	4,224,407
Widow Pensions	512,500	675,909	818,000	505,614
Disability Pensions	437,500	571,045	625,000	378,966
Separation Refunds	-	128,188	-	116,538
QUILDRO	12,000	11,889	12,000	9,356
Reserve for Future Payments	-	-	-	-
<b>Total Expenditures</b>	<b><u>6,867,000</u></b>	<b><u>7,445,245</u></b>	<b><u>8,891,000</u></b>	<b><u>5,366,676</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 4,538,524</u></b>	<b><u>\$ 130,750</u></b>	<b><u>\$ 2,615,751</u></b>	<b><u>\$ 2,605,017</u></b>
Beg Net Assets held in Trust		72,465,514	72,596,264	72,596,264
End Net Assets held in Trust		<u>\$ 72,596,264</u>	<u>\$ 75,212,015</u>	<u>\$ 75,201,281</u>

**City of Evanston General Fund  
Comparison of Fund and Cash Balances  
Fiscal Year 2012 vs Fiscal Year 2011**



	January	February	March	April	May	June	July	August	September	October	November	December
FY 2012 Unreserved Fund Balance	\$ 14,685,117	\$ 16,337,797	\$ 19,881,970	\$ 19,002,485	\$ 19,669,892	\$ 22,717,923	\$ 22,741,824					
FY 2011 Unreserved Fund Balance	\$ 15,876,431	\$ 13,696,626	\$ 15,222,768	\$ 20,587,218	\$ 19,833,681	\$ 17,675,102	\$ 15,666,386					
FY 2012 Cash Balance	\$ 8,894,526	\$ 8,902,327	\$ 13,603,167	\$ 13,093,141	\$ 12,607,881	\$ 12,330,661	\$ 12,686,783					
FY 2011 Cash Balance	\$ 10,098,061	\$ 10,059,185	\$ 8,500,193	\$ 12,269,387	\$ 11,926,354	\$ 10,788,858	\$ 10,521,181					