



Memorandum

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

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

Subject: March 2012 Monthly Financial Report

Date: April 27, 2012

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

Fund Name	Fund #	YTD	YTD	YTD	3/31/2012	3/31/2012
		3/31/2012	3/31/2012	3/31/2012	Unreserved	Cash
		Revenue	Expenses	Net	Fund Bal	Balance*
General	100	\$ 22,880,530	\$ 18,283,456	\$ 4,597,074	\$ 19,881,970	\$ 13,603,167
Library	185	2,803,233	987,152	1,816,081	1,816,081	1,758,019
HPRP	190	42,840	42,840	-	-	-
Neighborhood Stabilization	195	1,008,233	1,015,924	(7,691)	(5,430)	(7,689)
Motor Fuel	200	464,401	209,974	254,428	1,135,606	1,294,671
Emergency 911	205	250,852	197,030	53,822	1,363,790	1,192,749
SSA#4	210	207,238	99,500	107,738	209,486	17,830
CDBG	215	410,325	263,380	146,945	443,492	(212,669)
CDBG Loan	220	64,708	22,617	42,091	2,016,644	68,010
Economic Development	225	256,588	382,264	(125,676)	1,855,933	1,843,001
Neighborhood Improvement	235	-	-	-	109,915	109,915
Home	240	146,824	56,148	90,676	2,722,026	(7,277)
Affordable Housing	250	2,221	12,248	(10,027)	2,261,635	569,558
Washington National TIF	300	2,701,098	1,080,432	1,620,666	11,657,430	9,233,624
SSA#5	305	229,595	378,853	(149,258)	462,247	245,256
SW II TIF (Howard Hartrey)	310	647,294	35,400	611,894	6,184,264	5,612,768
Southwest TIF	315	255,096	7,230	247,866	372,715	125,985
Debt Service	320	5,914,149	1,040,609	4,873,540	5,116,796	5,941,381
Howard Ridge TIF	330	328,693	33,602	295,091	1,578,218	1,386,355
West Evanston TIF	335	254,662	24,125	230,537	1,865,356	1,651,422
Capital Improvement	415	176,707	508,647	(331,940)	3,092,450	3,512,851
Special Assessment	420	78,891	79,415	(524)	2,972,693	2,944,365
Parking	505	2,549,212	1,364,754	1,184,458	24,074,434	14,625,885
Water	510-513	3,457,143	3,628,582	(171,439)	7,679,789	8,599,321
Sewer	515	3,102,045	2,760,948	341,098	3,308,344	6,480,411
Solid Waste	520	1,033,049	725,232	307,817	(1,084,243)	(1,512,805)
Fleet	600	825,303	1,160,418	(335,115)	2,241,517	779,436
Equipment Replacement	601	918,373	-	918,373	918,373	951,693
Insurance	605	3,646,136	4,361,880	(715,744)	(4,909,682)	617,492
Total**		\$ 54,655,439	\$ 38,762,659	\$ 15,892,780	\$ 99,341,848	\$ 81,424,725

*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.

Through March 31, 2012 General Fund Revenues were approximately \$22.9M or 27.7% of the budgeted amount. General Fund Expenditures were \$18.3M or 22.1% of the budgeted amount. The net surplus for the General Fund was \$4.6M. March represents the third month of the City of Evanston's 2012 fiscal year. As a result, it is too early to draw any meaningful conclusions or projections relative to the City's financial performance in FY12. Staff will continue to monitor City revenues and expenditures/expenses throughout FY12 and will provide regular updates to the City Council.

Included above are the ending balances as of March 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.

In March, 2012, the Library Fund increased its cash balance due to the transfer of the Gift Account from the General Fund.

Please note, through March 31, 2012, there is a negative fund balance of \$5,430 and negative cash balance of \$7,689 in the Neighborhood Stabilization Program (NSP2) 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 on April 5, 2012.

Through March 31, 2012, there is a negative cash balance of \$212,669 in the CDBG Fund. This negative cash balance is the result of outstanding receivables due to the City from the Federal Government. Staff anticipates the negative cash balance in the CDBG Fund will be eliminated when the Department of Housing and Urban Development (HUD) issues the next grant installment in April or May.

Through March 31, 2012, there is a negative cash balance of \$7,277 in the Home Fund. The negative cash balance in the Home Fund is the result of outstanding receivables due to the City from the Federal Government. Staff anticipates the negative cash balance in the Home Fund will be eliminated in future reports as the City collected the outstanding receivables totaling \$26,696 on April 5, 2012.

Through March 31, 2012, Sewer Fund cash balance is approximately \$6.5M. In April 2012 the Sewer Fund will transfer \$2M to the Parking Fund to pay 50% of a loan provided to the Sewer Fund from the Parking Fund. The remaining loan will be transferred from the Sewer Fund to the Parking Fund later in 2012.

Through March 31, 2012, the Solid Waste Fund is showing a negative fund balance of \$1,084,243 and a negative cash balance of \$1,512,805.

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

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

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Martin Lyons, Treasurer of the City of Evanston, hereby affirm that I have reviewed the March 31, 2012 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

City of Evanston
 Report of Budget-to-Actual Revenues and Expenditures
 As of March 31, 2012
 (Target is 25% of FY 2012 Budget)

	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund			
	<u>Revenues</u>	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	\$ 6,560,873	53.4%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,206,475	3,366,415	22.1%	-	-		-	-		-	-		-	-		
State Income Tax	5,853,839	1,508,416	25.8%	-	-		-	-		-	-		-	-		
Utility Tax	8,672,006	2,150,567	24.8%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	1,725,000	404,201	23.4%	-	-		-	-		-	-		-	-		
Liquor Tax	2,070,063	574,164	27.7%	-	-		-	-		-	-		-	-		
Other Taxes	5,860,547	1,219,739	20.8%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	8,652,861	1,997,507	23.1%	-	-		-	-		-	-		-	-		
Charges for Services	7,853,023	1,770,977	22.6%	6,171,637	1,580,030	25.6%	12,905,000	3,088,341	23.9%	12,908,000	3,100,921	24.0%	3,624,033	718,490	19.8%	
Intergovernmental Revenues	669,897	163,935	24.5%	-	-		262,500	262,500	100.0%	-	-		140,000	3,067	2.2%	
Interfund Transfers	7,890,068	1,919,389	24.3%	3,876,726	969,182	25.0%	-	-		-	-		1,245,967	311,492	25.0%	
Other Non-Tax Revenue	5,950,622	1,244,347	20.9%	2,034,004	-	0.0%	5,600,557	106,302	1.9%	9,092,236	1,124	0.0%	-	-		
Total Revenues	\$ 82,700,787	\$ 22,880,530	27.7%	\$ 12,082,367	\$ 2,549,212	21.1%	\$ 18,768,057	\$ 3,457,143	18.4%	\$ 22,000,236	\$ 3,102,045	14.1%	\$ 5,010,000	\$ 1,033,049	20.6%	
Expenditures																
Legislative	\$ 616,033	\$ 140,473	22.8%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,856,258	330,801	17.8%	-	-		-	-		-	-		-	-		
Law Department	999,107	218,092	21.8%	-	-		-	-		-	-		-	-		
Administrative Services Department	8,643,197	1,914,149	22.1%	-	-		-	-		-	-		-	-		
Community and Econ. Development	3,148,339	706,099	22.4%	-	-		-	-		-	-		-	-		
Police Department	24,752,938	5,811,436	23.5%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	13,314,621	3,144,785	23.6%	-	-		-	-		-	-		-	-		
Health Department	2,413,969	519,304	21.5%	-	-		-	-		-	-		-	-		
Public Works- Operating	9,559,460	2,205,774	23.1%	11,731,140	1,364,754	11.6%	12,664,258	2,983,280	23.6%	16,690,143	2,756,953	16.5%	5,187,861	725,232	14.0%	
Public Works- Capital Outlay	-	-	0.0%	3,520,000	-	0.0%	7,999,500	645,302	8.1%	4,771,000	3,995	0.1%	-	-		
Parks, Recreation & Comm. Services	17,392,621	3,292,543	18.9%	-	-		-	-		-	-		-	-		
Total Expenditures	\$ 82,696,543	\$ 18,283,456	22.1%	\$ 15,251,140	\$ 1,364,754	8.9%	\$ 20,663,758	\$ 3,628,582	17.6%	\$ 21,461,143	\$ 2,760,948	12.9%	\$ 5,187,861	\$ 725,232	14.0%	

