



# Memorandum

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

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

Subject: August 2012 Monthly Financial Report

Date: September 28, 2012

Please find attached the unaudited financial statements as of August 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                  | 8/31/2012             | 8/31/2012            |
|----------------------------|---------|-----------------------|-----------------------|----------------------|-----------------------|----------------------|
|                            |         | 8/31/2012             | 8/31/2012             | 8/31/2012            | Unreserved            | Cash                 |
|                            |         | Revenue               | Expenses              | Net                  | Fund Balance          | Balance*             |
| General                    | 100     | \$ 58,342,180         | \$ 53,242,989         | \$ 5,099,191         | \$ 23,492,360         | \$ 13,735,774        |
| Library                    | 185     | 4,767,595             | 2,870,375             | 1,897,220            | 1,897,220             | 1,897,885            |
| HPRP                       | 190     | 83,648                | 83,648                | -                    | -                     | -                    |
| Neighborhood Stabilization | 195     | 5,548,377             | 5,522,339             | 26,038               | 26,038                | 26,039               |
| Motor Fuel                 | 200     | 1,214,084             | 1,364,184             | (150,100)            | 1,050,144             | 890,144              |
| Emergency 911              | 205     | 615,677               | 707,762               | (92,085)             | 1,218,673             | 1,078,673            |
| SSA#4                      | 210     | 357,743               | 298,500               | 59,243               | (1,788)               | (30,666)             |
| CDBG                       | 215     | 1,470,311             | 999,872               | 470,439              | 893,238               | 110,825              |
| CDBG Loan                  | 220     | 211,771               | 137,829               | 73,942               | 2,076,022             | 99,601               |
| Economic Development       | 225     | 1,158,707             | 1,220,677             | (61,970)             | 2,125,639             | 1,908,193            |
| Neighborhood Improvement   | 235     | -                     | -                     | -                    | 109,915               | 109,915              |
| Home                       | 240     | 438,673               | 339,828               | 98,845               | 2,819,463             | 893                  |
| Affordable Housing         | 250     | 35,568                | 87,435                | (51,867)             | 2,206,650             | 527,718              |
| Washington National TIF    | 300     | 4,576,949             | 3,382,200             | 1,194,749            | 9,389,097             | 8,807,706            |
| SSA#5                      | 305     | 420,083               | 423,231               | (3,148)              | 445,021               | 391,365              |
| SW II TIF (Howard Hartrey) | 310     | 1,140,148             | 1,149,201             | (9,053)              | 4,991,820             | 4,991,820            |
| Southwest TIF              | 315     | 455,021               | 19,280                | 435,741              | 321,658               | 313,859              |
| Debt Service               | 320     | 16,209,355            | 7,136,960             | 9,072,395            | 11,701,415            | 10,140,236           |
| Howard Ridge TIF           | 330     | 481,902               | 386,408               | 95,494               | 1,196,247             | 1,186,757            |
| West Evanston TIF          | 335     | 263,042               | 335,987               | (72,945)             | 1,422,648             | 1,347,940            |
| Capital Improvement        | 415     | 4,993,370             | 1,549,624             | 3,443,746            | 9,190,406             | 9,494,878            |
| Special Assessment         | 420     | 193,522               | 214,214               | (20,692)             | 2,924,197             | 2,924,197            |
| Parking                    | 505     | 7,276,891             | 5,649,536             | 1,627,355            | 16,823,796            | 16,338,050           |
| Water                      | 510-513 | 14,668,760            | 11,209,256            | 3,459,504            | 11,706,492            | 11,242,483           |
| Sewer                      | 515     | 13,954,368            | 8,291,277             | 5,663,091            | 9,176,362             | 6,459,180            |
| Solid Waste                | 520     | 3,053,047             | 2,585,252             | 467,795              | (1,103,916)           | (1,442,383)          |
| Fleet                      | 600     | 2,160,763             | 3,370,860             | (1,210,097)          | 429,514               | (89,922)             |
| Equipment Replacement      | 601     | 2,626,563             | 1,217,738             | 1,408,825            | 1,408,825             | 1,408,825            |
| Insurance                  | 605     | 10,638,148            | 11,095,086            | (456,938)            | (6,581,710)           | 876,162              |
| <b>Total**</b>             |         | <b>\$ 157,356,266</b> | <b>\$ 124,891,548</b> | <b>\$ 32,464,718</b> | <b>\$ 111,355,446</b> | <b>\$ 94,746,147</b> |

\*This is net of any interfund receivables/payables

\*\*This summary does not include the Police or Fire Pension Funds even though detailed reports are included. 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 August 31, 2012 was 66.7% of the Fiscal Year 2012 budgeted amount. General Fund Revenues were approximately \$58.3M or 70.5% of the budgeted amount. General Fund Expenditures were \$53.2M or 63% of the budgeted amount. The net surplus for the General Fund through August 31, 2012 was approximately \$5.1M. 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 August 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 August 31, 2012, the Library Fund has exceeded budgeted revenue for FY 2012 and is currently showing a surplus of approximately \$1.9M. Staff anticipates that Library Fund revenues will not increase significantly for the remainder of FY 2012. As a result, staff anticipates the Library will spend down most of the current \$1.9M fund balance by year-end.

Through August 31, 2012, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$1,788 and a negative cash balance of \$30,666. 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 August 31, 2012, the Debt Service Fund is showing a positive fund balance of approximately \$11.7M. Staff anticipates this balance will be significantly reduced on December 1, 2012 due to a scheduled debt service payment of approximately \$9.5M. Additionally, the Debt Service Fund balance will be further reduced due to a scheduled payment of \$337,063 on January 1, 2013.

Through August 31, 2012, the Solid Waste Fund is showing a negative fund balance of \$1,103,916 and a negative cash balance of \$1,442,383.

Through August 31, 2012, there is a negative cash balance of \$89,922 in the Fleet Fund.

