



Memorandum

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

Cc: Hitesh Desai, Accounting Manager

From: Louis Gergits, Interim Finance Division Manager

Subject: January 2012 Monthly Financial Report

Date: March 9, 2012

Please find attached the unaudited financial statements as of January 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	1/31/2012	1/31/2012
		1/31/2012	1/31/2012	1/31/2012	Unreserved	Cash
		Revenue	Expenses	Net	Fund Bal	Balance*
General	100	\$ 5,418,052	\$ 6,017,831	\$ (599,779)	\$ 14,685,117	\$ 8,894,526
Library	185	24,388	286,102	(261,714)	(261,714)	(192,497)
HPRP	190	39,751	39,751	-	-	-
Neighborhood Stabilization	195	320,136	163,698	156,438	158,699	156,438
Motor Fuel	200	160,095	69,749	90,346	971,524	1,130,590
Emergency 911	205	87,389	58,583	28,806	1,338,774	1,224,639
SSA#4	210	964	-	964	102,712	(88,945)
CDBG	215	268,667	82,361	186,306	482,853	(26,602)
CDBG Loan	220	13,479	-	13,479	1,988,032	39,470
Economic Development	225	369,965	110,799	259,166	2,240,775	2,116,025
Neighborhood Improvement	235	-	-	-	109,915	109,915
Home	240	102,724	4,065	98,659	2,730,009	36,312
Affordable Housing	250	727	1,999	(1,272)	2,270,390	556,621
Washington National TIF	300	27,868	360,143	(332,275)	9,704,489	7,280,681
SSA#5	305	2,659	378,853	(376,194)	235,311	18,319
SW II TIF (Howard Hartrey)	310	942	11,800	(10,858)	5,561,512	4,990,015
Southwest TIF	315	-	2,410	(2,410)	122,439	(124,291)
Debt Service	320	221,961	1,040,610	(818,649)	(575,393)	217,427
Howard Ridge TIF	330	904	10,033	(9,129)	1,273,998	1,084,276
West Evanston TIF	335	45	5,000	(4,955)	1,629,864	1,415,930
Capital Improvement	415	26,911	39,583	(12,672)	3,411,718	3,651,808
Special Assessment	420	50,328	26,472	23,856	2,997,073	3,000,581
Parking	505	787,870	244,642	543,228	23,433,204	14,028,194
Water	510-513	1,052,761	1,290,953	(238,192)	7,613,036	8,588,769
Sewer	515	1,020,538	495,678	524,860	3,492,106	6,569,417
Solid Waste	520	358,437	94,751	263,686	(1,128,374)	(1,367,205)
Fleet	600	260,072	295,228	(35,156)	2,541,476	1,264,022
Equipment Replacement	601	306,124	-	306,124	306,124	137,612
Insurance	605	1,120,932	1,991,802	(870,870)	(5,064,808)	488,281
Total**		\$ 12,044,689	\$ 13,122,896	\$ (1,078,207)	\$ 82,370,861	\$ 65,200,328

*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 will include both the undesignated and designated (IMRF and Compensated absence reserve of \$5.4 million) fund balances. January represents the first month of the City of Evanston's 2012 fiscal year. As a result, it is too early to draw any meaningful conclusions or projections relative to the City's financial performance in FY12. Staff will continue to monitor City revenues and expenditures/expenses throughout FY12 and will provide regular updates to the City Council.

In 2012, the City has returned to a standard twelve-month fiscal year for the period from January 1, 2012 to December 31, 2012. This contrasts with FY 2011, which represented a ten-month transitional fiscal year. The FY12 budget included the addition of two funds, the Library Fund and the Equipment Replacement Fund.

Included above are the ending balances as of January 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.

Since this financial report is for the first month of the fiscal year, many of the year-to-date tax revenues are estimated due to normal delays between the liability month (when the tax becomes obligated to us) and the month of collection. There is typically a one to three month delay in collection for income tax, sales tax, use tax and telecommunications tax.

Please note, through January 31, 2012, there is a negative fund balance of \$261,714 and negative cash balance of \$192,497 in the Library Fund. This negative cash balance is the result of a timing issue as the Library Fund has \$4.2M in revenue budgeted as a property tax allocation from the General Fund in FY 2012. Staff estimates the negative fund and cash balances will be reduced when the first installment of the 2011 property tax levy (to be received in 2012) is received. The City has already received some property taxes for 2012 during the month of February.

Through January 31, 2012, there is a negative cash balance of \$88,945 in the SSA #4 Fund. Staff expects the first installment of the 2011 property tax levy (which will be collected in 2012) will offset the negative cash balance in the fund.

Through January 31, 2012, there is a negative cash balance of \$26,602 in the CDBG Fund. This negative cash balance is the result of outstanding receivables due to the City from the Federal Government. This negative cash balance will be eliminated in future reports as the City collected the outstanding receivable totaling \$136,770.91 on February 13, 2012.

Through January 31, 2012, there is a negative cash balance of \$124,291 in the Southwest TIF Fund. The negative cash balance is due to the payment of the Ward

Manufacturing incentive in 2011 and this deficit will be made up with the first installment of the 2011 property tax levy (which will be collected in 2012).

Through January 31, 2012, the Solid Waste Fund is showing a negative fund balance of \$1,128,374 and a negative cash balance of \$1,367,205.