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

	FY 2011 Budget <u>Adopted</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Tax - Property	\$ 16,516,200	\$ 16,009,204	\$ 12,296,386	\$ 6,560,873
Tax - State Use	677,877	852,743	1,091,215	243,000
Tax - Sales Tax - Basic	7,300,000	7,403,517	9,209,455	2,057,930
Tax - Sales Tax - Home Rule	4,552,968	4,749,481	5,997,020	1,308,485
Tax - Auto Rental	29,155	34,004	36,445	9,761
Tax - Athletic Contest	550,000	154,227	700,000	-
Tax - State Income	4,635,565	4,855,460	5,853,839	1,508,416
Tax - Fire Insurance	90,000	-	-	-
Tax - Electric Utility	2,196,333	2,338,827	3,069,806	760,296
Tax - Natural Gas Utility	1,385,130	848,770	1,583,000	351,137
Tax - Natural Gas Use - Home Rule	709,044	528,650	869,000	244,134
Tax - Cigarette	295,284	304,827	485,000	90,000
Tax - Evanston Motor Fuel	550,378	481,751	761,587	154,682
Tax - Liquor	1,623,754	1,804,356	2,070,063	574,164
Tax - Parking	1,800,000	1,942,347	2,160,000	577,208
Tax - Personal Property Replacement	441,166	372,894	626,300	145,088
Tax - Real Estate Transfer	1,500,000	1,989,587	1,725,000	404,201
Tax - Telecommunications	2,691,834	2,628,397	3,150,200	795,000
License Fees - Vehicles	1,799,820	2,056,523	2,598,341	530,311
License Fees - Other	814,720	901,090	1,045,382	212,597
Permit Fees - Building	2,500,000	1,836,284	2,500,000	269,403
Permit Fees - Other	1,086,400	1,142,758	1,184,788	353,941
Other Fees	1,092,617	847,241	1,324,350	631,255
Fines and Forfeiture Revenue	3,806,864	3,230,763	4,721,639	880,283
Charges for Services Revenue	6,048,402	6,444,195	7,853,023	1,770,977
Intergovernmental Revenue	802,239	891,639	669,897	163,935
Other Revenue	1,575,183	1,966,283	1,216,983	362,762
Interfund Transfers In (Other Funds)	6,790,549	6,557,462	7,890,068	1,919,389
Interest Income	12,000	2,072	12,000	1,302
Total Revenue	<u>73,873,482</u>	<u>73,175,352</u>	<u>82,700,787</u>	<u>22,880,530</u>
Legislative	523,131	514,586	616,033	140,473
City Administration	1,675,952	1,329,524	1,856,258	330,801
Law Department	828,120	816,863	999,107	218,092
Administrative Services Department	8,206,488	6,684,499	8,643,197	1,914,149
Community and Economic Development	2,824,205	2,677,868	3,148,339	706,099
Police Department	20,263,642	20,631,944	24,752,938	5,811,436
Fire & Life Safety Services Department	11,192,783	11,120,092	13,314,621	3,144,785
Health Department	2,135,313	1,989,997	2,413,969	519,304
Public Works Department	6,862,268	6,576,242	9,559,460	2,205,774
Library (Note 1)	3,708,359	3,650,508	-	-
Parks, Recreation & Community Services	15,653,221	15,407,209	17,392,621	3,292,543
Total Expenditures	<u>73,873,482</u>	<u>71,399,332</u>	<u>82,696,543</u>	<u>18,283,456</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 1,776,020</u>	<u>\$ 4,244</u>	<u>\$ 4,597,074</u>
Beginning Unrestricted Fund Balance (Note 2)		20,008,876		15,284,896
Change in Property Tax Receivables for Change in Fiscal Year (Note 3)		(6,500,000)		
Ending Unreserved/Undesignated Fund Balance		<u>\$ 15,284,896</u>		<u>\$ 19,881,970</u>

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.

Note 3: March and April 2011 property tax payments are credited to the prior year as a result of the conversion to a calendar fiscal year.

City of Evanston
Library Fund (Note)
As of March 31, 2012

	FY 2011 Budget <u>Adopted</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Revenue By Source				
Library Fines & Fees	\$ -	\$ -	\$ 150,000	\$ 38,024
Library Material Replacement	-	-	12,500	2,890
Copy Machine Charges	-	-	20,000	4,892
Meeting Room Fees	-	-	10,000	1,110
Non-resident Cards	-	-	2,460	492
North Branch Rental Income	-	-	47,325	16,885
State Per Capita Grant	-	-	75,900	76,385
Personal Property Repl. Tax	-	-	50,200	-
Video Rentals	-	-	28,000	9,606
Allocation - Property Taxes	-	-	4,253,214	2,652,949
Total Revenues	<u>-</u>	<u>-</u>	<u>4,649,599</u>	<u>2,803,233</u>
Expenditures				
Youth Services	-	-	800,390	176,785
Adult Services	-	-	1,579,231	332,061
Circulation	-	-	589,769	140,304
North Branch	-	-	203,336	44,562
Technical Services	-	-	473,306	100,969
Maintenance	-	-	491,375	93,602
Administration	-	-	512,192	98,869
Total Expenditures	<u>-</u>	<u>-</u>	<u>4,649,599</u>	<u>987,152</u>
Net Surplus (Deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 1,816,081</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 1,816,081</u>