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 August 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 August 31, 2012  
 (Target is 66.7% 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        | \$        | 12,099,274        | 98.4%        | \$         | -                 | \$        | -                | \$           | -         | \$                | -                | \$                | -            |             |                   |           |                   |              |           |                  |           |                  |              |  |
| Sales Tax                          |              | 15,206,475        |           | 9,418,526         | 61.9%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             |                   |           |                   |              |           |                  |           |                  |              |  |
| State Income Tax                   |              | 5,853,839         |           | 4,609,427         | 78.7%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             |                   |           |                   |              |           |                  |           |                  |              |  |
| Utility Tax                        |              | 8,672,006         |           | 5,602,323         | 64.6%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             |                   |           |                   |              |           |                  |           |                  |              |  |
| Real Estate Transfer Tax           |              | 1,725,000         |           | 1,381,752         | 80.1%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             |                   |           |                   |              |           |                  |           |                  |              |  |
| Liquor Tax                         |              | 2,070,063         |           | 1,438,655         | 69.5%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             |                   |           |                   |              |           |                  |           |                  |              |  |
| Other Taxes                        |              | 5,860,547         |           | 3,362,407         | 57.4%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             |                   |           |                   |              |           |                  |           |                  |              |  |
| Licenses, Permits, Fees            |              | 8,652,861         |           | 6,340,896         | 73.3%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             |                   |           |                   |              |           |                  |           |                  |              |  |
| Charges for Services               |              | 7,853,023         |           | 5,653,201         | 72.0%        | 6,171,637  | 4,267,407         | 69.1%     | 12,905,000       | 9,693,860    | 75.1%     | 12,908,000        | 9,906,439        | 76.7%             | 3,624,033    | 2,176,009   | 60.0%             |           |                   |              |           |                  |           |                  |              |  |
| Intergovernmental Revenues         |              | 669,897           |           | 420,492           | 62.8%        |            | -                 |           | 262,500          | 262,500      | 100.0%    |                   | -                |                   | 140,000      | 46,393      | 33.1%             |           |                   |              |           |                  |           |                  |              |  |
| Interfund Transfers                |              | 7,890,068         |           | 5,118,370         | 64.9%        | 3,876,726  | 3,009,484         | 77.6%     |                  | -            |           |                   | -                |                   | 1,245,967    | 830,645     | 66.7%             |           |                   |              |           |                  |           |                  |              |  |
| Other Non-Tax Revenue              |              | 5,950,622         |           | 2,896,857         | 48.7%        | 2,034,004  | -                 | 0.0%      | 5,600,557        | 4,712,400    | 84.1%     | 9,092,236         | 4,047,929        | 44.5%             |              | -           |                   |           |                   |              |           |                  |           |                  |              |  |
| <b>Total Revenues</b>              | <b>\$</b>    | <b>82,700,787</b> | <b>\$</b> | <b>58,342,180</b> | <b>70.5%</b> | <b>\$</b>  | <b>12,082,367</b> | <b>\$</b> | <b>7,276,891</b> | <b>60.2%</b> | <b>\$</b> | <b>18,768,057</b> | <b>\$</b>        | <b>14,668,760</b> | <b>78.2%</b> | <b>\$</b>   | <b>22,000,236</b> | <b>\$</b> | <b>13,954,368</b> | <b>63.4%</b> | <b>\$</b> | <b>5,010,000</b> | <b>\$</b> | <b>3,053,047</b> | <b>60.9%</b> |  |
| <b>Expenditures</b>                |              |                   |           |                   |              |            |                   |           |                  |              |           |                   |                  |                   |              |             |                   |           |                   |              |           |                  |           |                  |              |  |
| Legislative                        | \$           | 616,033           | \$        | 418,740           | 68.0%        | \$         | -                 | \$        | -                | \$           | -         | \$                | -                | \$                | -            | \$          | -                 | \$        | -                 | \$           | -         | \$               | -         | \$               | -            |  |
| City Administration                |              | 1,856,258         |           | 948,855           | 51.1%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             | -                 |           | -                 |              | -         |                  | -         |                  | -            |  |
| Law Department                     |              | 999,107           |           | 606,658           | 60.7%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             | -                 |           | -                 |              | -         |                  | -         |                  | -            |  |
| Administrative Services Department |              | 8,643,197         |           | 5,189,788         | 60.0%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             | -                 |           | -                 |              | -         |                  | -         |                  | -            |  |
| Community and Econ. Development    |              | 3,148,339         |           | 1,962,468         | 62.3%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             | -                 |           | -                 |              | -         |                  | -         |                  | -            |  |
| Police Department                  |              | 24,752,938        |           | 16,304,434        | 65.9%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             | -                 |           | -                 |              | -         |                  | -         |                  | -            |  |
| Fire & Life Safety Services        |              | 13,314,621        |           | 8,654,221         | 65.0%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             | -                 |           | -                 |              | -         |                  | -         |                  | -            |  |
| Health Department                  |              | 2,413,969         |           | 1,530,259         | 63.4%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             | -                 |           | -                 |              | -         |                  | -         |                  | -            |  |
| Public Works - Operating           |              | 9,559,460         |           | 5,767,694         | 60.3%        | 11,731,140 | 4,005,920         | 34.1%     |                  | -            |           |                   | -                |                   | -            |             | -                 |           | -                 |              | -         |                  | 5,187,861 | 2,585,252        | 49.8%        |  |
| Public Works - Capital Outlay      |              | -                 |           | -                 |              | 3,520,000  | 1,643,616         | 46.7%     |                  | -            |           |                   | -                |                   | -            |             | -                 |           | -                 |              | -         |                  | -         |                  | -            |  |
| Parks, Recreation & Comm. Services |              | 17,392,621        |           | 11,243,205        | 64.6%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             | -                 |           | -                 |              | -         |                  | -         |                  | -            |  |
| Capital Improvement Transfer       |              | 1,250,000         |           | 450,000           | 36.0%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             | -                 |           | -                 |              | -         |                  | -         |                  | -            |  |
| Equipment Replacement Transfer     |              | 500,000           |           | 166,667           | 33.3%        |            | -                 |           | -                |              | -         |                   | -                |                   | -            |             | -                 |           | -                 |              | -         |                  | -         |                  | -            |  |
| Utilities - Operating              |              | -                 |           | -                 |              |            | -                 |           | 12,664,258       | 8,270,548    | 65.3%     | 16,690,143        | 7,879,118        | 47.2%             |              | -           |                   | -         |                   | -            |           | -                |           | -                |              |  |
| Utilities - Capital Outlay         |              | -                 |           | -                 |              |            | -                 |           | 7,999,500        | 2,938,708    | 36.7%     | 4,771,000         | 412,159          | 8.6%              |              | -           |                   | -         |                   | -            |           | -                |           | -                |              |  |
| <b>Total Expenditures</b>          | <b>\$</b>    | <b>84,446,543</b> | <b>\$</b> | <b>53,242,989</b> | <b>63.0%</b> | <b>\$</b>  | <b>15,251,140</b> | <b>\$</b> | <b>5,649,536</b> | <b>37.0%</b> | <b>\$</b> | <b>20,663,758</b> | <b>\$</b>        | <b>11,209,256</b> | <b>54.2%</b> | <b>\$</b>   | <b>21,461,143</b> | <b>\$</b> | <b>8,291,277</b>  | <b>38.6%</b> | <b>\$</b> | <b>5,187,861</b> | <b>\$</b> | <b>2,585,252</b> | <b>49.8%</b> |  |

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

|  | FY 2011<br>Budget<br>Adopted | FY 2011<br>Audited<br>Actual | FY 2012<br>Budget<br>Amended | FY 2012<br>YTD<br>Actual |
|--|------------------------------|------------------------------|------------------------------|--------------------------|
| Tax - Property   | \$ 16,516,200                | \$ 16,235,517                | \$ 12,296,386                | \$ 12,099,274            |
| Tax - State Use  | 677,877                      | 921,494                      | 1,091,215                    | 687,654                  |
| Tax - Sales Tax - Basic                                | 7,300,000                    | 7,671,007                    | 9,209,455                    | 5,762,758                |
| Tax - Sales Tax - Home Rule                            | 4,552,968                    | 4,902,429                    | 5,997,020                    | 3,655,768                |
| Tax - Auto Rental                                      | 29,155                       | 34,004                       | 36,445                       | 24,741                   |
| Tax - Athletic Contest                                 | 550,000                      | 718,538                      | 700,000                      | 190,795                  |
| Tax - State Income                                     | 4,635,565                    | 4,924,177                    | 5,853,839                    | 4,609,427                |
| Tax - Fire Insurance                                   | 90,000                       | -                            | -                            | -                        |
| Tax - Electric Utility                                 | 2,196,333                    | 2,358,266                    | 3,069,806                    | 1,978,258                |
| Tax - Natural Gas Utility                              | 1,385,130                    | 871,281                      | 1,583,000                    | 706,029                  |
| Tax - Natural Gas Use - Home Rule                      | 709,044                      | 539,228                      | 869,000                      | 488,922                  |
| Tax - Cigarette  | 295,284                      | 301,219                      | 485,000                      | 142,495                  |
| Tax - Evanston Motor Fuel                              | 550,378                      | 481,751                      | 761,587                      | 431,580                  |
| Tax - Liquor   | 1,623,754                    | 1,857,121                    | 2,070,063                    | 1,438,655                |
| Tax - Parking  | 1,800,000                    | 1,942,347                    | 2,160,000                    | 1,490,625                |
| 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                    | 1,381,752                |
| Tax - Telecommunications                               | 2,691,834                    | 2,607,013                    | 3,150,200                    | 2,429,114                |
| License Fees - Vehicles                                | 1,799,820                    | 2,056,523                    | 2,598,341                    | 675,149                  |
| License Fees - Other                                   | 814,720                      | 900,475                      | 1,045,382                    | 599,029                  |
| Permit Fees - Building                                 | 2,500,000                    | 1,834,961                    | 2,500,000                    | 2,716,450                |
| Permit Fees - Other                                    | 1,086,400                    | 1,142,828                    | 1,184,788                    | 1,375,786                |
| Other Fees   | 1,092,617                    | 847,241                      | 1,324,350                    | 974,482                  |
| Fines and Forfeiture Revenue                           | 3,806,864                    | 3,279,785                    | 4,721,639                    | 2,118,739                |
| Charges for Services Revenue                           | 6,048,402                    | 6,184,831                    | 7,853,023                    | 5,653,201                |
| Intergovernmental Revenue                              | 802,239                      | 795,336                      | 669,897                      | 420,492                  |
| Other Revenue  | 1,575,183                    | 809,498                      | 1,216,983                    | 774,127                  |
| Interfund Transfers In (Other Funds)                   | 6,790,549                    | 6,557,462                    | 7,890,068                    | 5,118,370                |
| Interest Income  | 12,000                       | 767,335                      | 12,000                       | 3,991                    |
| <b>Total Revenue</b>                                   | <b>73,873,482</b>            | <b>73,969,578</b>            | <b>82,700,787</b>            | <b>58,342,180</b>        |
| Legislative  | 523,131                      | 516,342                      | 616,033                      | 418,740                  |
| City Administration                                    | 1,675,952                    | 1,363,079                    | 1,856,258                    | 948,855                  |
| Law Department   | 828,120                      | 821,667                      | 999,107                      | 606,658                  |
| Administrative Services Department                     | 8,206,488                    | 7,297,540                    | 8,643,197                    | 5,189,788                |
| Community and Economic Development                     | 2,824,205                    | 2,616,811                    | 3,148,339                    | 1,962,468                |
| Police Department                                      | 20,263,642                   | 20,444,887                   | 24,752,938                   | 16,304,434               |
| Fire & Life Safety Services Department                 | 11,192,783                   | 11,019,489                   | 13,314,621                   | 8,654,221                |
| Health Department                                      | 2,135,313                    | 1,991,209                    | 2,413,969                    | 1,530,259                |
| Public Works Department                                | 6,862,268                    | 6,426,231                    | 9,559,460                    | 5,767,694                |
| Library (Note 1)                                       | 3,708,359                    | 3,695,279                    | -                            | -                        |
| Parks, Recreation & Community Services                 | 15,653,221                   | 15,436,525                   | 17,392,621                   | 11,243,205               |
| Transfer to Capital Improvement Fund                   | -                            | -                            | 1,250,000                    | 450,000                  |
| Transfer to Equipment Replacement Fund                 | -                            | -                            | 500,000                      | 166,667                  |
| <b>Total Expenditures</b>                              | <b>73,873,482</b>            | <b>71,629,059</b>            | <b>84,446,543</b>            | <b>53,242,989</b>        |
| <b>Net Surplus (Deficit)</b>                           | <b>\$ -</b>                  | <b>\$ 2,340,519</b>          | <b>\$ (1,745,756)</b>        | <b>\$ 5,099,191</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>\$ 23,492,360</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.<sup>5</sup>