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

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

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Martin Lyons, Treasurer of the City of Evanston, hereby affirm that I have reviewed the January 31, 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 January 31, 2012
 (Target is 8.33% 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	\$ 164,943	1.3%	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	
Sales Tax	15,206,475	1,150,000	7.6%	-	-	-	-	-	-	-	-	-	-	-	-	
State Income Tax	5,853,839	471,000	8.0%	-	-	-	-	-	-	-	-	-	-	-	-	
Utility Tax	8,672,006	631,000	7.3%	-	-	-	-	-	-	-	-	-	-	-	-	
Real Estate Transfer Tax	1,725,000	164,855	9.6%	-	-	-	-	-	-	-	-	-	-	-	-	
Liquor Tax	2,070,063	224,870	10.9%	-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes	5,860,547	428,307	7.3%	-	-	-	-	-	-	-	-	-	-	-	-	
Licenses, Permits, Fees	8,652,861	619,027	7.2%	-	-	-	-	-	-	-	-	-	-	-	-	
Charges for Services	7,853,023	353,320	4.5%	6,171,637	464,809	7.5%	12,905,000	1,029,197	8.0%	12,908,000	1,020,045	7.9%	3,624,033	253,341	7.0%	
Intergovernmental Revenues	669,897	91,103	13.6%	-	-	-	262,500	-	0.0%	-	-	-	140,000	1,265	0.9%	
Interfund Transfers	7,890,068	639,796	8.1%	3,876,726	323,061	8.3%	-	-	-	-	-	-	1,245,967	103,831	8.3%	
Other Non-Tax Revenue	5,950,622	479,831	8.1%	2,034,004	-	0.0%	5,600,557	23,564	0.4%	9,092,236	493	0.0%	-	-	-	
Total Revenues	\$ 82,700,787	\$ 5,418,052	6.6%	\$ 12,082,367	\$ 787,870	6.5%	\$ 18,768,057	\$ 1,052,761	5.6%	\$ 22,000,236	\$ 1,020,538	4.6%	\$ 5,010,000	\$ 358,437	7.2%	
Expenditures																
Legislative	\$ 616,033	\$ 43,197	7.0%	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	
City Administration	1,856,258	119,740	6.5%	-	-	-	-	-	-	-	-	-	-	-	-	
Law Department	999,107	66,784	6.7%	-	-	-	-	-	-	-	-	-	-	-	-	
Administrative Services Department	8,643,197	443,604	5.1%	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Econ. Development	3,148,339	254,678	8.1%	-	-	-	-	-	-	-	-	-	-	-	-	
Police Department	24,752,938	2,050,675	8.3%	-	-	-	-	-	-	-	-	-	-	-	-	
Fire & Life Safety Services	13,314,621	1,114,968	8.4%	-	-	-	-	-	-	-	-	-	-	-	-	
Health Department	2,413,969	127,259	5.3%	-	-	-	-	-	-	-	-	-	-	-	-	
Public Works- Operating	9,559,460	732,202	7.7%	11,731,140	244,642	2.1%	12,664,258	1,290,953	10.2%	16,690,143	495,678	3.0%	5,187,861	94,751	1.8%	
Public Works- Capital Outlay	-	-	0.0%	3,520,000	-	0.0%	7,999,500	-	0.0%	4,771,000	-	0.0%	-	-	-	
Parks, Recreation & Comm. Service:	17,392,621	1,064,724	6.1%	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	\$ 82,696,543	\$ 6,017,831	7.3%	\$ 15,251,140	\$ 244,642	1.6%	\$ 20,663,758	\$ 1,290,953	6.2%	\$ 21,461,143	\$ 495,678	2.3%	\$ 5,187,861	\$ 94,751	1.8%	

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

	FY 2011 Budget <u>Adopted</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Tax - Property	\$ 16,516,200	\$ 16,009,204	\$ 12,296,386	\$ 164,943
Tax - State Use	677,877	852,743	1,091,215	81,000
Tax - Sales Tax - Basic	7,300,000	7,403,517	9,209,455	700,000
Tax - Sales Tax - Home Rule	4,552,968	4,749,481	5,997,020	450,000
Tax - Auto Rental	29,155	34,004	36,445	3,247
Tax - Athletic Contest	550,000	154,227	700,000	-
Tax - State Income	4,635,565	4,855,460	5,853,839	471,000
Tax - Fire Insurance	90,000	-	-	-
Tax - Electric Utility	2,196,333	2,338,827	3,069,806	224,000
Tax - Natural Gas Utility	1,385,130	848,770	1,583,000	75,000
Tax - Natural Gas Use - Home Rule	709,044	528,650	869,000	67,000
Tax - Cigarette	295,284	304,827	485,000	18,000
Tax - Evanston Motor Fuel	550,378	481,751	761,587	54,905
Tax - Liquor	1,623,754	1,804,356	2,070,063	224,870
Tax - Parking	1,800,000	1,942,347	2,160,000	177,577
Tax - Personal Property Replacement	441,166	372,894	626,300	93,578
Tax - Real Estate Transfer	1,500,000	1,989,587	1,725,000	164,855
Tax - Telecommunications	2,691,834	2,628,397	3,150,200	265,000
License Fees - Vehicles	1,799,820	2,056,523	2,598,341	329,335
License Fees - Other	814,720	901,090	1,045,382	71,893
Permit Fees - Building	2,500,000	1,836,284	2,500,000	49,989
Permit Fees - Other	1,086,400	1,142,758	1,184,788	97,358
Other Fees	1,092,617	847,241	1,324,350	70,452
Fines and Forfeiture Revenue	3,806,864	3,230,763	4,721,639	293,352
Charges for Services Revenue	6,048,402	6,444,195	7,853,023	353,320
Intergovernmental Revenue	802,239	891,639	669,897	91,103
Other Revenue	1,575,183	1,966,283	1,216,983	186,046
Interfund Transfers In (Other Funds)	6,790,549	6,557,462	7,890,068	639,796
Interest Income	12,000	2,072	12,000	433
Total Revenue	<u>73,873,482</u>	<u>73,175,352</u>	<u>82,700,787</u>	<u>5,418,052</u>
Legislative	523,131	514,586	616,033	43,197
City Administration	1,675,952	1,329,524	1,856,258	119,740
Law Department	828,120	816,863	999,107	66,784
Administrative Services Department	8,206,488	6,684,499	8,643,197	443,604
Community and Economic Development	2,824,205	2,677,868	3,148,339	254,678
Police Department	20,263,642	20,631,944	24,752,938	2,050,675
Fire & Life Safety Services Department	11,192,783	11,120,092	13,314,621	1,114,968
Health Department	2,135,313	1,989,997	2,413,969	127,259
Public Works Department	6,862,268	6,576,242	9,559,460	732,202
Library (Note 1)	3,708,359	3,650,508	-	-
Parks, Recreation & Community Services	15,653,221	15,407,209	17,392,621	1,064,724
Total Expenditures	<u>73,873,482</u>	<u>71,399,332</u>	<u>82,696,543</u>	<u>6,017,831</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 1,776,020</u>	<u>\$ 4,244</u>	<u>\$ (599,779)</u>
Beginning Unrestricted Fund Balance (Note 2)		20,008,876		15,284,896
Change in Property Tax Receivables for Change in Fiscal Year (Note 3)		(6,500,000)		
Ending Unreserved/Undesignated Fund Balance		<u>\$ 15,284,896</u>		<u>\$ 14,685,117</u>