Note: 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 March 31, 2012

	FY 2011 Budget <u>Adopted</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 288,460	\$ 195,943	\$ 80,000	\$ 42,840
Total Revenue	<u>288,460</u>	<u>195,943</u>	<u>80,000</u>	<u>42,840</u>
HPRP Administration	27,000	10,841	-	-
Program Activities	<u>261,460</u>	<u>185,102</u>	<u>80,000</u>	<u>42,840</u>
Total Expenditures	<u>288,460</u>	<u>195,943</u>	<u>80,000</u>	<u>42,840</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ -</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 6,887,345	\$ 4,688,070	\$ 5,699,363	\$ 1,008,233
Program Income	<u>1,500,000</u>	<u>-</u>	<u>1,750,000</u>	<u>-</u>
Total Revenue	<u>8,387,345</u>	<u>4,688,070</u>	<u>7,449,363</u>	<u>1,008,233</u>
Development Activities	7,985,000	4,364,094	6,771,363	926,503
Administration	124,345	164,902	338,749	53,513
Transfer to Debt Service	-	-	3,616	904
Transfer to Insurance	-	-	15,635	4,179
Transfer to General Fund	<u>278,000</u>	<u>156,813</u>	<u>320,000</u>	<u>30,825</u>
Total Expenditures	<u>8,387,345</u>	<u>4,685,809</u>	<u>7,449,363</u>	<u>1,015,924</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 2,261</u>	<u>\$ -</u>	<u>\$ (7,691)</u>
Beginning Unreserved Fund Balance		-		2,261
Ending Unreserved Fund Balance		<u>\$ 2,261</u>		<u>\$ (5,430)</u>

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

	FY 2011 Adopted Budget	FY 2011 Unaudited Actual	FY 2012 Adopted Budget	FY 2012 YTD Actual
State Allotment	\$ 1,900,000	\$ 1,876,906	\$ 1,900,000	\$ 464,191
Investment Earnings	2,000	615	2,000	210
Miscellaneous Income	-	-	-	-
Total Revenue	<u>1,902,000</u>	<u>1,877,521</u>	<u>1,902,000</u>	<u>464,401</u>
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	726
Transfer to General Fund - Staff Engineering	110,606	110,606	132,727	33,182
Transfer to General Fund - Street Maintenance	<u>586,886</u>	<u>586,886</u>	<u>704,263</u>	<u>176,066</u>
Total Expenditures	<u>1,897,492</u>	<u>1,678,433</u>	<u>2,236,990</u>	<u>209,974</u>
Net Surplus (Deficit)	<u>\$ 4,508</u>	<u>\$ 199,088</u>	<u>\$ (334,990)</u>	<u>\$ 254,428</u>
Beginning Unreserved Fund Balance		682,090		881,178
Ending Unreserved Fund Balance		<u>\$ 881,178</u>		<u>\$ 1,135,606</u>

City of Evanston
E911 Fund
As of March 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 525,000	\$ 479,969	\$ 617,400	\$ 160,678
Wireless Surcharge Revenue	340,000	370,891	416,160	90,000
Interest Income	750	296	1,000	174
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>865,750</u>	<u>851,156</u>	<u>1,034,560</u>	<u>250,852</u>
Operating Expense	778,737	688,503	847,415	139,230
Transfer to General Fund	125,868	125,868	125,950	31,487
Transfer to Insurance Fund			95,095	23,717
Transfer to Debt Service Fund			10,385	2,596
Capital Replacement	<u>229,353</u>	<u>121,649</u>	<u>188,000</u>	<u>-</u>
Total Expenditures	<u>1,133,958</u>	<u>936,020</u>	<u>1,266,845</u>	<u>197,030</u>
Net Surplus (Deficit)	<u>\$ (268,208)</u>	<u>\$ (84,864)</u>	<u>\$ (232,285)</u>	<u>\$ 53,822</u>
Beginning Unreserved Fund Balance		1,394,832		1,309,968
Ending Unreserved Fund Balance		<u>\$ 1,309,968</u>		<u>\$ 1,363,790</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Revenue	\$ 378,000	\$ 377,392	\$ 398,000	\$ 207,234
Investment Income	<u>-</u>	<u>31</u>	<u>-</u>	<u>4</u>
Total Revenues	<u>378,000</u>	<u>377,423</u>	<u>398,000</u>	<u>207,238</u>
Professional Fees (Evmark)	<u>378,000</u>	<u>388,000</u>	<u>398,000</u>	<u>99,500</u>
Total Expenditures	<u>378,000</u>	<u>388,000</u>	<u>398,000</u>	<u>99,500</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (10,577)</u>	<u>\$ -</u>	<u>\$ 107,738</u>
Beginning Unreserved Fund Balance		112,325		101,748
Ending Unreserved Fund Balance		<u>\$ 101,748</u>		<u>\$ 209,486</u>

City of Evanston
CDBG Fund
As of March 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 2,095,180	\$ 1,478,686	\$ 1,490,500	\$ 408,484
Funds Reallocated from Prior Years	25,000		65,693	-
Program Income	20,000	15,302	140,000	1,841
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>2,140,180</u>	<u>1,493,988</u>	<u>1,696,193</u>	<u>410,325</u>
CDBG Administration/Planning	308,367	229,186	232,382	44,197
Development Activities	1,016,894	744,787	432,000	26,139
Capital Projects	-	-	255,000	-
Transfers to General Fund	<u>772,000</u>	<u>646,267</u>	<u>776,811</u>	<u>193,044</u>
Total Expenditures	<u>2,097,261</u>	<u>1,620,240</u>	<u>1,696,193</u>	<u>263,380</u>
Net Surplus (Deficit)	<u>\$ 42,919</u>	<u>\$ (126,252)</u>	<u>\$ -</u>	<u>\$ 146,945</u>
Beginning Unreserved Fund Balance		422,799		296,547
Ending Unreserved Fund Balance		<u>\$ 296,547</u>		<u>\$ 443,492</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 158,988	\$ -	\$ 12,023
Program Income	9,000	4,800	9,000	52,650
Interest Income	<u>-</u>	<u>268</u>	<u>-</u>	<u>35</u>
Total Revenues	<u>9,000</u>	<u>164,056</u>	<u>9,000</u>	<u>64,708</u>
Program Expenses	20,000	194,225	20,000	22,617
Transfer to CDBG	-	-	-	-
Development Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>20,000</u>	<u>194,225</u>	<u>20,000</u>	<u>22,617</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ (30,169)</u>	<u>\$ (11,000)</u>	<u>\$ 42,091</u>
Beginning Unreserved Fund Balance		2,004,722		1,974,553
Ending Unreserved Fund Balance		<u>\$ 1,974,553</u>		<u>\$ 2,016,644</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Hotel Tax	\$ 1,350,000	\$ 1,201,088	\$ 1,600,000	\$ 210,000
Amusement Tax	300,000	214,156	300,000	46,483
Howard-Ridge Loan Repayment	-	-	48,500	-
Investment Income	<u>8,000</u>	<u>179</u>	<u>8,000</u>	<u>105</u>
Total Revenues	<u>1,658,000</u>	<u>1,415,423</u>	<u>1,956,500</u>	<u>256,588</u>
Economic Development Activities	1,640,247	1,479,759	1,802,825	247,066
Capital Projects	-	-	50,000	-
Tax Rebate Agreement	-	-	-	-
Transfer to Debt Service	-	-	12,752	3,188
Transfer to Insurance	-	-	75,334	18,833
Transfers to General Fund	<u>377,256</u>	<u>377,256</u>	<u>452,707</u>	<u>113,177</u>
Total Expenditures	<u>2,017,503</u>	<u>1,857,015</u>	<u>2,393,618</u>	<u>382,264</u>
Net Surplus (Deficit)	<u>\$ (359,503)</u>	<u>\$ (441,592)</u>	<u>\$ (437,118)</u>	<u>\$ (125,676)</u>
Beginning Unreserved Fund Balance		2,423,201		1,981,609
Ending Unreserved Fund Balance		<u>\$ 1,981,609</u>		<u>\$ 1,855,933</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <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>
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Program Expenses	50,000	-	50,000	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (30,000)</u>	<u>\$ 20,000</u>	<u>\$ (30,000)</u>	<u>\$ -</u>
Beginning Unreserved Fund Balance		89,915		109,915
Ending Unreserved Fund Balance		<u>\$ 109,915</u>		<u>\$ 109,915</u>