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

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

|  | FY 2011<br>Budget<br><u>Adopted</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Budget<br><u>Adopted</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| <b>Revenue By Source</b>                               |                                     |                                     |                                     |                                 |
| Library Fines & Fees                                   | \$ -                                | \$ -                                | \$ 150,000                          | \$ 103,005                      |
| Library Material Replacement                           | -                                   | -                                   | 12,500                              | 8,063                           |
| Copy Machine Charges                                   | -                                   | -                                   | 20,000                              | 13,666                          |
| Meeting Room Fees                                      | -                                   | -                                   | 10,000                              | 4,351                           |
| Non-resident Cards                                     | -                                   | -                                   | 2,460                               | 743                             |
| North Branch Rental Income                             | -                                   | -                                   | 47,325                              | 36,893                          |
| State Per Capita Grant                                 | -                                   | -                                   | 75,900                              | 76,385                          |
| Personal Property Repl. Tax                            | -                                   | -                                   | 50,200                              | -                               |
| Video Rentals  | -                                   | -                                   | 28,000                              | 25,016                          |
| Transfer from General Fund                             | -                                   | -                                   | -                                   | 521,920                         |
| Allocation - Property Taxes                            | -                                   | -                                   | <u>4,253,214</u>                    | <u>3,977,553</u>                |
| <b>Total Revenues</b>                                  | <u>-</u>                            | <u>-</u>                            | <b><u>4,649,599</u></b>             | <b><u>4,767,595</u></b>         |
| <b>Expenditures</b>                                    |                                     |                                     |                                     |                                 |
| Youth Services   | -                                   | -                                   | 800,390                             | 523,470                         |
| Adult Services   | -                                   | -                                   | 1,579,231                           | 952,648                         |
| Circulation  | -                                   | -                                   | 589,769                             | 392,315                         |
| North Branch   | -                                   | -                                   | 203,336                             | 123,287                         |
| Technical Services                                     | -                                   | -                                   | 473,306                             | 291,696                         |
| Maintenance  | -                                   | -                                   | 491,375                             | 270,428                         |
| Administration   | -                                   | -                                   | <u>512,192</u>                      | <u>316,531</u>                  |
| <b>Total Expenditures</b>                              | <u>-</u>                            | <u>-</u>                            | <b><u>4,649,599</u></b>             | <b><u>2,870,375</u></b>         |
| <b>Net Surplus (Deficit)</b>                           | <u>-</u>                            | <u>-</u>                            | <u>-</u>                            | <b><u>\$ 1,897,220</u></b>      |
| Beginning Fund Balance                                 |                                     | -                                   |                                     | -                               |
| Ending Fund Balance                                    |                                     | <u>-</u>                            |                                     | <u>1,897,220</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 August 31, 2012

|  | FY 2011<br>Budget<br><u>Adopted</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Budget<br><u>Adopted</u> | FY 2012<br>YTD<br><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>            |
| <br>   |                                     |                                     |                                     |                                 |
| 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>            |
| <br>   |                                     |                                     |                                     |                                 |
| <b>Net Surplus (Deficit)</b>                           | <b><u>\$ -</u></b>                  | <b><u>\$ -</u></b>                  | <b><u>\$ -</u></b>                  | <b><u>\$ -</u></b>              |
| <br>   |                                     |                                     |                                     |                                 |
| Beginning Fund Balance                                 |                                     | -                                   |                                     | -                               |
| Ending Fund Balance                                    |                                     | <u>\$ -</u>                         |                                     | <u>\$ -</u>                     |
| <br>   |                                     |                                     |                                     |                                 |
| <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 August 31, 2012

|                              | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Budget<br><u>Adopted</u> | FY 2012<br>YTD<br><u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Grant Proceeds               | \$ 6,887,345                        | \$ 5,409,752                        | \$ 5,699,363                        | \$ 5,494,795                    |
| Program Income               | <u>1,500,000</u>                    | <u>-</u>                            | <u>1,750,000</u>                    | <u>53,582</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>5,548,377</u></b>         |
| <br>                         |                                     |                                     |                                     |                                 |
| Development Activities       | 7,985,000                           | 5,083,230                           | 6,771,363                           | 5,204,286                       |
| Administration               | 124,345                             | 324,612                             | 338,749                             | 223,019                         |
| Transfer to Debt Service     | -                                   | 1,910                               | 3,616                               | 2,411                           |
| Transfer to Insurance        | -                                   | -                                   | 15,635                              | 10,423                          |
| Transfer to General Fund     | <u>278,000</u>                      | <u>-</u>                            | <u>320,000</u>                      | <u>82,200</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>5,522,339</u></b>         |
| <br>                         |                                     |                                     |                                     |                                 |
| <b>Net Surplus (Deficit)</b> | <b><u>\$ -</u></b>                  | <b><u>\$ -</u></b>                  | <b><u>\$ -</u></b>                  | <b><u>\$ 26,038</u></b>         |
| <br>                         |                                     |                                     |                                     |                                 |
| Beginning Fund Balance       |                                     | -                                   |                                     | -                               |
| Ending Fund Balance          |                                     | <u>\$ -</u>                         |                                     | <u>\$ 26,038</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 August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| State Allotment  | \$ 1,900,000                        | \$ 2,195,972                        | \$ 1,900,000                        | \$ 1,213,472                    |
| Investment Earnings                                      | 2,000                               | 615                                 | 2,000                               | 612                             |
| 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>1,214,084</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| Sheridan Rd./ Isabella St. Project<br>(JT with Wilmette) | -                                   | -                                   | -                                   | -                               |
| Street Resurfacing (2009)                                | -                                   | -                                   | -                                   | -                               |
| Street Resurfacing (2010)                                | -                                   | -                                   | -                                   | -                               |
| Street Resurfacing (2011)                                | 1,200,000                           | 980,941                             | 1,400,000                           | 806,191                         |
| Transfer to General Fund - Staff Engineering             | 110,606                             | 110,606                             | 132,727                             | 88,484                          |
| Transfer to General Fund - Street Maintenance            | <u>586,886</u>                      | <u>586,886</u>                      | <u>704,263</u>                      | <u>469,509</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>1,364,184</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| <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>\$ (150,100)</u></b>      |
| <br>   |                                     |                                     |                                     |                                 |
| Beginning Fund Balance                                   |                                     | 682,090                             |                                     | 1,200,244                       |
| Ending Fund Balance                                      |                                     | <u>\$ 1,200,244</u>                 |                                     | <u>\$ 1,050,144</u>             |
| <br>   |                                     |                                     |                                     |                                 |
| <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 August 31, 2012

|                               | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|-------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Landline Surcharge Revenue    | \$ 525,000                          | \$ 511,586                          | \$ 617,400                          | \$ 394,930                      |
| Wireless Surcharge Revenue    | 340,000                             | 383,844                             | 416,160                             | 220,303                         |
| Interest Income               | 750                                 | 296                                 | 1,000                               | 444                             |
| 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>615,677</u></b>           |
| <br>                          |                                     |                                     |                                     |                                 |
| Operating Expense             | 778,737                             | 689,786                             | 847,415                             | 515,921                         |
| Transfer to General Fund      | 125,868                             | 125,868                             | 125,950                             | 83,966                          |
| Transfer to Insurance Fund    |                                     | -                                   | 95,095                              | 63,396                          |
| Transfer to Debt Service Fund |                                     | -                                   | 10,385                              | 6,923                           |
| 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>707,762</u></b>           |
| <br>                          |                                     |                                     |                                     |                                 |
| <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>\$ (92,085)</u></b>       |