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

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

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

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

	FY 2011 Budget <u>Adopted</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Revenue By Source				
Library Fines & Fees	\$ -	\$ -	\$ 150,000	\$ 12,219
Library Material Replacement	-	-	12,500	774
Copy Machine Charges	-	-	20,000	1,432
Meeting Room Fees	-	-	10,000	1,253
Non-resident Cards	-	-	2,460	246
North Branch Rental Income	-	-	47,325	5,382
State Per Capita Grant	-	-	75,900	-
Personal Property Repl. Tax	-	-	50,200	-
Video Rentals	-	-	28,000	3,082
Allocation - Property Taxes	-	-	4,253,214	-
Total Revenues	-	-	4,649,599	24,388
Expenditures				
Youth Services	-	-	800,390	55,048
Adult Services	-	-	1,579,231	85,845
Circulation	-	-	589,769	48,579
North Branch	-	-	203,336	14,992
Technical Services	-	-	473,306	30,723
Maintenance	-	-	491,375	22,058
Administration	-	-	512,192	28,857
Total Expenditures	-	-	4,649,599	286,102
Net Surplus (Deficit)	-	-	-	\$ (261,714)
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ (261,714)</u>

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

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

	FY 2011 Budget <u>Adopted</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 288,460	\$ 195,943	\$ 80,000	\$ 39,751
Total Revenue	<u>288,460</u>	<u>195,943</u>	<u>80,000</u>	<u>39,751</u>
HPRP Administration	27,000	10,841		
Program Activities	<u>261,460</u>	<u>185,102</u>	<u>80,000</u>	<u>39,751</u>
Total Expenditures	<u>288,460</u>	<u>195,943</u>	<u>80,000</u>	<u>39,751</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ -</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 6,887,345	\$ 4,688,070	\$ 5,699,363	\$ 139,973
Program Income	<u>1,500,000</u>	<u>-</u>	<u>1,750,000</u>	<u>180,163</u>
Total Revenue	<u>8,387,345</u>	<u>4,688,070</u>	<u>7,449,363</u>	<u>320,136</u>
Development Activities	7,985,000	4,364,094	6,771,363	124,989
Administration	124,345	164,902	338,749	26,830
Transfer to Debt Service	-	-	3,616	301
Transfer to Insurance	-	-	15,635	1,303
Transfer to General Fund	<u>278,000</u>	<u>156,813</u>	<u>320,000</u>	<u>10,275</u>
Total Expenditures	<u>8,387,345</u>	<u>4,685,809</u>	<u>7,449,363</u>	<u>163,698</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 2,261</u>	<u>\$ -</u>	<u>\$ 156,438</u>
Beginning Unreserved Fund Balance		-		2,261
Ending Unreserved Fund Balance		<u>\$ 2,261</u>		<u>\$ 158,699</u>

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

	FY 2011 Adopted Budget	FY 2011 Unaudited Actual	FY 2012 Adopted Budget	FY 2012 YTD Actual
State Allotment	\$ 1,900,000	\$ 1,876,906	\$ 1,900,000	\$ 160,000
Investment Earnings	2,000	615	2,000	95
Miscellaneous Income	-	-	-	-
Total Revenue	<u>1,902,000</u>	<u>1,877,521</u>	<u>1,902,000</u>	<u>160,095</u>
Sheridan Rd./ Isabella St. Project (JT with Wilmette)	-	-		
Street Resurfacing (2009)	-	-		
Street Resurfacing (2010)	-	-		
Street Resurfacing (2011)	1,200,000	980,941	1,400,000	
Transfer to General Fund - Staff Engineering	110,606	110,606	132,727	11,061
Transfer to General Fund - Street Maintenance	<u>586,886</u>	<u>586,886</u>	<u>704,263</u>	<u>58,689</u>
Total Expenditures	<u>1,897,492</u>	<u>1,678,433</u>	<u>2,236,990</u>	<u>69,749</u>
Net Surplus (Deficit)	<u>\$ 4,508</u>	<u>\$ 199,088</u>	<u>\$ (334,990)</u>	<u>\$ 90,346</u>
Beginning Unreserved Fund Balance		682,090		881,178
Ending Unreserved Fund Balance		<u>\$ 881,178</u>		<u>\$ 971,524</u>

City of Evanston
E911 Fund
As of January 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 525,000	\$ 479,969	\$ 617,400	\$ 49,497
Wireless Surcharge Revenue	340,000	370,891	416,160	37,834
Interest Income	750	296	1,000	58
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>865,750</u>	<u>851,156</u>	<u>1,034,560</u>	<u>87,389</u>
Operating Expense	778,737	688,503	847,415	39,298
Transfer to General Fund	125,868	125,868	125,950	10,495
Transfer to Insurance Fund			95,095	7,925
Transfer to Debt Service Fund			10,385	865
Capital Replacement	<u>229,353</u>	<u>121,649</u>	<u>188,000</u>	<u>-</u>
Total Expenditures	<u>1,133,958</u>	<u>936,020</u>	<u>1,266,845</u>	<u>58,583</u>
Net Surplus (Deficit)	<u>\$ (268,208)</u>	<u>\$ (84,864)</u>	<u>\$ (232,285)</u>	<u>\$ 28,806</u>
Beginning Unreserved Fund Balance		1,394,832		1,309,968
Ending Unreserved Fund Balance		<u>\$ 1,309,968</u>		<u>\$ 1,338,774</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Revenue	\$ 378,000	\$ 377,392	\$ 398,000	\$ 963
Investment Income	<u>-</u>	<u>31</u>	<u>-</u>	<u>1</u>
Total Revenues	<u>378,000</u>	<u>377,423</u>	<u>398,000</u>	<u>964</u>
Professional Fees (Evmark)	<u>378,000</u>	<u>388,000</u>	<u>398,000</u>	<u>-</u>
Total Expenditures	<u>378,000</u>	<u>388,000</u>	<u>398,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (10,577)</u>	<u>\$ -</u>	<u>\$ 964</u>
Beginning Unreserved Fund Balance		112,325		101,748
Ending Unreserved Fund Balance		<u>\$ 101,748</u>		<u>\$ 102,712</u>