City of Evanston
Home Fund
As of March 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 560,000	\$ 57,860	\$ 500,000	\$ 139,978
Program Income	<u>10,000</u>	<u>22,820</u>	<u>10,000</u>	<u>6,846</u>
Total Revenues	<u>570,000</u>	<u>80,680</u>	<u>510,000</u>	<u>146,824</u>
Home Administration/Planning	56,000	4,789	-	-
CHDO Operating	28,000	-	-	-
Development Activities	429,600	40,422	604,000	43,953
Transfers to General Fund	<u>56,400</u>	<u>40,650</u>	<u>59,958</u>	<u>12,195</u>
Total Expenditures	<u>570,000</u>	<u>85,861</u>	<u>663,958</u>	<u>56,148</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (5,181)</u>	<u>\$ (153,958)</u>	<u>\$ 90,676</u>
Beginning Unreserved Fund Balance		2,636,531		2,631,350
Ending Unreserved Fund Balance		<u>\$ 2,631,350</u>		<u>\$ 2,722,026</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Demolition Taxes	8,330	10,000	-	-
Developer Contributions	-	2,000	125,000	-
Rehab Repayments	20,000	7,500	-	2,083
Interest Income	\$ 1,000	\$ 166	\$ 125	\$ 138
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>29,330</u>	<u>19,666</u>	<u>125,125</u>	<u>2,221</u>
Housing - Land	41,650	-	-	-
Housing - Buildings	-	-	-	-
Down Payment Assistance	166,600	27,165	166,600	6,250
Transfers to General Fund	19,992	19,992	23,990	5,998
Miscellaneous	<u>39,984</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
Total Expenditures	<u>268,226</u>	<u>47,157</u>	<u>230,590</u>	<u>12,248</u>
Net Surplus (Deficit)	<u>\$ (238,896)</u>	<u>\$ (27,491)</u>	<u>\$ (105,465)</u>	<u>\$ (10,027)</u>
Beginning Unreserved Fund Balance		2,299,153		2,271,662
Ending Unreserved Fund Balance		<u>\$ 2,271,662</u>		<u>\$ 2,261,635</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,800,000	\$ 5,168,428	\$ 5,073,000	\$ 2,697,573
Interest Income	<u>25,000</u>	<u>6,709</u>	<u>25,000</u>	<u>3,525</u>
Total Revenue	<u>4,825,000</u>	<u>5,175,137</u>	<u>5,098,000</u>	<u>2,701,098</u>
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	-
Contributions to Other Agencies	-	-	800,000	-
Economic Development Projects			500,000	30,000
Capital Improvements	773,715	113,213	1,936,000	-
Contractual Services	125,000	-	35,000	-
Transfer to Parking Fund (Sherman)	3,419,636	3,419,636	3,876,726	969,182
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>81,250</u>
Total Expenditures	<u>5,096,551</u>	<u>4,301,049</u>	<u>7,978,376</u>	<u>1,080,432</u>
Net Surplus (Deficit)	<u>\$ (271,551)</u>	<u>\$ 874,088</u>	<u>\$ (2,880,376)</u>	<u>\$ 1,620,666</u>
Beginning Unreserved Fund Balance		9,162,676		10,036,764
Ending Unreserved Fund Balance		<u>\$ 10,036,764</u>		<u>\$ 11,657,430</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 428,756	\$ 426,899	\$ 428,756	\$ 229,590
Interest Income	<u>100</u>	<u>37</u>	<u>-</u>	<u>5</u>
Total Revenue	<u>428,856</u>	<u>426,936</u>	<u>428,756</u>	<u>229,595</u>
Series 2002C Bonds Principal	340,000	-	325,000	325,000
Series 2002C Bonds Interest	88,756	53,853	98,232	53,853
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>428,756</u>	<u>53,853</u>	<u>423,232</u>	<u>378,853</u>
Net Surplus (Deficit)	<u>\$ 100</u>	<u>\$ 373,083</u>	<u>\$ 5,524</u>	<u>\$ (149,258)</u>
Beginning Unreserved Fund Balance		238,422		611,505
Ending Unreserved Fund Balance		<u>\$ 611,505</u>		<u>\$ 462,247</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,300,000	\$ 1,212,637	\$ 1,073,000	\$ 644,221
Interest Income	<u>5,000</u>	<u>1,825</u>	<u>5,000</u>	<u>3,073</u>
Total Revenue	<u>1,305,000</u>	<u>1,214,462</u>	<u>1,078,000</u>	<u>647,294</u>
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	141,057	109,603	-
Other Expenses	460,000	1,200	-	-
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>141,600</u>	<u>35,400</u>
Total Expenditures	<u>1,313,404</u>	<u>853,857</u>	<u>856,203</u>	<u>35,400</u>
Net Surplus (Deficit)	<u>\$ (8,404)</u>	<u>\$ 360,605</u>	<u>\$ 221,797</u>	<u>\$ 611,894</u>
Beginning Unreserved Fund Balance		5,211,765		5,572,370
Ending Unreserved Fund Balance		<u>\$ 5,572,370</u>		<u>\$ 6,184,264</u>

City of Evanston
Southwest TIF
As of March 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 656,000	\$ 451,421	\$ 470,000	\$ 255,091
Interest Income	<u>500</u>	<u>31</u>	<u>500</u>	<u>5</u>
Total Revenue	<u>656,500</u>	<u>451,452</u>	<u>470,500</u>	<u>255,096</u>
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>7,230</u>
Total Expenditures	<u>724,100</u>	<u>724,100</u>	<u>608,920</u>	<u>7,230</u>
Net Surplus (Deficit)	<u>\$ (67,600)</u>	<u>\$ (272,648)</u>	<u>\$ (138,420)</u>	<u>\$ 247,866</u>
Beginning Unreserved Fund Balance		397,497		124,849
Ending Unreserved Fund Balance		<u>\$ 124,849</u>		<u>\$ 372,715</u>

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

	FY 2011 Adopted Budget	FY 2011 Unaudited Actual	FY 2012 Adopted Budget	FY 2012 YTD Actual
Net Property Tax- Current	\$ 10,806,574	\$ 10,405,238	\$ 11,863,898	\$ 5,645,520
Bond Proceeds/Premium/ Discounts	-	2,143,285	-	-
Transfer from Other Funds - IMRF	871,528	727,560	755,846	188,962
Interest Income	1,000	1,626	1,500	252
Transfer from Special Assessment Fund	317,660	285,894	317,660	79,415
Total Revenue	<u>11,996,762</u>	<u>13,563,603</u>	<u>12,938,904</u>	<u>5,914,149</u>