|                        |                     |                     |
|------------------------|---------------------|---------------------|
| Beginning Fund Balance | 1,394,832           | 1,310,758           |
| Ending Fund Balance    | <u>\$ 1,310,758</u> | <u>\$ 1,218,673</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 August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Property Tax Revenue                                   | \$ 378,000                          | \$ 214,614                          | \$ 398,000                          | \$ 357,737                      |
| Investment Income                                      | <u>-</u>                            | <u>30</u>                           | <u>-</u>                            | <u>6</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>357,743</u></b>           |
| <br>   |                                     |                                     |                                     |                                 |
| Professional Fees (Evmark)                             | <u>378,000</u>                      | <u>388,000</u>                      | <u>398,000</u>                      | <u>298,500</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>298,500</u></b>           |
| <br>   |                                     |                                     |                                     |                                 |
| <b>Net Surplus (Deficit)</b>                           | <b><u>\$ -</u></b>                  | <b><u>\$ (173,356)</u></b>          | <b><u>\$ -</u></b>                  | <b><u>\$ 59,243</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| Beginning Fund Balance                                 |                                     | 112,325                             |                                     | (61,031)                        |
| Ending Fund Balance                                    |                                     | <u>\$ (61,031)</u>                  |                                     | <u>\$ (1,788)</u>               |
| <br>   |                                     |                                     |                                     |                                 |
| <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 August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Intergovernmental/Entitlement                          | \$ 2,095,180                        | \$ 1,754,755                        | \$ 1,490,500                        | \$ 1,397,473                    |
| Funds Reallocated from Prior Years                     | 25,000                              |                                     | 65,693                              | -                               |
| Program Income   | 20,000                              | -                                   | 140,000                             | 72,838                          |
| 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>1,470,311</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| CDBG Administration/Planning                           | 308,367                             | 337,872                             | 232,382                             | 106,836                         |
| Development Activities                                 | 1,016,894                           | 1,418,095                           | 432,000                             | 231,556                         |
| Capital Projects                                       | -                                   | -                                   | 255,000                             | 144,889                         |
| Transfers to Debt Service                              | -                                   | 4,090                               | -                                   | 1,807                           |
| Transfers to General Fund                              | <u>772,000</u>                      | <u>-</u>                            | <u>776,811</u>                      | <u>514,784</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>999,872</u></b>           |
| <br>   |                                     |                                     |                                     |                                 |
| <b>Net Surplus (Deficit)</b>                           | <b><u>\$ 42,919</u></b>             | <b><u>\$ -</u></b>                  | <b><u>\$ -</u></b>                  | <b><u>\$ 470,439</u></b>        |
| <br>   |                                     |                                     |                                     |                                 |
| Beginning Fund Balance                                 |                                     | 422,799                             |                                     | 422,799                         |
| Ending Fund Balance                                    |                                     | <u>\$ 422,799</u>                   |                                     | <u>\$ 893,238</u>               |
| <br>   |                                     |                                     |                                     |                                 |
| <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 August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Intergovernmental Revenue                              | \$ -                                | \$ 4,800                            | \$ -                                | \$ 132,067                      |
| Program Income   | 9,000                               | -                                   | 9,000                               | 79,559                          |
| Interest Income  | <u>-</u>                            | <u>1,018</u>                        | <u>-</u>                            | <u>145</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>211,771</u></b>           |
| <br>   |                                     |                                     |                                     |                                 |
| Program Expenses                                       | 20,000                              | 8,460                               | 20,000                              | 137,829                         |
| 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>137,829</u></b>           |
| <br>   |                                     |                                     |                                     |                                 |
| <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>\$ 73,942</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| Beginning Fund Balance                                 |                                     | 2,004,722                           |                                     | 2,002,080                       |
| Ending Fund Balance                                    |                                     | <u>\$ 2,002,080</u>                 |                                     | <u>\$ 2,076,022</u>             |
| <br>   |                                     |                                     |                                     |                                 |
| <b>Audited FY 2011 Ending Fund Balance Composition</b> |                                     |                                     |                                     |                                 |
| 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 August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Amended<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Hotel Tax  | \$ 1,350,000                        | \$ 1,440,739                        | \$ 1,600,000                        | \$ 931,579                      |
| Amusement Tax  | 300,000                             | 241,767                             | 300,000                             | 178,109                         |
| Howard-Ridge Loan Repayment                            | -                                   | -                                   | 48,500                              | 48,500                          |
| Miscellaneous  | -                                   | -                                   | -                                   | 250                             |
| Investment Income                                      | <u>8,000</u>                        | <u>179</u>                          | <u>8,000</u>                        | <u>269</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>1,158,707</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| Economic Development Activities                        | 1,640,247                           | 1,541,021                           | 1,802,825                           | 833,767                         |
| Capital Projects                                       | -                                   | -                                   | 160,000                             | 26,382                          |
| Tax Rebate Agreement                                   | -                                   | -                                   | -                                   | -                               |
| Transfer to Debt Service                               | -                                   | -                                   | 12,752                              | 8,501                           |
| Transfer to Insurance                                  | -                                   | -                                   | 75,334                              | 50,222                          |
| Transfers to General Fund                              | <u>377,256</u>                      | <u>377,256</u>                      | <u>452,707</u>                      | <u>301,805</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>1,220,677</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| <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>\$ (61,970)</u></b>       |
| <br>   |                                     |                                     |                                     |                                 |
| Beginning Fund Balance                                 |                                     | 2,423,201                           |                                     | 2,187,609                       |
| Ending Fund Balance                                    |                                     | <u>\$ 2,187,609</u>                 |                                     | <u>\$ 2,125,639</u>             |
| <br>   |                                     |                                     |                                     |                                 |
| <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 August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><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>                 |
| <br>   |                                     |                                     |                                     |                                 |
| 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>                 |
| <br>   |                                     |                                     |                                     |                                 |
| <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>              |
| <br>   |                                     |                                     |                                     |                                 |
| Beginning Fund Balance                                 |                                     | 89,915                              |                                     | 109,915                         |
| Ending Fund Balance                                    |                                     | <u>\$ 109,915</u>                   |                                     | <u>\$ 109,915</u>               |
| <br>   |                                     |                                     |                                     |                                 |
| <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 August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Intergovernmental /Entitlement                         | \$ 560,000                          | \$ 175,068                          | \$ 500,000                          | \$ 420,542                      |
| Interest Income  | -                                   | 6,030                               | -                                   | -                               |
| Program Income   | <u>10,000</u>                       | -                                   | <u>10,000</u>                       | <u>18,131</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>438,673</u></b>           |
| <br>   |                                     |                                     |                                     |                                 |
| Home Administration/Planning                           | 56,000                              | -                                   | -                                   | -                               |
| CHDO Operating   | 28,000                              | -                                   | -                                   | -                               |
| Development Activities                                 | 429,600                             | 97,011                              | 604,000                             | 307,308                         |
| Transfers to General Fund                              | <u>56,400</u>                       | -                                   | <u>59,958</u>                       | <u>32,520</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>339,828</u></b>           |
| <br>   |                                     |                                     |                                     |                                 |
| <b>Net Surplus (Deficit)</b>                           | <b><u>\$ -</u></b>                  | <b><u>\$ 84,087</u></b>             | <b><u>\$ (153,958)</u></b>          | <b><u>\$ 98,845</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| Beginning Fund Balance                                 |                                     | 2,636,531                           |                                     | 2,720,618                       |
| Ending Fund Balance                                    |                                     | <u>\$ 2,720,618</u>                 |                                     | <u>\$ 2,819,463</u>             |
| <br>   |                                     |                                     |                                     |                                 |
| <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 August 31, 2012

|                         | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|-------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Demolition Taxes        | 8,330                               | 20,000                              | -                                   | -                               |
| Developer Contributions | -                                   | 2,000                               | 125,000                             | 35,278                          |
| Rehab Repayments        | 20,000                              | -                                   | -                                   | -                               |
| Interest Income         | 1,000                               | 245                                 | 125                                 | 290                             |
| 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>35,568</u></b>            |

|                           |                       |                      |                       |                      |
|---------------------------|-----------------------|----------------------|-----------------------|----------------------|
| Housing - Land            | 41,650                | -                    | -                     | -                    |
| Housing - Buildings       | -                     | -                    | -                     | -                    |
| Down Payment Assistance   | 166,600               | 47,152               | 166,600               | 71,441               |
| Transfers to General Fund | 19,992                | 19,992               | 23,990                | 15,994               |
| Miscellaneous             | 39,984                | 7,094                | 40,000                | -                    |
| <b>Total Expenditures</b> | <b><u>268,226</u></b> | <b><u>74,238</u></b> | <b><u>230,590</u></b> | <b><u>87,435</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>\$ (51,867)</u></b> |
|------------------------------|----------------------------|---------------------------|----------------------------|---------------------------|