City of Evanston
CDBG Fund
As of January 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 2,095,180	\$ 1,478,686	\$ 1,490,500	\$ 268,667
Funds Reallocated from Prior Years	25,000		65,693	
Program Income	20,000	15,302	140,000	
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>2,140,180</u>	<u>1,493,988</u>	<u>1,696,193</u>	<u>268,667</u>
CDBG Administration/Planning	308,367	229,186	232,382	18,013
Development Activities	1,016,894	744,787	432,000	-
Capital Projects	-	-	255,000	-
Transfers to General Fund	<u>772,000</u>	<u>646,267</u>	<u>776,811</u>	<u>64,348</u>
Total Expenditures	<u>2,097,261</u>	<u>1,620,240</u>	<u>1,696,193</u>	<u>82,361</u>
Net Surplus (Deficit)	<u>\$ 42,919</u>	<u>\$ (126,252)</u>	<u>\$ -</u>	<u>\$ 186,306</u>
Beginning Unreserved Fund Balance		422,799		296,547
Ending Unreserved Fund Balance		<u>\$ 296,547</u>		<u>\$ 482,853</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 158,988		\$ 11,973
Program Income	9,000	4,800	9,000	1,495
Interest Income	<u>-</u>	<u>268</u>	<u>-</u>	<u>11</u>
Total Revenues	<u>9,000</u>	<u>164,056</u>	<u>9,000</u>	<u>13,479</u>
Program Expenses	20,000	194,225	20,000	-
Transfer to CDBG	-	-	-	-
Development Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>20,000</u>	<u>194,225</u>	<u>20,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ (30,169)</u>	<u>\$ (11,000)</u>	<u>\$ 13,479</u>
Beginning Unreserved Fund Balance		2,004,722		1,974,553
Ending Unreserved Fund Balance		<u>\$ 1,974,553</u>		<u>\$ 1,988,032</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Hotel Tax	\$ 1,350,000	\$ 1,201,088	\$ 1,600,000	\$ 342,346
Amusement Tax	300,000	214,156	300,000	27,587
Howard-Ridge Loan Repayment	-	-	48,500	-
Investment Income	<u>8,000</u>	<u>179</u>	<u>8,000</u>	<u>32</u>
Total Revenues	<u>1,658,000</u>	<u>1,415,423</u>	<u>1,956,500</u>	<u>369,965</u>
Economic Development Activities	1,640,247	1,479,759	1,802,825	65,732
Capital Projects	-	-	50,000	
Tax Rebate Agreement	-	-	-	
Transfer to Debt Service	-	-	12,752	1,063
Transfer to Insurance	-	-	75,334	6,278
Transfers to General Fund	<u>377,256</u>	<u>377,256</u>	<u>452,707</u>	<u>37,726</u>
Total Expenditures	<u>2,017,503</u>	<u>1,857,015</u>	<u>2,393,618</u>	<u>110,799</u>
Net Surplus (Deficit)	<u>\$ (359,503)</u>	<u>\$ (441,592)</u>	<u>\$ (437,118)</u>	<u>\$ 259,166</u>
Beginning Unreserved Fund Balance		2,423,201		1,981,609
Ending Unreserved Fund Balance		<u>\$ 1,981,609</u>		<u>\$ 2,240,775</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Taxes	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Transfers From Other Funds	-	-	-	-
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Program Expenses	50,000	-	50,000	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (30,000)</u>	<u>\$ 20,000</u>	<u>\$ (30,000)</u>	<u>\$ -</u>
Beginning Unreserved Fund Balance		89,915		109,915
Ending Unreserved Fund Balance		<u>\$ 109,915</u>		<u>\$ 109,915</u>

City of Evanston
Home Fund
As of January 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 560,000	\$ 57,860	\$ 500,000	\$ 100,442
Program Income	<u>10,000</u>	<u>22,820</u>	<u>10,000</u>	<u>2,282</u>
Total Revenues	<u>570,000</u>	<u>80,680</u>	<u>510,000</u>	<u>102,724</u>
Home Administration/Planning	56,000	4,789	-	-
CHDO Operating	28,000	-	-	-
Development Activities	429,600	40,422	604,000	-
Transfers to General Fund	<u>56,400</u>	<u>40,650</u>	<u>59,958</u>	<u>4,065</u>
Total Expenditures	<u>570,000</u>	<u>85,861</u>	<u>663,958</u>	<u>4,065</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (5,181)</u>	<u>\$ (153,958)</u>	<u>\$ 98,659</u>
Beginning Unreserved Fund Balance		2,636,531		2,631,350
Ending Unreserved Fund Balance		<u>\$ 2,631,350</u>		<u>\$ 2,730,009</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Interest Income	\$ 1,000	\$ 166	\$ 125	\$ 33
Demolition Taxes	8,330	10,000	-	-
Developer Contributions	-	2,000	125,000	-
Rehab Repayments	20,000	7,500	-	694
Miscellaneous	-	-	-	-
Total Revenues	<u>29,330</u>	<u>19,666</u>	<u>125,125</u>	<u>727</u>
Housing - Land	41,650	-	-	-
Housing - Buildings	-	-	-	-
Down Payment Assistance	166,600	27,165	166,600	-
Transfers to General Fund	19,992	19,992	23,990	1,999
Miscellaneous	39,984	-	40,000	-
Total Expenditures	<u>268,226</u>	<u>47,157</u>	<u>230,590</u>	<u>1,999</u>
Net Surplus (Deficit)	<u>\$ (238,896)</u>	<u>\$ (27,491)</u>	<u>\$ (105,465)</u>	<u>\$ (1,272)</u>
Beginning Unreserved Fund Balance		2,299,153		2,271,662
Ending Unreserved Fund Balance		<u>\$ 2,271,662</u>		<u>\$ 2,270,390</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,800,000	\$ 5,168,428	\$ 5,073,000	\$ 26,763
Interest Income	<u>25,000</u>	<u>6,709</u>	<u>25,000</u>	<u>1,105</u>
Total Revenue	<u>4,825,000</u>	<u>5,175,137</u>	<u>5,098,000</u>	<u>27,868</u>
Series 1997 Principal (refunded by 1999 & 2008D)	325,000	325,000	405,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	128,200	118,200	100,650	-
Contributions to Other Agencies	-	-	800,000	-
Economic Development Projects			500,000	10,000
Capital Improvements	773,715	113,213	1,936,000	-
Contractual Services	125,000	-	35,000	-
Transfer to Parking Fund (Sherman)	3,419,636	3,419,636	3,876,726	323,060
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>27,083</u>
Total Expenditures	<u>5,096,551</u>	<u>4,301,049</u>	<u>7,978,376</u>	<u>360,143</u>
Net Surplus (Deficit)	<u>\$ (271,551)</u>	<u>\$ 874,088</u>	<u>\$ (2,880,376)</u>	<u>\$ (332,275)</u>
Beginning Unreserved Fund Balance		9,162,676		10,036,764
Ending Unreserved Fund Balance		<u>\$ 10,036,764</u>		<u>\$ 9,704,489</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 428,756	\$ 426,899	\$ 428,756	\$ 2,657
Interest Income	<u>100</u>	<u>37</u>	<u>-</u>	<u>2</u>
Total Revenue	<u>428,856</u>	<u>426,936</u>	<u>428,756</u>	<u>2,659</u>
Series 2002C Bonds Principal	340,000	-	325,000	325,000
Series 2002C Bonds Interest	88,756	53,853	98,232	53,853
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>428,756</u>	<u>53,853</u>	<u>423,232</u>	<u>378,853</u>
Net Surplus (Deficit)	<u>\$ 100</u>	<u>\$ 373,083</u>	<u>\$ 5,524</u>	<u>\$ (376,194)</u>
Beginning Unreserved Fund Balance		238,422		611,505
Ending Unreserved Fund Balance		<u>\$ 611,505</u>		<u>\$ 235,311</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,300,000	\$ 1,212,637	\$ 1,073,000	\$ -
Interest Income	<u>5,000</u>	<u>1,825</u>	<u>5,000</u>	<u>942</u>
Total Revenue	<u>1,305,000</u>	<u>1,214,462</u>	<u>1,078,000</u>	<u>942</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	570,000	570,000	605,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	141,804	141,057	109,603	-
Other Expenses	460,000	1,200	-	-
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>141,600</u>	<u>11,800</u>
Total Expenditures	<u>1,313,404</u>	<u>853,857</u>	<u>856,203</u>	<u>11,800</u>
Net Surplus (Deficit)	<u>\$ (8,404)</u>	<u>\$ 360,605</u>	<u>\$ 221,797</u>	<u>\$ (10,858)</u>
Beginning Unreserved Fund Balance		5,211,765		5,572,370
Ending Unreserved Fund Balance		<u>\$ 5,572,370</u>		<u>\$ 5,561,512</u>