Series 2002 C- Principal	-	-	660,000	675,000
Series 2002 C- Interest	117,400	63,547	96,044	63,546
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	-
Series 2004 B- Principal	1,210,000	1,535,000	1,630,000	-
Series 2004 B- Interest	145,494	253,200	195,640	-
Series 2005- Principal	525,000	545,000	730,000	-
Series 2005- Interest	721,500	740,800	700,500	-
Series 2006- Principal	75,000	125,000	80,000	-
Series 2006- Interest	454,620	467,220	451,582	-
Series 2006 B Bonds- Principal	302,063	302,063	35,000	-
Series 2006 B Bonds- Interest	-	-	604,126	302,063
Series 2007 - Principal	1,115,000	1,150,000	1,150,000	-
Series 2007 - Interest	626,520	663,239	598,958	-
Series 2008A - Principal	195,000	195,000	195,000	-
Series 2008A - Interest	138,162	138,162	132,313	-
Series 2008C - Principal	343,800	361,800	351,440	-
Series 2008C - Interest	398,044	418,884	387,730	-
Series 2008D - Principal	520,000	520,000	425,000	-
Series 2008D - Interest	47,874	47,874	93,554	-
Series 2010 A - Principal DSF	240,000	240,000	300,000	-
Series 2010 A - Interest DSF	190,138	190,137	185,337	-
Series 2010 B - Principal DSF	695,000	580,533	613,946	-
Series 2010 B - Interest DSF	176,528	147,453	141,648	-
Series 2011 A - Principal DSF	-	-	1,081,678	-
Series 2011 A - Interest DSF	-	-	630,961	-
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	-	5,000	-
Bond Issuance Costs	75,000	86,535	60,000	-
Fiscal Agent Fees	8,000	10,152	8,000	-
Total Expenditures	<u>9,957,676</u>	<u>12,994,881</u>	<u>13,122,403</u>	<u>1,040,609</u>
Net Surplus (Deficit)	<u>\$ 2,039,086</u>	<u>\$ 568,722</u>	<u>\$ (183,499)</u>	<u>\$ 4,873,540</u>

Beginning Unreserved Fund Balance		(325,466)		243,256
Ending Unreserved Fund Balance		<u>\$ 243,256</u>		<u>\$ 5,116,796</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 689,000	\$ 659,271	\$ 862,000	\$ 328,654
Interest Income	400	100	400	39
Miscellaneous	<u>-</u>	<u>17,618</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>689,400</u>	<u>676,989</u>	<u>862,400</u>	<u>328,693</u>
General Management Support	-	25,412	-	-
Economic Dev. Projects			300,000	-
Capital Improvements			430,000	3,502
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>30,100</u>
Total Expenditures	<u>120,400</u>	<u>145,812</u>	<u>1,567,736</u>	<u>33,602</u>
Net Surplus (Deficit)	<u>\$ 569,000</u>	<u>\$ 531,177</u>	<u>\$ (705,336)</u>	<u>\$ 295,091</u>
Beginning Unreserved Fund Balance		751,950		1,283,127
Ending Unreserved Fund Balance		<u>\$ 1,283,127</u>		<u>\$ 1,578,218</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 580,000	\$ 491,966	\$ 605,000	\$ 254,462
Bond Proceeds	-	-	2,270,000	-
Interest Income	<u>1,000</u>	<u>2,285</u>	<u>1,000</u>	<u>200</u>
Total Revenue	<u>581,000</u>	<u>494,251</u>	<u>2,876,000</u>	<u>254,662</u>
General Management Support	-	-	-	-
Economic Development Projects	-	-	1,200,000	-
Other Charges	-	-	490,000	9,125
Transfers to General Fund	50,000	50,000	60,000	15,000
Capital Projects	<u>490,000</u>	<u>63,875</u>	<u>2,270,000</u>	<u>-</u>
Total Expenditures	<u>540,000</u>	<u>113,875</u>	<u>4,020,000</u>	<u>24,125</u>
Net Surplus (Deficit)	<u>\$ 41,000</u>	<u>\$ 380,376</u>	<u>\$ (1,144,000)</u>	<u>\$ 230,537</u>
Beginning Unreserved Fund Balance		1,254,443		1,634,819
Ending Unreserved Fund Balance		<u>\$ 1,634,819</u>		<u>\$ 1,865,356</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Bond Proceeds	\$ 5,078,500	\$ 5,177,539	\$ 6,280,213	\$ -
Grants	4,231,473	213,333	3,048,000	173,109
Private Contributions	575,000	-	1,301,200	-
Miscellaneous	149,000	73,547	-	-
Interest Income	-	17,546	-	3,598
Total Revenue	<u>10,033,973</u>	<u>5,481,965</u>	<u>10,629,413</u>	<u>176,707</u>
Administration	95,680	102,964	-	7,355
Capital Outlay (includes prior year rollovers)	13,014,138	7,559,955	12,242,358	382,542
Interfund Transfers Out	<u>300,000</u>	<u>300,000</u>	<u>475,000</u>	<u>118,750</u>
Total Expenditures	<u>13,409,818</u>	<u>7,962,919</u>	<u>12,717,358</u>	<u>508,647</u>
Net Surplus (Deficit)	<u>\$ (3,375,845)</u>	<u>\$ (2,480,954)</u>	<u>\$ (2,087,945)</u>	<u>\$ (331,940)</u>
Beginning Unreserved Fund Balance		5,905,344		3,424,390
Ending Unreserved Fund Balance		<u>\$ 3,424,390</u>		<u>\$ 3,092,450</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Special Assessments Collected	\$ 550,000	\$ 231,589	\$ 300,000	\$ 77,451
Bond Proceeds	-	-	-	
Investment Income	<u>25,000</u>	<u>7,687</u>	<u>10,000</u>	<u>1,440</u>
Total Revenue	<u>575,000</u>	<u>239,276</u>	<u>310,000</u>	<u>78,891</u>
Transfer to Debt Service Fund	317,659	285,894	317,660	79,415
Capital Outlay	<u>1,575,000</u>	<u>740,120</u>	<u>1,155,000</u>	<u>-</u>
Total Expenditures	<u>1,892,659</u>	<u>1,026,014</u>	<u>1,472,660</u>	<u>79,415</u>
Net Surplus (Deficit)	<u>\$ (1,317,659)</u>	<u>\$ (786,738)</u>	<u>\$ (1,162,660)</u>	<u>\$ (524)</u>
Beginning Unreserved Fund Balance		3,759,955		2,973,217
Ending Unreserved Fund Balance		<u>\$ 2,973,217</u>		<u>\$ 2,972,693</u>