|                        |                     |                     |
|------------------------|---------------------|---------------------|
| Beginning Fund Balance | 2,299,153           | 2,258,517           |
| Ending Fund Balance    | <u>\$ 2,258,517</u> | <u>\$ 2,206,650</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 August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Amended<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Net Property Tax Increment                             | \$ 4,800,000                        | \$ 3,326,012                        | \$ 5,073,000                        | \$ 4,565,759                    |
| Interest Income  | <u>25,000</u>                       | <u>6,708</u>                        | <u>25,000</u>                       | <u>11,190</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>4,576,949</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| Series 1997 Principal<br>(refunded by 1999 & 2008D)    | 325,000                             | 325,000                             | 405,000                             | -                               |
| Series 1997 Interest<br>(refunded by 1999 and 2008D)   | 128,200                             | 118,200                             | 100,650                             | 50,325                          |
| Contributions to Other Agencies                        | -                                   | -                                   | 800,000                             | -                               |
| Economic Development Projects                          |                                     |                                     | 500,000                             | 71,312                          |
| Capital Improvements                                   | 773,715                             | -                                   | 2,536,000                           | 425,000                         |
| Contractual Services                                   | 125,000                             | 113,212                             | 35,000                              | 34,412                          |
| Transfer to Parking Fund (Sherman)                     | 3,419,636                           | 3,419,636                           | 3,876,726                           | 2,584,484                       |
| Transfer to General Fund                               | <u>325,000</u>                      | <u>325,000</u>                      | <u>325,000</u>                      | <u>216,667</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>3,382,200</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| <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>\$ 1,194,749</u></b>      |
| <br>   |                                     |                                     |                                     |                                 |
| Beginning Fund Balance                                 |                                     | 9,162,676                           |                                     | 8,194,348                       |
| Ending Fund Balance                                    |                                     | <u>\$ 8,194,348</u>                 |                                     | <u>\$ 9,389,097</u>             |
| <br>   |                                     |                                     |                                     |                                 |
| <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 August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Net Property Taxes                                     | \$ 428,756                          | \$ 263,566                          | \$ 428,756                          | \$ 420,074                      |
| Interest Income  | <u>100</u>                          | <u>34</u>                           | <u>-</u>                            | <u>9</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>420,083</u></b>           |
| <br>   |                                     |                                     |                                     |                                 |
| 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>           |
| <br>   |                                     |                                     |                                     |                                 |
| <b>Net Surplus (Deficit)</b>                           | <b><u>\$ 100</u></b>                | <b><u>\$ 209,747</u></b>            | <b><u>\$ 5,524</u></b>              | <b><u>\$ (3,148)</u></b>        |
| <br>   |                                     |                                     |                                     |                                 |
| Beginning Fund Balance                                 |                                     | 238,422                             |                                     | 448,169                         |
| Ending Fund Balance                                    |                                     | <u>\$ 448,169</u>                   |                                     | <u>\$ 445,021</u>               |
| <br>   |                                     |                                     |                                     |                                 |
| <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 August 31, 2012

|   | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Amended<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|---|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Net Property Tax Increment  | \$ 1,300,000                        | \$ 641,140                          | \$ 1,073,000                        | \$ 1,131,880                    |
| Interest Income   | <u>5,000</u>                        | <u>1,826</u>                        | <u>5,000</u>                        | <u>8,268</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>1,140,148</u></b>         |
| <br>  |                                     |                                     |                                     |                                 |
| 1994 & 1996 Bonds Principal (refunded by<br>1999 and 2008D bonds) | 570,000                             | 570,000                             | 605,000                             | -                               |
| 1994 & 1996 Bonds Interest (refunded by<br>1999 and 2008D bonds)  | 141,804                             | 141,058                             | 109,603                             | 54,801                          |
| Surplus Distribution  | -                                   | -                                   | 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>94,400</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>1,149,201</u></b>         |
| <br>  |                                     |                                     |                                     |                                 |
| <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>\$ (9,053)</u></b>        |
| <br>  |                                     |                                     |                                     |                                 |
| Beginning Fund Balance  |                                     | 5,211,765                           |                                     | 5,000,873                       |
| Ending Fund Balance   |                                     | <u>\$ 5,000,873</u>                 |                                     | <u>\$ 4,991,820</u>             |
| <br>  |                                     |                                     |                                     |                                 |
| <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 August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Net Property Tax Increment                             | \$ 656,000                          | \$ 212,489                          | \$ 470,000                          | \$ 455,014                      |
| Interest Income  | <u>500</u>                          | <u>31</u>                           | <u>500</u>                          | <u>7</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>455,021</u></b>           |
| <br>   |                                     |                                     |                                     |                                 |
| 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>19,280</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>19,280</u></b>            |
| <br>   |                                     |                                     |                                     |                                 |
| <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>\$ 435,741</u></b>        |
| <br>   |                                     |                                     |                                     |                                 |
| Beginning Fund Balance                                 |                                     | 397,497                             |                                     | (114,083)                       |
| Ending Fund Balance                                    |                                     | <u>\$ (114,083)</u>                 |                                     | <u>\$ 321,658</u>               |
| <br>   |                                     |                                     |                                     |                                 |
| <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  
Howard Ridge TIF  
As of August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Amended<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Net Property Taxes                                     | \$ 689,000                          | \$ 479,036                          | \$ 862,000                          | \$ 471,003                      |
| Interest Income  | 400                                 | 100                                 | 400                                 | 98                              |
| Miscellaneous  | <u>-</u>                            | <u>17,618</u>                       | <u>-</u>                            | <u>10,801</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>481,902</u></b>           |
| <br>   |                                     |                                     |                                     |                                 |
| General Management Support                             | -                                   | -                                   | -                                   | -                               |
| Economic Dev. Projects                                 |                                     | 27,551                              | 300,000                             | 2,367                           |
| Capital Improvements                                   |                                     | -                                   | 900,000                             | 16,359                          |
| Developer Agreement Payments                           |                                     | -                                   | 668,836                             | 238,915                         |
| Repayments to Econ. Dev. Fund                          |                                     | -                                   | 48,500                              | 48,500                          |
| Transfers to General Fund                              | <u>120,400</u>                      | <u>120,400</u>                      | <u>120,400</u>                      | <u>80,267</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>386,408</u></b>           |
| <br>   |                                     |                                     |                                     |                                 |
| <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>\$ 95,494</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| Beginning Fund Balance                                 |                                     | 751,950                             |                                     | 1,100,753                       |
| Ending Fund Balance                                    |                                     | <u>\$ 1,100,753</u>                 |                                     | <u>\$ 1,196,247</u>             |
| <br>   |                                     |                                     |                                     |                                 |
| <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 August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><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>404</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>263,042</u></b>           |
| <br>   |                                     |                                     |                                     |                                 |
| General Management Support                             | -                                   | -                                   | -                                   | -                               |
| Economic Development Projects                          | -                                   | -                                   | 1,200,000                           | -                               |
| Other Charges  | -                                   | -                                   | 490,000                             | 295,987                         |
| Transfers to General Fund                              | 50,000                              | 50,000                              | 60,000                              | 40,000                          |
| 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>335,987</u></b>           |
| <br>   |                                     |                                     |                                     |                                 |
| <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>\$ (72,945)</u></b>       |
| <br>   |                                     |                                     |                                     |                                 |
| Beginning Fund Balance                                 |                                     | 1,254,443                           |                                     | 1,495,593                       |
| Ending Fund Balance                                    |                                     | <u>\$ 1,495,593</u>                 |                                     | <u>\$ 1,422,648</u>             |
| <br>   |                                     |                                     |                                     |                                 |
| <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 August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Amended<br><u>Budget</u> | FY 2012<br>YTD<br><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                           | 9,660                           |
| General Fund Allocation                                | -                                   | -                                   | 1,250,000                           | 450,000                         |
| Miscellaneous  | 149,000                             | 547,000                             | -                                   | -                               |
| Interest Income  | -                                   | 17,546                              | -                                   | 10,951                          |
| <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>4,993,370</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| Administration   | 95,680                              | 723,428                             | -                                   | -                               |
| Capital Outlay (includes prior year rollovers)         | 13,014,138                          | 5,091,436                           | 14,175,358                          | 1,232,957                       |
| Interfund Transfers Out                                | 300,000                             | 302,130                             | 475,000                             | 316,667                         |
| <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>1,549,624</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| <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>\$ 3,443,746</u></b>      |
| <br>   |                                     |                                     |                                     |                                 |
| Beginning Fund Balance                                 |                                     | 5,905,344                           |                                     | 5,746,660                       |
| Ending Fund Balance                                    |                                     | <u>\$ 5,746,660</u>                 |                                     | <u>\$ 9,190,406</u>             |
| <br>   |                                     |                                     |                                     |                                 |
| <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 August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Special Assessments Collected                          | \$ 550,000                          | \$ 235,028                          | \$ 300,000                          | \$ 189,643                      |
| Bond Proceeds  | -                                   | -                                   | -                                   | -                               |
| Investment Income                                      | <u>25,000</u>                       | <u>7,687</u>                        | <u>10,000</u>                       | <u>3,879</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>193,522</u></b>           |
| Transfer to Debt Service Fund                          | 317,659                             | 317,659                             | 317,660                             | 211,773                         |
| 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>214,214</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>\$ (20,692)</u></b>       |
| Beginning Fund Balance                                 |                                     | 3,759,955                           |                                     | 2,944,889                       |
| Ending Fund Balance                                    |                                     | <u>\$ 2,944,889</u>                 |                                     | <u>\$ 2,924,197</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 August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Parking Lots & Meters Operations                     | \$ 2,349,060                        | \$ 2,317,592                        | \$ 2,870,000                        | \$ 2,125,971                    |
| Church Street Garage Operations                      | 583,333                             | 539,895                             | 767,092                             | 377,707                         |
| Maple Avenue Garage Operations                       | 1,138,711                           | 898,492                             | 1,151,800                           | 787,294                         |
| Sherman Avenue Garage Operations                     | 1,331,134                           | 1,162,225                           | 1,356,275                           | 967,072                         |
| Washington National TIF Interfund Transfers-In       | 2,820,455                           | 3,419,636                           | 3,876,726                           | 3,009,484                       |
| Interest Income                                      | 34,900                              | 7,432                               | 15,070                              | 9,363                           |
| Miscellaneous Revenue                                | -                                   | 128,966                             | 11,400                              | -                               |
| 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>7,276,891</u></b>         |
| 7005 - Parking System Administration                 | 743,677                             | 811,324                             | 655,747                             | 619,386                         |
| 7015 - Parking Lots and Meters                       | 799,498                             | 701,477                             | 1,584,510                           | 454,623                         |
| 7025 - Church Street Self Park                       | 674,084                             | 360,574                             | 608,255                             | 286,783                         |
| 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                           | 1,203,895                       |
| 7037 - Maple Avenue Garage                           | 1,680,189                           | 1,446,950                           | 1,736,960                           | 614,613                         |
| Transfer to Insurance Fund                           | -                                   | -                                   | 503,877                             | 335,918                         |
| Transfer to General Fund                             | -                                   | -                                   | 644,242                             | 429,494                         |
| Transfer to Fleet                                    | -                                   | -                                   | 21,991                              | 14,661                          |
| Transfer to Equipment Replacement                    | -                                   | -                                   | 30,000                              | 20,000                          |
| 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>1,643,616</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>5,649,536</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>\$ 1,627,355</u></b>      |
| <b>Further Operating Expense Breakdown:</b>          |                                     |                                     |                                     |                                 |
| 7015 Parking Meter Activities                        | 762,846                             | 701,477                             | 1,547,858                           | 454,623                         |
| 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>454,623</u></b>           |
| 7025- Church Garage Activities                       | 494,156                             | 360,574                             | 428,327                             | 286,783                         |
| 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>286,783</u></b>           |
| 7036 Sherman Garage Activities                       | 1,199,756                           | (632,215)                           | 1,194,182                           | 1,203,895                       |
| 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>1,203,895</u></b>         |
| 7037 Maple Garage Activities                         | 1,013,991                           | 1,446,950                           | 1,070,762                           | 614,613                         |
| 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>614,613</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>\$ 16,823,796</u>            |