City of Evanston
Southwest TIF
As of January 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 656,000	\$ 451,421	\$ 470,000	\$ -
Interest Income	<u>500</u>	<u>31</u>	<u>500</u>	<u>-</u>
Total Revenue	<u>656,500</u>	<u>451,452</u>	<u>470,500</u>	<u>-</u>
Economic Development Activities	700,000	700,000		-
Capital Improvement Projects			580,000	-
Operating Transfer to General Fund	<u>24,100</u>	<u>24,100</u>	<u>28,920</u>	<u>2,410</u>
Total Expenditures	<u>724,100</u>	<u>724,100</u>	<u>608,920</u>	<u>2,410</u>
Net Surplus (Deficit)	<u>\$ (67,600)</u>	<u>\$ (272,648)</u>	<u>\$ (138,420)</u>	<u>\$ (2,410)</u>
Beginning Unreserved Fund Balance		397,497		124,849
Ending Unreserved Fund Balance		<u>\$ 124,849</u>		<u>\$ 122,439</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 689,000	\$ 659,271	\$ 862,000	\$ 892
Interest Income	400	100	400	12
Miscellaneous	<u>-</u>	<u>17,618</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>689,400</u>	<u>676,989</u>	<u>862,400</u>	<u>904</u>
General Management Support	-	25,412	-	
Economic Dvlpmnt. Projects			300,000	
Capital Improvements			430,000	
Developer Agreement Payments			668,836	
Repayments to Econ. Dev. Fund			48,500	
Transfers to General Fund	<u>120,400</u>	<u>120,400</u>	<u>120,400</u>	<u>10,033</u>
Total Expenditures	<u>120,400</u>	<u>145,812</u>	<u>1,567,736</u>	<u>10,033</u>
Net Surplus (Deficit)	<u>\$ 569,000</u>	<u>\$ 531,177</u>	<u>\$ (705,336)</u>	<u>\$ (9,129)</u>
Beginning Unreserved Fund Balance		751,950		1,283,127
Ending Unreserved Fund Balance		<u>\$ 1,283,127</u>		<u>\$ 1,273,998</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 580,000	\$ 491,966	\$ 605,000	\$ -
Bond Proceeds	-	-	2,270,000	-
Interest Income	<u>1,000</u>	<u>2,285</u>	<u>1,000</u>	<u>45</u>
Total Revenue	<u>581,000</u>	<u>494,251</u>	<u>2,876,000</u>	<u>45</u>
General Management Support	-	-	-	-
Economic Dvlpmnt. Projects	-	-	1,200,000	-
Other Charges	-	-	490,000	-
Transfers to General Fund	50,000	50,000	60,000	5,000
Capital Projects	<u>490,000</u>	<u>63,875</u>	<u>2,270,000</u>	<u>-</u>
Total Expenditures	<u>540,000</u>	<u>113,875</u>	<u>4,020,000</u>	<u>5,000</u>
Net Surplus (Deficit)	<u>\$ 41,000</u>	<u>\$ 380,376</u>	<u>\$ (1,144,000)</u>	<u>\$ (4,955)</u>
Beginning Unreserved Fund Balance		1,254,443		1,634,819
Ending Unreserved Fund Balance		<u>\$ 1,634,819</u>		<u>\$ 1,629,864</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Bond Proceeds	\$ 5,078,500	\$ 5,177,539	\$ 6,280,213	\$ -
Grants	4,231,473	213,333	3,048,000	-
Private Contributions	575,000	-	1,301,200	-
Miscellaneous	149,000	73,547	-	25,650
Interest Income	-	17,546	-	1,261
Total Revenue	<u>10,033,973</u>	<u>5,481,965</u>	<u>10,629,413</u>	<u>26,911</u>
Administration	95,680	102,964	-	-
Capital Outlay (includes prior year rollovers)	13,014,138	7,559,955	12,242,358	-
Interfund Transfers Out	<u>300,000</u>	<u>300,000</u>	<u>475,000</u>	<u>39,583</u>
Total Expenditures	<u>13,409,818</u>	<u>7,962,919</u>	<u>12,717,358</u>	<u>39,583</u>
Net Surplus (Deficit)	<u>\$ (3,375,845)</u>	<u>\$ (2,480,954)</u>	<u>\$ (2,087,945)</u>	<u>\$ (12,672)</u>
Beginning Unreserved Fund Balance		5,905,344		3,424,390
Ending Unreserved Fund Balance		<u>\$ 3,424,390</u>		<u>\$ 3,411,718</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Special Assessments Collected	\$ 550,000	\$ 231,589	\$ 300,000	\$ 49,822
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>7,687</u>	<u>10,000</u>	<u>506</u>
Total Revenue	<u>575,000</u>	<u>239,276</u>	<u>310,000</u>	<u>50,328</u>
Transfer to Debt Service Fund	317,659	285,894	317,660	26,472
Capital Outlay	<u>1,575,000</u>	<u>740,120</u>	<u>1,155,000</u>	<u>-</u>
Total Expenditures	<u>1,892,659</u>	<u>1,026,014</u>	<u>1,472,660</u>	<u>26,472</u>
Net Surplus (Deficit)	<u>\$ (1,317,659)</u>	<u>\$ (786,738)</u>	<u>\$ (1,162,660)</u>	<u>\$ 23,856</u>
Beginning Unreserved Fund Balance		3,759,955		2,973,217
Ending Unreserved Fund Balance		<u>\$ 2,973,217</u>		<u>\$ 2,997,073</u>