City of Evanston
Parking Fund
As of March 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 2,349,060	\$ 2,405,392	\$ 2,870,000	\$ 724,354
Church Street Garage Operations	583,333	540,431	767,092	136,527
Maple Avenue Garage Operations	1,138,711	899,397	1,151,800	320,012
Sherman Avenue Garage Operations	1,331,134	1,162,451	1,356,275	395,372
Washington National TIF Interfund Transfers-In	2,820,455	3,419,636	3,876,726	969,182
Interest Income	34,900	7,432	15,070	3,665
Miscellaneous Revenue	-	-	11,400	100
Reserve for Future Repairs (Contra Depreciation)	2,044,000	-	2,034,004	-
Total Revenue	10,301,593	8,434,739	12,082,367	2,549,212
7005 - Parking System Administration	743,677	517,187	655,747	183,954
7015 - Parking Lots and Meters	799,498	737,568	1,584,510	186,710
7025 - Church Street Self Park	674,084	353,469	608,255	135,225
7030 - Church Street Debt Payments	133,030	169,336	173,126	-
7036 - Sherman Avenue Garage	5,324,706	4,254,606	5,772,432	318,254
7037 - Maple Avenue Garage	1,680,189	732,703	1,736,960	286,641
Transfer to Insurance Fund	-	-	503,877	79,912
Transfer to General Fund	-	-	644,242	161,060
Transfer to Fleet	-	-	21,991	5,498
Transfer to Equipment Replacement	-	-	30,000	7,500
7039 - Parking Debt	-	22,950	-	-
7050- Interfund Transfers Out	803,242	803,241	-	-
Capital Outlay	-	-	120,000	-
Capital Improvements	3,242,598	-	3,400,000	-
Total Expenditures	13,401,024	7,591,060	15,251,140	1,364,754
Net Surplus (Deficit)	\$ (3,099,431)	\$ 843,679	\$ (3,168,773)	\$ 1,184,458
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	762,846	737,568	1,547,858	186,710
7015 Parking Meter Depreciation	36,652	-	36,652	-
SUBTOTAL	799,498	737,568	1,584,510	186,710
7025- Church Garage Activities	494,156	353,469	428,327	135,225
7025- Church Garage Depreciation	179,928	-	179,928	-
SUBTOTAL	674,084	353,469	608,255	135,225
7036 Sherman Garage Activities	1,199,756	1,004,606	1,194,182	318,254
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	-
7036 Reserve (Depreciation)	874,650	-	874,650	-
SUBTOTAL	5,324,706	4,254,606	5,772,432	318,254
7037 Maple Garage Activities	1,013,991	732,703	1,070,762	286,641
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
SUBTOTAL	1,680,189	732,703	1,736,960	286,641
Beginning Unreserved Fund Balance		22,046,297		22,889,976
Ending Unreserved Fund Balance		<u>\$ 22,889,976</u>		<u>\$ 24,074,434</u>

City of Evanston
Water Fund
As of March 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Evanston	\$ 4,647,499	\$ 4,674,981	\$ 5,600,000	\$ 1,361,563
Skokie	2,286,500	2,508,333	2,800,000	667,128
Northwest Commission	3,570,300	3,710,581	4,414,000	1,059,650
Cross Connection Control Fees	80,000		91,000	-
Investment Earnings	9,996	6,569	2,500	2,630
Debt Proceeds	3,340,000	4,019,889	4,800,000	-
Debt Proceeds (zero interest)	-	-	-	-
Fees and Merchandise Sales	35,000	42,261	35,000	30,232
Fees and Outside Work	66,640	189,164	80,000	66,651
Grants	350,000	116,121	262,500	262,500
Insurance Reimbursements	-	-	420,000	-
Phosphate Sales	49,980	43,655	60,000	6,789
Property Sales and Rentals	193,388	157,329	203,057	-
Misc Revenue	-	573,132	-	-
Total Revenue	<u>14,629,303</u>	<u>16,042,015</u>	<u>18,768,057</u>	<u>3,457,143</u>
General Support	681,872	571,077	832,838	169,386
Pumping	2,270,869	1,922,009	2,368,467	409,308
Filtration	2,138,628	1,965,689	2,563,022	465,773
Distribution	1,260,167	972,405	1,464,106	215,715
Meter Maintenance	320,115	262,028	313,840	85,438
Other Operating Expenses	219,791	133,341	285,530	81,790
Debt Service	82,542	166,386	944,157	599,672
Debt Service - IEPA Loan 3382	-	-	67,506	-
Capital Outlay	115,500	56,883	162,500	11,846
Capital Improvements	7,670,000	5,146,698	7,837,000	633,456
Depreciation	-	-	-	-
Interfund Transfers Out - General Fund	2,737,748	2,737,748	3,356,300	839,075
Interfund Transfers Out - Insurance Fund	390,410	390,410	468,492	117,123
Total Expense	<u>17,887,642</u>	<u>14,324,674</u>	<u>20,663,758</u>	<u>3,628,582</u>
Net Surplus (Deficit)	<u>\$ (3,258,339)</u>	<u>\$ 1,717,341</u>	<u>\$ (1,895,701)</u>	<u>\$ (171,439)</u>
Beginning Unreserved Fund Balance		6,133,887		7,851,228
Ending Unreserved Fund Balance		<u>\$ 7,851,228</u>		<u>\$ 7,679,789</u>

City of Evanston
Sewer Fund
As of March 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Operations	\$ 10,931,000	\$ 11,217,554	\$ 12,908,000	\$ 3,100,921
Debt Proceeds	8,687,475	8,797,105	5,000,000	-
Debt Proceeds - 2012 IEPA Loan	-	-	4,000,000	-
Investment Earnings	3,332	2,094	1,000	1,124
Miscellaneous	89,586	131,312	91,236	-
Total Revenue	<u>19,711,393</u>	<u>20,148,065</u>	<u>22,000,236</u>	<u>3,102,045</u>
Sewer Operations	1,673,727	1,552,272	1,869,650	339,377
Other Operating Expenses	21,000	21,000	48,100	2,100
Interfund Transfers Out - General Fund	446,657	446,658	142,200	35,550
Interfund Transfers Out - Insurance Fund	-	-	269,988	67,497
Capital Outlay	12,000	10,830	18,000	3,995
Capital Improvement Account	687,475	523,619	4,753,000	-
Depreciation	-	-	-	-
Debt Service	14,215,356	13,737,377	14,242,990	2,312,429
Debt Service - ERI	-	-	117,215	-
Total Expenses	<u>17,056,215</u>	<u>16,291,756</u>	<u>21,461,143</u>	<u>2,760,948</u>
Net Surplus (Deficit)	<u>\$ 2,655,178</u>	<u>\$ 3,856,309</u>	<u>\$ 539,093</u>	<u>\$ 341,098</u>
Beginning Unreserved Fund Balance		(889,063)		2,967,246
Ending Unreserved Fund Balance		<u>\$ 2,967,246</u>		<u>\$ 3,308,344</u>