City of Evanston  
Water Fund  
As of August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Evanston   | \$ 4,647,499                        | \$ 4,751,615                        | \$ 5,600,000                        | \$ 4,286,471                    |
| Skokie   | 2,286,500                           | 2,304,066                           | 2,800,000                           | 2,085,218                       |
| Northwest Commission                                 | 3,570,300                           | 3,710,581                           | 4,414,000                           | 3,224,625                       |
| Cross Connection Control Fees                        | 80,000                              | 91,480                              | 91,000                              | 97,546                          |
| Investment Earnings                                  | 9,996                               | 6,569                               | 2,500                               | 8,247                           |
| 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                              | 46,570                          |
| Fees and Outside Work                                | 66,640                              | 94,184                              | 80,000                              | 124,908                         |
| Grants   | 350,000                             | 580,995                             | 262,500                             | 262,500                         |
| Insurance Reimbursements                             | -                                   | -                                   | 420,000                             | -                               |
| Phosphate Sales                                      | 49,980                              | 43,655                              | 60,000                              | -                               |
| Property Sales and Rentals                           | 193,388                             | 657,329                             | 203,057                             | 78,583                          |
| Misc Revenue   | -                                   | 73,102                              | -                                   | 5,388                           |
| <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>14,668,760</u></b>        |
| <br>   |                                     |                                     |                                     |                                 |
| General Support                                      | 681,872                             | 2,011,130                           | 832,838                             | 583,321                         |
| Pumping  | 2,270,869                           | 1,978,311                           | 2,368,467                           | 1,424,313                       |
| Filtration   | 2,138,628                           | 1,923,780                           | 2,563,022                           | 1,936,022                       |
| Distribution   | 1,260,167                           | 988,315                             | 1,464,106                           | 719,899                         |
| Meter Maintenance                                    | 320,115                             | 269,115                             | 313,840                             | 190,519                         |
| Other Operating Expenses                             | 219,791                             | 162,344                             | 285,530                             | 120,903                         |
| 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                           | 2,903,603                       |
| Depreciation   | -                                   | -                                   | -                                   | -                               |
| Interfund Transfers Out - General Fund               | 2,737,748                           | 2,737,748                           | 3,356,300                           | 2,237,533                       |
| Interfund Transfers Out - Insurance Fund             | 390,410                             | 390,410                             | 468,492                             | 312,329                         |
| <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>11,209,256</u></b>        |
| <br>   |                                     |                                     |                                     |                                 |
| <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>\$ 3,459,504</u></b>      |
| <br>   |                                     |                                     |                                     |                                 |
| Beginning Unrestricted Fund Balance                  |                                     | 6,133,887                           |                                     | 8,246,988                       |
| Reclassification to Fund Balance from Capital Assets |                                     | 336,975                             |                                     |                                 |
| Ending Unrestricted Fund Balance                     |                                     | <u>\$ 8,246,988</u>                 |                                     | <u>\$ 11,706,492</u>            |

City of Evanston  
Sewer Fund  
As of August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Operations   | \$ 10,931,000                       | \$ 11,339,113                       | \$ 12,908,000                       | \$ 9,906,439                    |
| Debt Proceeds  | 8,687,475                           | 8,099,352                           | 5,000,000                           | 4,045,822                       |
| Debt Proceeds - 2012 IEPA Loan                       | -                                   | -                                   | 4,000,000                           | -                               |
| Investment Earnings                                  | 3,332                               | 2,094                               | 1,000                               | 2,107                           |
| 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>13,954,368</u></b>        |
| <br>   |                                     |                                     |                                     |                                 |
| Sewer Operations                                     | 1,673,727                           | 4,252,569                           | 1,869,650                           | 1,143,787                       |
| Other Operating Expenses                             | 21,000                              | 23,305                              | 48,100                              | 23,102                          |
| Interfund Transfers Out - General Fund               | 446,657                             | 446,658                             | 142,200                             | 94,800                          |
| Interfund Transfers Out - Insurance Fund             | -                                   | -                                   | 269,988                             | 179,992                         |
| Capital Outlay                                       | 12,000                              | 10,973                              | 18,000                              | 13,275                          |
| Capital Improvement Account                          | 687,475                             | 24,218                              | 4,753,000                           | 398,884                         |
| Depreciation   | -                                   | -                                   | -                                   | -                               |
| Debt Service   | 14,215,356                          | 2,362,727                           | 14,242,990                          | 6,437,437                       |
| 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>8,291,277</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| <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>\$ 5,663,091</u></b>      |
| <br>   |                                     |                                     |                                     |                                 |
| 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>\$ 9,176,362</u></b>      |

City of Evanston  
Solid Waste  
As of August 31, 2012

|   | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|---|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Property Tax Transfer from General Fund | \$ -                                | \$ -                                | \$ 1,245,967                        | \$ 830,645                      |
| 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                           | 1,950,999                       |
| Sanitation Service Charge Penalty       | 16,660                              | 34,887                              | 30,000                              | 32,929                          |
| Special Pickup Fees                     | 100,000                             | 69,897                              | 100,000                             | 30,898                          |
| State Recycling Grant                   | 45,000                              | 139,774                             | -                                   | 1,500                           |
| Trash Cart Sales                        | 15,000                              | 39,058                              | 15,000                              | 26,899                          |
| Yard Waste Fees                         | <u>680,000</u>                      | <u>240,454</u>                      | <u>350,000</u>                      | <u>47,260</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>3,053,047</u></b>         |
| <br>                                    |                                     |                                     |                                     |                                 |
| Refuse Collection & Disposal            | 1,975,110                           | 2,979,100                           | 3,077,218                           | 1,588,895                       |
| Residential Recycling Collection        | 960,841                             | 814,397                             | 1,360,393                           | 730,363                         |
| 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>2,585,252</u></b>         |
| <br>                                    |                                     |                                     |                                     |                                 |
| <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>467,795</u></b>           |
| <br>                                    |                                     |                                     |                                     |                                 |
| Beginning Unrestricted Fund Balance     |                                     | -                                   |                                     | (1,571,711)                     |
| Ending Unrestricted Fund Balance        |                                     | <u>\$ (1,571,711)</u>               |                                     | <u>(1,103,916)</u>              |