City of Evanston
Parking Fund
As of January 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 2,349,060	\$ 2,405,392	\$ 2,870,000	\$ 172,522
Church Street Garage Operations	583,333	540,431	767,092	51,558
Maple Avenue Garage Operations	1,138,711	899,397	1,151,800	101,779
Sherman Avenue Garage Operations	1,331,134	1,162,451	1,356,275	137,482
Washington National TIF Interfund Transfers-In	2,820,455	3,419,636	3,876,726	323,061
Interest Income	34,900	7,432	15,070	1,468
Miscellaneous Revenue	-	-	11,400	-
Reserve for Future Repairs (Contra Depreciation)	2,044,000	-	2,034,004	-
Total Revenue	10,301,593	8,434,739	12,082,367	787,870
7005 - Parking System Administration	743,677	517,187	655,747	79,086
7015 - Parking Lots and Meters	799,498	737,568	1,584,510	55,152
7025 - Church Street Self Park	674,084	353,469	608,255	2,650
7030 - Church Street Debt Payments	133,030	169,336	173,126	-
7036 - Sherman Avenue Garage	5,324,706	4,254,606	5,772,432	10,149
7037 - Maple Avenue Garage	1,680,189	732,703	1,736,960	12,948
Transfer to Insurance Fund	-	-	503,877	26,637
Transfer to General Fund	-	-	644,242	53,687
Transfer to Fleet	-	-	21,991	1,833
Transfer to Equipment Replacement	-	-	30,000	2,500
7039 - Parking Debt	-	22,950	-	-
7050- Interfund Transfers Out	803,242	803,241	-	-
Capital Outlay	-	-	120,000	-
Capital Improvements	3,242,598	-	3,400,000	-
Total Expenditures	13,401,024	7,591,060	15,251,140	244,642
Net Surplus (Deficit)	\$ (3,099,431)	\$ 843,679	\$ (3,168,773)	\$ 543,228
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	762,846	737,568	1,547,858	55,152
7015 Parking Meter Depreciation	36,652	-	36,652	-
SUBTOTAL	799,498	737,568	1,584,510	55,152
7025- Church Garage Activities	494,156	353,469	428,327	2,650
7025- Church Garage Depreciation	179,928	-	179,928	-
SUBTOTAL	674,084	353,469	608,255	2,650
7036 Sherman Garage Activities	1,199,756	1,004,606	1,194,182	10,149
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	-
7036 Reserve (Depreciation)	874,650	-	874,650	-
SUBTOTAL	5,324,706	4,254,606	5,772,432	10,149
7037 Maple Garage Activities	1,013,991	732,703	1,070,762	12,948
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
SUBTOTAL	1,680,189	732,703	1,736,960	12,948
Beginning Unreserved Fund Balance		22,046,297		22,889,976
Ending Unreserved Fund Balance		<u>\$ 22,889,976</u>		<u>\$ 23,433,204</u>

City of Evanston
Water Fund
As of January 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Evanston	\$ 4,647,499	\$ 4,674,981	\$ 5,600,000	\$ 430,075
Skokie	2,286,500	2,508,333	2,800,000	238,624
Northwest Commission	3,570,300	3,710,581	4,414,000	360,498
Cross Connection Control Fees	80,000		91,000	-
Investment Earnings	9,996	6,569	2,500	670
Debt Proceeds	3,340,000	4,019,889	4,800,000	-
Debt Proceeds (zero interest)	-	-	-	-
Fees and Merchandise Sales	35,000	42,261	35,000	5,518
Fees and Outside Work	66,640	189,164	80,000	13,902
Grants	350,000	116,121	262,500	-
Insurance Reimbursements	-	-	420,000	-
Phosphate Sales	49,980	43,655	60,000	3,474
Property Sales and Rentals	193,388	157,329	203,057	-
Misc Revenue	-	573,132	-	-
Total Revenue	<u>14,629,303</u>	<u>16,042,015</u>	<u>18,768,057</u>	<u>1,052,761</u>
General Support	681,872	571,077	832,838	56,038
Pumping	2,270,869	1,922,009	2,368,467	96,548
Filtration	2,138,628	1,965,689	2,563,022	124,413
Distribution	1,260,167	972,405	1,464,106	75,226
Meter Maintenance	320,115	262,028	313,840	17,965
Other Operating Expenses	219,791	133,341	285,530	2,358
Debt Service	82,542	166,386	944,157	599,672
Debt Service - IEPA Loan 3382	-	-	67,506	-
Capital Outlay	115,500	56,883	162,500	-
Capital Improvements	7,670,000	5,146,698	7,837,000	-
Depreciation	-	-	-	-
Interfund Transfers Out - General Fund	2,737,748	2,737,748	3,356,300	279,692
Interfund Transfers Out - Insurance Fund	390,410	390,410	468,492	39,041
Total Expense	<u>17,887,642</u>	<u>14,324,674</u>	<u>20,663,758</u>	<u>1,290,953</u>
Net Surplus (Deficit)	<u>\$ (3,258,339)</u>	<u>\$ 1,717,341</u>	<u>\$ (1,895,701)</u>	<u>\$ (238,192)</u>
Beginning Unreserved Fund Balance		6,133,887		7,851,228
Ending Unreserved Fund Balance		<u>\$ 7,851,228</u>		<u>\$ 7,613,036</u>