City of Evanston
Solid Waste
As of March 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Transfer from General Fund	\$ -	\$ -	\$ 1,245,967	\$ 311,492
Solid Waste Franchise Fees	141,610	148,773	175,000	-
SWANCC Recycling Incentive	124,950	283,870	140,000	3,067
Recycling Service Charge	1,826,269	1,875,044	2,954,033	689,864
Sanitation Service Charge Penalty	16,660	34,887	30,000	6,591
Special Pickup Fees	100,000	57,815	100,000	9,053
State Recycling Grant	45,000	139,774	-	-
Trash Cart Sales	15,000	39,058	15,000	4,324
Yard Waste Fees	<u>680,000</u>	<u>241,790</u>	<u>350,000</u>	<u>8,658</u>
Total Revenue	<u>2,949,489</u>	<u>2,821,011</u>	<u>5,010,000</u>	<u>1,033,049</u>
Refuse Collection & Disposal	1,975,110	2,839,845	3,077,218	467,860
Residential Recycling Collection	960,841	694,831	1,360,393	257,372
Yard Waste Collection	<u>1,031,334</u>	<u>678,395</u>	<u>750,250</u>	<u>-</u>
Total Expense	<u>3,967,285</u>	<u>4,213,071</u>	<u>5,187,861</u>	<u>725,232</u>
Net Surplus (Deficit)	<u>\$ (1,017,796)</u>	<u>\$ (1,392,060)</u>	<u>\$ (177,861)</u>	<u>307,817</u>
Beginning Unreserved Fund Balance		-		(1,392,060)
Ending Unreserved Fund Balance		<u>\$ (1,392,060)</u>		<u>(1,084,243)</u>

City of Evanston
Fleet Fund
As of March 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <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	\$ 614,339
Library Fund	-	-	2,381	595
Parking Fund	24,740	24,740	21,992	5,498
Water Fund	162,518	162,518	122,751	30,688
Sewer Fund	254,482	254,482	177,729	44,432
Solid Waste Fund	396,000	396,000	298,071	74,518
Sale of Surplus Property	350,000	85,109	75,000	43,533
Damage to City Property	24,798	-	24,789	-
Miscellaneous Revenue	-	302,718	20,000	11,540
Interest Income	4,165	272	4,165	160
Total Revenues	<u>4,094,588</u>	<u>4,103,726</u>	<u>3,204,234</u>	<u>825,303</u>
General Support	236,857	207,442	284,571	50,685
Major Maintenance	2,934,771	2,683,338	3,211,873	554,216
Transfer to Equipment Repl. Fund	-	-	2,222,069	555,517
Capital Outlay	1,933,320	1,030,272	-	-
Total Expenditures	<u>5,104,948</u>	<u>3,921,052</u>	<u>5,718,513</u>	<u>1,160,418</u>
Net Surplus (Deficit)	<u>\$ (1,010,360)</u>	<u>\$ 182,674</u>	<u>\$ (2,514,279)</u>	<u>\$ (335,115)</u>
Beginning Unreserved Fund Balance		2,393,958		2,576,632
Ending Unreserved Fund Balance		<u>\$ 2,576,632</u>		<u>\$ 2,241,517</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Fund	\$ -	\$ -	\$ 1,242,590	\$ 310,648
Library Fund	-	-	1,700	425
Parking Fund	-	-	30,000	7,500
Water Fund	-	-	72,275	-
Sewer Fund	-	-	127,650	-
Solid Waste Fund	-	-	177,131	44,283
Sale of Surplus Property	-	-	210,217	-
Transfer from Fleet Fund	-	-	2,222,069	555,517
Total Revenues	<u>-</u>	<u>-</u>	<u>4,083,632</u>	<u>918,373</u>
Capital Outlay	-	-	2,400,000	-
Capital Leases	-	-	50,000	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>2,450,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,633,632</u>	<u>\$ 918,373</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ 918,373</u>

City of Evanston
Insurance Fund
As of March 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <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	\$ 30,302
General Admin Contribution- E911	775	775	930	233
General Admin Contribution- CDBG	775	775	930	233
General Admin Contribution- E.D.	775	775	930	233
General Admin Contribution- Parking	14,193	14,193	17,032	4,258
General Admin Contribution- Water Fund	20,793	20,793	24,962	6,241
General Admin Contribution- Sewer Fund	11,992	11,992	14,385	3,596
Liability/Property Contribution- General	792,266	739,448	909,150	227,288
Liability/Property Contribution- E911	5,810	5,810	6,972	1,743
Liability/Property Contribution- CDBG	5,810	5,810	6,972	1,743
Liability/Property Contribution- E.D.	5,810	5,810	6,972	1,743
Liability/Property Contribution- Parking	106,442	106,442	127,731	31,933
Liability/Property Contribution- Water Fund	155,945	155,945	187,209	46,802
Liability/Property Contribution- Sewer Fund	89,942	89,942	107,887	26,972
Workers' Comp Contribution- General	1,084,816	1,013,938	1,244,860	311,215
Workers' Comp Contribution- Library Fund	-	-	5,898	1,475
Workers' Comp Contribution- E911	7,955	7,955	9,546	2,387
Workers' Comp Contribution- CDBG	7,955	7,955	9,546	2,387
Workers' Comp Contribution- E.D.	7,955	7,955	9,546	2,387
Workers' Comp Contribution- Parking	145,738	145,738	174,886	43,721
Workers' Comp Contribution- Water Fund	213,516	213,516	256,322	64,081
Workers' Comp Contribution- Sewer Fund	123,146	123,146	147,716	36,929
Subrogation Proceeds	83,300	77,876	83,300	21,119
Investment Income	41,650	313	41,650	180
Workers Comp & Liability - Subtotal	3,032,983	2,855,484	3,516,536	869,201
Health Insurance Chargebacks- General	8,124,110	7,961,902	7,602,935	1,900,734
Health Insurance Chargebacks - Library	-	-	308,920	77,230
Health Insurance Chargebacks - NSP2	5,463	5,463	15,635	3,909
Health Insurance Chargebacks- E911	74,836	74,836	77,647	19,412
Health Insurance Chargebacks- CDBG	19,137	19,137	10,780	2,695
Health Insurance Chargebacks- E.D. Fund	36,576	36,575	57,886	14,471
Health Insurance Chargebacks- Parking	89,573	89,573	184,229	46,057
Health Insurance Chargebacks- Water	523,267	537,497	561,211	140,303
Health Insurance Chargebacks- Sewer	142,501	142,501	140,199	35,050
Health Insurance Chargebacks - Solid Waste	145,937	145,944	158,577	39,644
Health Insurance Chargebacks- Fleet	184,760	184,761	196,271	49,068
Retiree Health Insurance Contributions	1,695,988	1,415,378	1,903,503	399,697
Employee Health Insurance Contributions	1,200,000	1,145,551	1,209,056	48,665
One Time IPBC Distribution	-	-	200,000	-
Health & Life insurance - Subtotal	12,242,148	11,759,118	12,626,849	2,776,935
Total Revenues	15,275,131	14,614,602	16,143,385	3,646,136