City of Evanston  
Fleet Maintenance Fund  
As of August 31, 2012

|  | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| General Fund   | \$ 2,877,885                        | \$ 2,877,887                        | \$ 2,457,356                        | \$ 1,638,237                    |
| Library Fund   | -                                   | -                                   | 2,381                               | 1,587                           |
| Parking Fund   | 24,740                              | 24,740                              | 21,992                              | 14,661                          |
| Water Fund   | 162,518                             | 162,518                             | 122,751                             | 81,834                          |
| Sewer Fund   | 254,482                             | 254,484                             | 177,729                             | 118,486                         |
| Solid Waste Fund                                     | 396,000                             | 395,999                             | 298,071                             | 198,714                         |
| Sale of Surplus Property                             | 350,000                             | 85,109                              | 75,000                              | 76,115                          |
| Damage to City Property                              | 24,798                              | -                                   | 24,789                              | -                               |
| Miscellaneous Revenue                                | -                                   | 302,718                             | 20,000                              | 30,720                          |
| Interest Income                                      | 4,165                               | 273                                 | 4,165                               | 409                             |
| <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>2,160,763</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| General Support                                      | 236,857                             | 1,304,541                           | 284,571                             | 152,473                         |
| Major Maintenance                                    | 2,934,771                           | 2,517,585                           | 3,211,873                           | 1,737,008                       |
| Transfer to Equipment Repl. Fund                     | -                                   | -                                   | 2,222,069                           | 1,481,379                       |
| Capital Outlay                                       | 1,933,320                           | 35,219                              | -                                   | -                               |
| <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>3,370,860</u></b>         |
| <br>   |                                     |                                     |                                     |                                 |
| <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>\$ (1,210,097)</u></b>    |
| <br>   |                                     |                                     |                                     |                                 |
| 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>\$ 429,514</u></b>        |

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

|                              | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Amended<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| General Fund                 | \$ -                                | \$ -                                | \$ 1,742,590                        | \$ 995,060                      |
| Library Fund                 | -                                   | -                                   | 1,700                               | 1,133                           |
| Parking Fund                 | -                                   | -                                   | 30,000                              | 20,000                          |
| Water Fund                   | -                                   | -                                   | 72,275                              | -                               |
| Sewer Fund                   | -                                   | -                                   | 127,650                             | -                               |
| Solid Waste Fund             | -                                   | -                                   | 177,131                             | 118,087                         |
| Miscellaneous Revenue        | -                                   | -                                   | -                                   | 10,904                          |
| Sale of Surplus Property     | -                                   | -                                   | 210,217                             | -                               |
| Transfer from Fleet Fund     | -                                   | -                                   | 2,222,069                           | 1,481,379                       |
| <b>Total Revenues</b>        | <u>-</u>                            | <u>-</u>                            | <u><b>4,583,632</b></u>             | <u><b>2,626,563</b></u>         |
| <br>                         |                                     |                                     |                                     |                                 |
| Capital Outlay               | -                                   | -                                   | 3,500,000                           | 1,210,757                       |
| Capital Leases               | -                                   | -                                   | 50,000                              | 6,981                           |
| <b>Total Expenditures</b>    | <u>-</u>                            | <u>-</u>                            | <u><b>3,550,000</b></u>             | <u><b>1,217,738</b></u>         |
| <br>                         |                                     |                                     |                                     |                                 |
| <b>Net Surplus (Deficit)</b> | <u><b>\$ -</b></u>                  | <u><b>\$ -</b></u>                  | <u><b>\$ 1,033,632</b></u>          | <u><b>\$ 1,408,825</b></u>      |
| <br>                         |                                     |                                     |                                     |                                 |
| Beginning Fund Balance       |                                     | \$ -                                |                                     | \$ -                            |
| Ending Fund Balance          |                                     | <u>\$ -</u>                         |                                     | <u>\$ 1,408,825</u>             |

City of Evanston  
Insurance Fund  
As of August 31, 2012

|  | FY 2011           | FY 2011           | FY 2012           | FY 2012           |
|--|-------------------|-------------------|-------------------|-------------------|
|  | Adopted           | Audited           | Adopted           | YTD               |
|  | <u>Budget</u>     | <u>Actual</u>     | <u>Budget</u>     | <u>Actual</u>     |
| General Admin Contribution- General            | 105,624           | \$ 98,582         | \$ 121,207        | \$ 80,805         |
| General Admin Contribution- E911               | 775               | 775               | 930               | 620               |
| General Admin Contribution- CDBG               | 775               | 775               | 930               | 620               |
| General Admin Contribution- E.D.               | 775               | 775               | 930               | 620               |
| General Admin Contribution- Parking            | 14,193            | 14,193            | 17,032            | 11,355            |
| General Admin Contribution- Water Fund         | 20,793            | 20,793            | 24,962            | 16,641            |
| General Admin Contribution- Sewer Fund         | 11,992            | 11,992            | 14,385            | 9,590             |
| Liability/Property Contribution- General       | 792,266           | 739,448           | 909,150           | 606,100           |
| Liability/Property Contribution- E911          | 5,810             | 5,810             | 6,972             | 4,648             |
| Liability/Property Contribution- CDBG          | 5,810             | 5,810             | 6,972             | 4,648             |
| Liability/Property Contribution- E.D.          | 5,810             | 5,810             | 6,972             | 4,648             |
| Liability/Property Contribution- Parking       | 106,442           | 106,442           | 127,731           | 85,154            |
| Liability/Property Contribution- Water Fund    | 155,945           | 155,945           | 187,209           | 124,806           |
| Liability/Property Contribution- Sewer Fund    | 89,942            | 89,942            | 107,887           | 71,925            |
| Workers' Comp Contribution- General            | 1,084,816         | 1,013,938         | 1,244,860         | 829,907           |
| Workers' Comp Contribution- Library Fund       | -                 | -                 | 5,898             | 3,932             |
| Workers' Comp Contribution- E911               | 7,955             | 7,955             | 9,546             | 6,364             |
| Workers' Comp Contribution- CDBG               | 7,955             | 7,955             | 9,546             | 6,364             |
| Workers' Comp Contribution- E.D.               | 7,955             | 7,955             | 9,546             | 6,364             |
| Workers' Comp Contribution- Parking            | 145,738           | 145,738           | 174,886           | 116,591           |
| Workers' Comp Contribution- Water Fund         | 213,516           | 213,516           | 256,322           | 170,881           |
| Workers' Comp Contribution- Sewer Fund         | 123,146           | 123,146           | 147,716           | 98,477            |
| Subrogation Proceeds                           | 83,300            | 77,363            | 83,300            | 77,340            |
| Investment Income                              | 41,650            | 823               | 41,650            | 469               |
| <b>Workers Comp &amp; Liability - Subtotal</b> | <b>3,032,983</b>  | <b>2,855,481</b>  | <b>3,516,536</b>  | <b>2,338,869</b>  |
| Health Insurance Chargebacks- General          | 8,124,110         | 7,947,664         | 7,602,935         | 5,068,624         |
| Health Insurance Chargebacks - Library         | -                 | -                 | 308,920           | 205,947           |
| Health Insurance Chargebacks - NSP2            | 5,463             | 5,463             | 15,635            | 10,423            |
| Health Insurance Chargebacks- E911             | 74,836            | 74,836            | 77,647            | 51,764            |
| Health Insurance Chargebacks- CDBG             | 19,137            | 19,138            | 10,780            | 7,187             |
| Health Insurance Chargebacks- E.D. Fund        | 36,576            | 36,576            | 57,886            | 38,590            |
| Health Insurance Chargebacks- Parking          | 89,573            | 89,573            | 184,229           | 122,819           |
| Health Insurance Chargebacks- Water            | 523,267           | 537,497           | 561,211           | 374,141           |
| Health Insurance Chargebacks- Sewer            | 142,501           | 142,502           | 140,199           | 93,466            |
| Health Insurance Chargebacks - Solid Waste     | 145,937           | 145,944           | 158,577           | 105,718           |
| Health Insurance Chargebacks- Fleet            | 184,760           | 184,761           | 196,271           | 130,847           |
| Retiree Health Insurance Contributions         | 1,695,988         | 1,429,614         | 1,903,503         | 1,055,188         |
| Employee Health Insurance Contributions        | 1,200,000         | 1,244,736         | 1,209,056         | 934,565           |
| One Time IPBC Distribution                     | -                 | -                 | 200,000           | 100,000           |
| <b>Health &amp; Life insurance - Subtotal</b>  | <b>12,242,148</b> | <b>11,858,304</b> | <b>12,626,849</b> | <b>8,299,279</b>  |
| <b>Total Revenues</b>                          | <b>15,275,131</b> | <b>14,713,785</b> | <b>16,143,385</b> | <b>10,638,148</b> |