City of Evanston
Sewer Fund
As of January 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Operations	\$ 10,931,000	\$ 11,217,554	\$ 12,908,000	\$ 1,020,045
Debt Proceeds	8,687,475	8,797,105	5,000,000	-
Debt Proceeds - 2012 IEPA Loan	-	-	4,000,000	-
Investment Earnings	3,332	2,094	1,000	493
Miscellaneous	<u>89,586</u>	<u>131,312</u>	<u>91,236</u>	<u>-</u>
Total Revenue	<u>19,711,393</u>	<u>20,148,065</u>	<u>22,000,236</u>	<u>1,020,538</u>
Sewer Operations	1,673,727	1,552,272	1,869,650	116,091
Other Operating Expenses	21,000	21,000	48,100	-
Interfund Transfers Out (Excludes Fleet)	446,657	446,658	529,403	34,349
Capital Outlay	12,000	10,830	18,000	-
Capital Improvement Account	687,475	523,619	4,753,000	-
Depreciation	-	-	-	-
Debt Service	<u>14,215,356</u>	<u>13,737,377</u>	<u>14,242,990</u>	<u>345,238</u>
Total Expenses	<u>17,056,215</u>	<u>16,291,756</u>	<u>21,461,143</u>	<u>495,678</u>
Net Surplus (Deficit)	<u>\$ 2,655,178</u>	<u>\$ 3,856,309</u>	<u>\$ 539,093</u>	<u>\$ 524,860</u>
Beginning Unreserved Fund Balance		(889,063)		2,967,246
Ending Unreserved Fund Balance		<u>\$ 2,967,246</u>		<u>\$ 3,492,106</u>

City of Evanston
Solid Waste
As of January 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Transfer from General Fund	\$ -	\$ -	\$ 1,245,967	\$ 103,831
Solid Waste Franchise Fees	141,610	148,773	175,000	-
SWANCC Recycling Incentive	124,950	283,870	140,000	1,265
Recycling Service Charge	1,826,269	1,875,044	2,954,033	246,604
Sanitation Service Charge Penalty	16,660	34,887	30,000	-
Special Pickup Fees	100,000	57,815	100,000	1,208
State Recycling Grant	45,000	139,774	-	-
Trash Cart Sales	15,000	39,058	15,000	225
Yard Waste Fees	<u>680,000</u>	<u>241,790</u>	<u>350,000</u>	<u>5,304</u>
Total Revenue	<u>2,949,489</u>	<u>2,821,011</u>	<u>5,010,000</u>	<u>358,437</u>
Refuse Collection & Disposal	1,975,110	2,839,845	3,077,218	6,901
Residential Recycling Collection	960,841	694,831	1,360,393	87,850
Yard Waste Collection	<u>1,031,334</u>	<u>678,395</u>	<u>750,250</u>	<u>-</u>
Total Expense	<u>3,967,285</u>	<u>4,213,071</u>	<u>5,187,861</u>	<u>94,751</u>
Net Surplus (Deficit)	<u>\$ (1,017,796)</u>	<u>\$ (1,392,060)</u>	<u>\$ (177,861)</u>	<u>263,686</u>
Beginning Unreserved Fund Balance		-		(1,392,060)
Ending Unreserved Fund Balance		<u>\$ (1,392,060)</u>		<u>(1,128,374)</u>

City of Evanston
Fleet Fund
As of January 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Fund	\$ 2,877,885	\$ 2,877,887	\$ 2,457,356	\$ 204,780
Library Fund	-	-	2,381	198
Parking Fund	24,740	24,740	21,992	1,833
Water Fund	162,518	162,518	122,751	10,229
Sewer Fund	254,482	254,482	177,729	14,811
Solid Waste Fund	396,000	396,000	298,071	24,839
Sale of Surplus Property	350,000	85,109	75,000	-
Damage to City Property	24,798	-	24,789	-
Miscellaneous Revenue	-	302,718	20,000	3,328
Interest Income	4,165	272	4,165	54
Total Revenues	<u>4,094,588</u>	<u>4,103,726</u>	<u>3,204,234</u>	<u>260,072</u>
General Support	236,857	207,442	284,571	18,229
Major Maintenance	2,934,771	2,683,338	3,211,873	91,827
Transfer to Equipment Repl. Fund	-	-	2,222,069	185,172
Capital Outlay	1,933,320	1,030,272	-	-
Total Expenditures	<u>5,104,948</u>	<u>3,921,052</u>	<u>5,718,513</u>	<u>295,228</u>
Net Surplus (Deficit)	<u>\$ (1,010,360)</u>	<u>\$ 182,674</u>	<u>\$ (2,514,279)</u>	<u>\$ (35,156)</u>
Beginning Unreserved Fund Balance		2,393,958		2,576,632
Ending Unreserved Fund Balance		<u>\$ 2,576,632</u>		<u>\$ 2,541,476</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Fund	\$ -	\$ -	\$ 1,242,590	\$ 103,549
Library Fund	-	-	1,700	142
Parking Fund	-	-	30,000	2,500
Water Fund	-	-	72,275	-
Sewer Fund	-	-	127,650	-
Solid Waste Fund	-	-	177,131	14,761
Sale of Surplus Property	-	-	210,217	-
Transfer from Fleet Fund	-	-	<u>2,222,069</u>	<u>185,172</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>4,083,632</u>	<u>306,124</u>
Capital Outlay	-	-	2,400,000	-
Capital Leases	-	-	<u>50,000</u>	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>2,450,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,633,632</u>	<u>\$ 306,124</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ 306,124</u>