City of Evanston
Insurance Fund
As of March 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Administration & Support	251,843	250,248	354,104	78,783
Liability/Property Insurance Premiums	391,510	372,834	470,000	412,433
Liability Legal Fees	175,000	494,715	350,000	45,332
Liability Settlement Payments	300,000	250,290	400,000	4,840
Workers' Comp Insurance Premiums	120,000	81,437	114,400	101,700
Workers' Comp Legal Fees	71,000	56,692	60,000	20,820
Workers' Comp Medical Payments	900,000	781,652	850,000	165,626
Workers' Comp Settlement Payments	833,000	652,848	700,000	248,596
Workers' Comp TPA Pymts (non specific)	108,750	113,375	145,000	24,167
Workers' Comp TTD Pymts (non sworn)	249,000	85,822	140,000	6,209
Workers' Comp & Liability - Subtotal	3,400,103	3,139,913	3,583,504	1,108,506
General Administration & Support	-	-	98,878	6,598
Health Insurance Premiums	11,138,960	10,673,050	13,005,609	3,235,401
Health Insurance Opt Out Payments	64,974	58,080	78,000	11,375
Health & Life Insurance - Subtotal	11,203,934	10,731,130	13,182,487	3,253,374
Total Expenditures	14,604,037	13,871,043	16,765,991	4,361,880
Net Surplus (Deficit)	\$ 671,094	\$ 743,559	\$ (622,605)	\$ (715,744)
Beginning Unreserved Fund Balance		(4,937,497)		(4,193,938)
Ending Unreserved Fund Balance		<u>\$ (4,193,938)</u>		<u>\$ (4,909,682)</u>

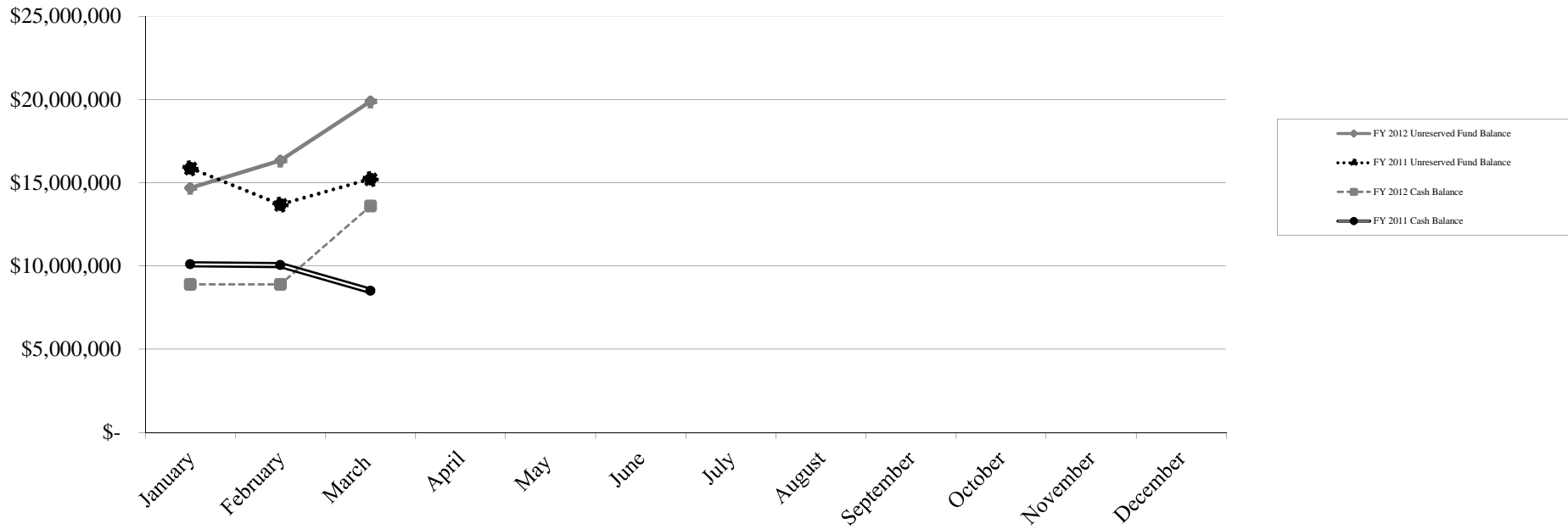
City of Evanston
Fire Pension Fund
As of March 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 6,913,759	\$ 5,932,983	\$ 6,119,393	\$ 3,218,932
Personal Property Repl Tax	235,000	158,694	282,000	53,444
Interest on Investment	625,000	672,222	600,000	1,042
Participant Contributions	750,000	742,223	900,000	212,154
Unrealized Gain	-	(111,673)	-	134
Total Revenue	<u>8,523,759</u>	<u>7,394,449</u>	<u>7,901,393</u>	<u>3,485,706</u>
Administrative Expenses	170,000	223,144	154,000	24,023
Legal Fees	-	-	50,000	-
Retiree Pensions	3,500,000	3,794,696	4,700,000	1,178,749
Widows' Pensions	750,000	866,915	1,070,000	275,307
Disability Pensions	720,000	885,842	1,060,000	312,736
QUILDRO	18,000	61,399	75,000	19,659
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>5,158,000</u>	<u>5,831,996</u>	<u>7,109,000</u>	<u>1,810,474</u>
Net Surplus (Deficit)	<u>\$ 3,365,759</u>	<u>\$ 1,562,453</u>	<u>\$ 792,393</u>	<u>\$ 1,675,232</u>
Beg Net Assets held in Trust		54,358,822	55,921,275	55,921,275
End Net Assets held in Trust		<u>\$ 55,921,275</u>	<u>\$ 56,713,668</u>	<u>\$ 57,596,507</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 8,561,091	\$ 7,279,970	\$ 8,196,751	\$ 3,945,788
Personal Property Repl Tax	270,833	185,055	325,000	61,747
Interest Income	1,420,000	1,611,444	1,600,000	176
Participant Contributions	1,153,600	1,149,735	1,385,000	311,482
Miscellaneous		8,088	-	50
Unrealized Gain / (Loss)	-	10,947	-	(31,172)
Total Revenue	<u>11,405,524</u>	<u>10,245,239</u>	<u>11,506,751</u>	<u>4,288,071</u>
Administrative Expenses	155,000	193,035	186,000	27,266
Retiree Pensions	5,750,000	5,802,426	7,250,000	1,785,905
Widow Pensions	512,500	675,909	818,000	214,941
Disability Pensions	437,500	571,045	625,000	162,414
Separation Refunds	-	128,188	-	-
QUILDRO	12,000	11,889	12,000	3,567
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>6,867,000</u>	<u>7,382,492</u>	<u>8,891,000</u>	<u>2,194,093</u>
Net Surplus (Deficit)	<u>\$ 4,538,524</u>	<u>\$ 2,862,747</u>	<u>\$ 2,615,751</u>	<u>\$ 2,093,978</u>
Beg Net Assets held in Trust		72,465,514	75,328,261	75,328,261
End Net Assets held in Trust		<u>\$ 75,328,261</u>	<u>\$ 77,944,012</u>	<u>\$ 77,422,239</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									
FY 2011 Unreserved Fund Balance	\$ 15,876,431	\$ 13,696,626	\$ 15,222,768									
FY 2012 Cash Balance	\$ 8,894,526	\$ 8,902,327	\$ 13,603,167									
FY 2011 Cash Balance	\$ 10,098,061	\$ 10,059,185	\$ 8,500,193									