City of Evanston  
Insurance Fund  
As of August 31, 2012

|   | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|---|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| General Administration & Support                | 251,843                             | 241,733                             | 354,104                             | 246,731                         |
| Liability/Property Insurance Premiums           | 391,510                             | 372,834                             | 470,000                             | 532,227                         |
| Liability Legal Fees                            | 175,000                             | 512,429                             | 350,000                             | 278,672                         |
| Liability Settlement Payments                   | 300,000                             | 250,290                             | 400,000                             | 43,786                          |
| Workers' Comp Insurance Premiums                | 120,000                             | 81,437                              | 114,400                             | 102,014                         |
| Workers' Comp Legal Fees                        | 71,000                              | 56,692                              | 60,000                              | 46,477                          |
| Workers' Comp Medical Payments                  | 900,000                             | 781,652                             | 850,000                             | 311,620                         |
| Workers' Comp Settlement Payments               | 833,000                             | 652,848                             | 700,000                             | 635,070                         |
| 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>70,553</u>                   |
| <b>Workers' Comp &amp; Liability - Subtotal</b> | <b>3,400,103</b>                    | <b>3,161,195</b>                    | <b>3,583,504</b>                    | <b>2,341,192</b>                |
| General Administration & Support                | -                                   | 2,556                               | 98,878                              | 7,924                           |
| Health Insurance Premiums                       | 11,138,960                          | 12,679,229                          | 13,005,609                          | 8,713,095                       |
| Health Insurance Opt Out Payments               | <u>64,974</u>                       | <u>58,080</u>                       | <u>78,000</u>                       | <u>32,875</u>                   |
| <b>Health &amp; Life Insurance - Subtotal</b>   | <b>11,203,934</b>                   | <b>12,739,865</b>                   | <b>13,182,487</b>                   | <b>8,753,894</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>11,095,086</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>\$ (456,938)</u></b>      |
| Beginning Unrestricted Fund Balance             |                                     | (4,937,497)                         |                                     | (6,124,772)                     |
| Ending Unrestricted Fund Balance                |                                     | <u>\$ (6,124,772)</u>               |                                     | <u>\$ (6,581,710)</u>           |

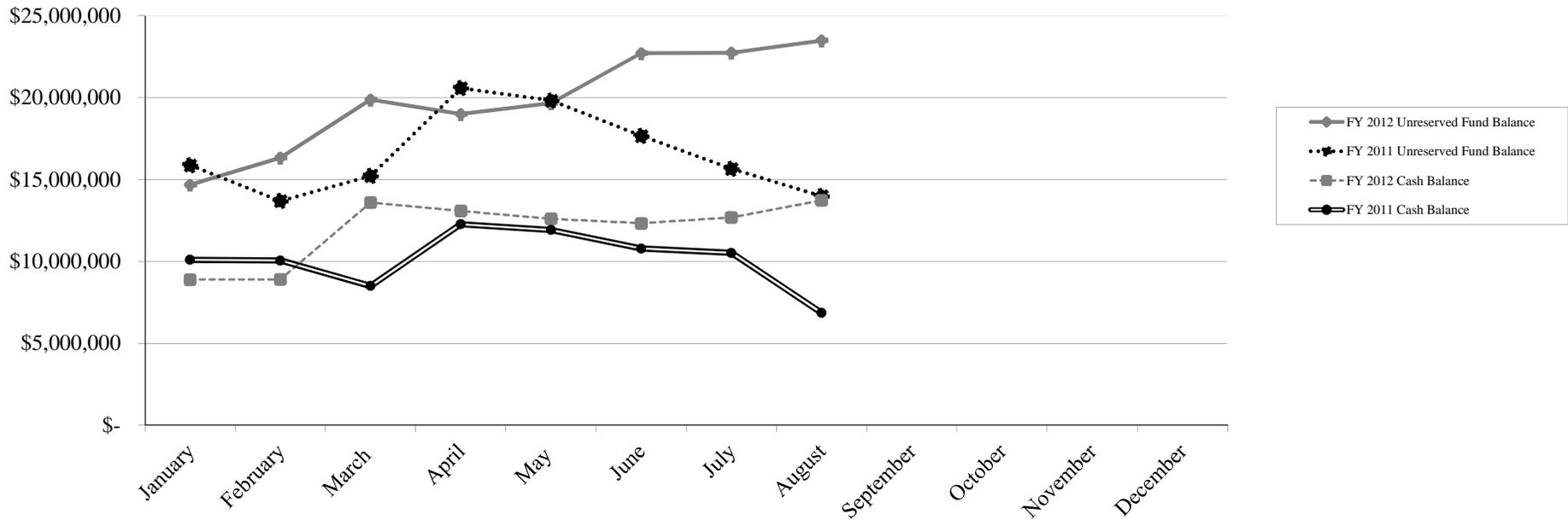
City of Evanston  
Fire Pension Fund  
As of August 31, 2012

|                              | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Property Taxes               | \$ 6,913,759                        | \$ 4,132,019                        | \$ 6,119,393                        | \$ 6,065,545                    |
| Personal Property Repl Tax   | 235,000                             | 235,000                             | 282,000                             | 175,585                         |
| Interest on Investment       | 625,000                             | 835,335                             | 600,000                             | 326,508                         |
| Participant Contributions    | 750,000                             | 742,350                             | 900,000                             | 569,297                         |
| 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>7,136,985</u></b>         |
| <br>                         |                                     |                                     |                                     |                                 |
| Administrative Expenses      | 170,000                             | 245,164                             | 154,000                             | 136,126                         |
| Legal Fees                   | -                                   | -                                   | 50,000                              | -                               |
| Retiree Pensions             | 3,500,000                           | 3,794,695                           | 4,700,000                           | 3,179,347                       |
| Widows' Pensions             | 750,000                             | 866,915                             | 1,070,000                           | 726,175                         |
| Disability Pensions          | 720,000                             | 885,842                             | 1,060,000                           | 838,981                         |
| QUILDRO                      | 18,000                              | 61,399                              | 75,000                              | 51,053                          |
| 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>4,931,682</u></b>         |
| <br>                         |                                     |                                     |                                     |                                 |
| <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>\$ 2,205,303</u></b>      |
| <br>                         |                                     |                                     |                                     |                                 |
| 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>\$ 57,098,924</u>            |

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

|                              | FY 2011<br>Adopted<br><u>Budget</u> | FY 2011<br>Audited<br><u>Actual</u> | FY 2012<br>Adopted<br><u>Budget</u> | FY 2012<br>YTD<br><u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Property Taxes               | \$ 8,561,091                        | \$ 5,095,397                        | \$ 8,196,751                        | \$ 8,114,653                    |
| Personal Property Repl Tax   | 270,833                             | 270,833                             | 325,000                             | 202,359                         |
| Interest Income              | 1,420,000                           | 2,268,478                           | 1,600,000                           | 1,719,864                       |
| Participant Contributions    | 1,153,600                           | 1,149,735                           | 1,385,000                           | 1,165,859                       |
| 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>11,202,835</u></b>        |
| <br>                         |                                     |                                     |                                     |                                 |
| Administrative Expenses      | 155,000                             | 255,788                             | 186,000                             | 180,204                         |
| Retiree Pensions             | 5,750,000                           | 5,802,426                           | 7,250,000                           | 4,835,983                       |
| Widow Pensions               | 512,500                             | 675,909                             | 818,000                             | 578,282                         |
| Disability Pensions          | 437,500                             | 571,045                             | 625,000                             | 433,104                         |
| Separation Refunds           | -                                   | 128,188                             | -                                   | 116,538                         |
| QUILDRO                      | 12,000                              | 11,889                              | 12,000                              | 11,062                          |
| 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>6,155,173</u></b>         |
| <br>                         |                                     |                                     |                                     |                                 |
| <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>\$ 5,047,662</u></b>      |
| <br>                         |                                     |                                     |                                     |                                 |
| 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>\$ 77,643,926</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 | \$ 23,492,360 |           |         |          |          |
| 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 | \$ 13,995,827 |           |         |          |          |
| FY 2012 Cash Balance            | \$ 8,894,526  | \$ 8,902,327  | \$ 13,603,167 | \$ 13,093,141 | \$ 12,607,881 | \$ 12,330,661 | \$ 12,686,783 | \$ 13,735,774 |           |         |          |          |
| 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 | \$ 6,868,731  |           |         |          |          |