City of Evanston
Insurance Fund
As of January 31, 2012

	FY 2011	FY 2011	FY 2012	FY 2012
	Adopted	Unaudited	Adopted	YTD
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
General Admin Contribution- General	105,624	\$ 98,582	\$ 121,207	\$ 10,101
General Admin Contribution- E911	775	775	930	78
General Admin Contribution- CDBG	775	775	930	78
General Admin Contribution- E.D.	775	775	930	78
General Admin Contribution- Parking	14,193	14,193	17,032	1,419
General Admin Contribution- Water Fund	20,793	20,793	24,962	2,080
General Admin Contribution- Sewer Fund	11,992	11,992	14,385	1,199
Liability/Property Contribution- General	792,266	739,448	909,150	75,762
Liability/Property Contribution- E911	5,810	5,810	6,972	581
Liability/Property Contribution- CDBG	5,810	5,810	6,972	581
Liability/Property Contribution- E.D.	5,810	5,810	6,972	581
Liability/Property Contribution- Parking	106,442	106,442	127,731	10,644
Liability/Property Contribution- Water Fund	155,945	155,945	187,209	15,601
Liability/Property Contribution- Sewer Fund	89,942	89,942	107,887	8,991
Workers' Comp Contribution- General	1,084,816	1,013,938	1,244,860	103,738
Workers' Comp Contribution- Library Fund	-	-	5,898	492
Workers' Comp Contribution- E911	7,955	7,955	9,546	796
Workers' Comp Contribution- CDBG	7,955	7,955	9,546	796
Workers' Comp Contribution- E.D.	7,955	7,955	9,546	796
Workers' Comp Contribution- Parking	145,738	145,738	174,886	14,574
Workers' Comp Contribution- Water Fund	213,516	213,516	256,322	21,360
Workers' Comp Contribution- Sewer Fund	123,146	123,146	147,716	12,310
Subrogation Proceeds	83,300	77,876	83,300	1,173
Investment Income	41,650	313	41,650	62
Workers Comp & Liability - Subtotal	3,032,983	2,855,484	3,516,536	283,867
Health Insurance Chargebacks- General	8,124,110	7,961,902	7,602,935	633,578
Health Insurance Chargebacks - Library	-	-	308,920	25,743
Health Insurance Chargebacks - NSP2	5,463	5,463	15,635	1,303
Health Insurance Chargebacks- E911	74,836	74,836	77,647	6,471
Health Insurance Chargebacks- CDBG	19,137	19,137	10,780	898
Health Insurance Chargebacks- E.D. Fund	36,576	36,575	57,886	4,824
Health Insurance Chargebacks- Parking	89,573	89,573	184,229	15,352
Health Insurance Chargebacks- Water	523,267	537,497	561,211	46,768
Health Insurance Chargebacks- Sewer	142,501	142,501	140,199	11,683
Health Insurance Chargebacks - Solid Waste	145,937	145,944	158,577	13,215
Health Insurance Chargebacks- Fleet	184,760	184,761	196,271	16,356
Retiree Health Insurance Contributions	1,695,988	1,415,378	1,903,503	44,608
Employee Health Insurance Contributions	1,200,000	1,145,551	1,209,056	16,266
One Time IPBC Distribution	-	-	200,000	-
Health & Life insurance - Subtotal	12,242,148	11,759,118	12,626,849	837,065
Total Revenues	<u>15,275,131</u>	<u>14,614,602</u>	<u>16,143,385</u>	<u>1,120,932</u>

City of Evanston
Insurance Fund
As of January 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Administration & Support	251,843	250,248	354,104	24,940
Liability/Property Insurance Premiums	391,510	372,834	470,000	412,433
Liability Legal Fees	175,000	494,715	350,000	31,296
Liability Settlement Payments	300,000	250,290	400,000	-
Workers' Comp Insurance Premiums	120,000	81,437	114,400	101,700
Workers' Comp Legal Fees	71,000	56,692	60,000	9,785
Workers' Comp Medical Payments	900,000	781,652	850,000	81,953
Workers' Comp Settlement Payments	833,000	652,848	700,000	242,281
Workers' Comp TPA Pymts (non specific)	108,750	113,375	145,000	-
Workers' Comp TTD Pymts (non sworn)	249,000	85,822	140,000	760
Workers' Comp & Liability - Subtotal	3,400,103	3,139,913	3,583,504	905,148
General Administration & Support	-	-	98,878	4,937
Health Insurance Premiums	11,138,960	10,673,050	13,005,609	1,078,467
Health Insurance Opt Out Payments	64,974	58,080	78,000	3,250
Health & Life Insurance - Subtotal	11,203,934	10,731,130	13,182,487	1,086,654
Total Expenditures	14,604,037	13,871,043	16,765,991	1,991,802
Net Surplus (Deficit)	\$ 671,094	\$ 743,559	\$ (622,605)	\$ (870,870)
Beginning Unreserved Fund Balance		(4,937,497)		(4,193,938)
Ending Unreserved Fund Balance		<u>\$ (4,193,938)</u>		<u>\$ (5,064,808)</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 6,913,759	\$ 5,932,983	\$ 6,119,393	\$ 68,596
Personal Property Repl Tax	235,000	158,694	282,000	42,135
Interest on Investment	625,000	672,222	600,000	397
Participant Contributions	750,000	742,223	900,000	34,480
Unrealized Gain	-	(111,673)	-	-
Total Revenue	<u>8,523,759</u>	<u>7,394,449</u>	<u>7,901,393</u>	<u>145,608</u>
Administrative Expenses	170,000	223,144	154,000	2,452
Legal Fees	-	-	50,000	-
Retiree Pensions	3,500,000	3,794,696	4,700,000	389,307
Widows' Pensions	750,000	866,915	1,070,000	91,769
Disability Pensions	720,000	885,842	1,060,000	102,374
QUILDRO	18,000	61,399	75,000	6,279
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>5,158,000</u>	<u>5,831,996</u>	<u>7,109,000</u>	<u>592,181</u>
Net Surplus (Deficit)	<u>\$ 3,365,759</u>	<u>\$ 1,562,453</u>	<u>\$ 792,393</u>	<u>\$ (446,573)</u>
Beg Net Assets held in Trust		54,358,822	55,921,275	55,921,275
End Net Assets held in Trust		<u>\$ 55,921,275</u>	<u>\$ 56,713,668</u>	<u>\$ 55,474,702</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 8,561,091	\$ 7,279,970	\$ 8,196,751	\$ 84,670
Personal Property Repl Tax	270,833	185,055	325,000	48,559
Interest Income	1,420,000	1,611,444	1,600,000	37
Participant Contributions	1,153,600	1,149,735	1,385,000	54,478
Miscellaneous		8,088	-	-
Unrealized Gain	-	10,947	-	-
Total Revenue	<u>11,405,524</u>	<u>10,245,239</u>	<u>11,506,751</u>	<u>187,744</u>
Administrative Expenses	155,000	193,035	186,000	-
Retiree Pensions	5,750,000	5,802,426	7,250,000	597,027
Widow Pensions	512,500	675,909	818,000	69,605
Disability Pensions	437,500	571,045	625,000	54,138
Separation Refunds	-	128,188	-	-
QUILDRO	12,000	11,889	12,000	1,189
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>6,867,000</u>	<u>7,382,492</u>	<u>8,891,000</u>	<u>721,959</u>
Net Surplus (Deficit)	<u>\$ 4,538,524</u>	<u>\$ 2,862,747</u>	<u>\$ 2,615,751</u>	<u>\$ (534,215)</u>
Beg Net Assets held in Trust		72,465,514	75,328,261	75,328,261
End Net Assets held in Trust		<u>\$ 75,328,261</u>	<u>\$ 77,944,012</u>	<u>\$ 74,794,046</u>

