



# Memorandum

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

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

Subject: September 2012 Monthly Financial Report

Date: October 26, 2012

Please find attached the unaudited financial statements as of September 30, 2012. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	09/30/212	09/30/212
		09/30/212	09/30/212	09/30/212	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 63,193,748	\$ 59,888,685	\$ 3,305,063	\$ 21,698,232	\$ 11,745,631
Library	185	4,846,631	3,293,153	1,553,478	1,553,478	1,550,796
HPRP	190	83,648	83,648	-	-	-
Neighborhood Stabilization	195	6,522,632	6,372,152	150,480	150,480	150,482
Motor Fuel	200	1,373,125	1,433,933	(60,808)	1,139,436	979,436
Emergency 911	205	775,948	804,017	(28,069)	1,282,689	1,142,066
SSA#4	210	357,743	298,500	59,243	(1,788)	(30,666)
CDBG	215	1,689,244	1,197,576	491,668	914,467	132,054
CDBG Loan	220	215,647	139,896	75,751	2,077,831	101,411
Economic Development	225	1,177,822	1,468,370	(290,548)	1,897,061	1,676,004
Neighborhood Improvement	235	-	-	-	109,915	109,915
Home	240	447,489	353,297	94,192	2,814,810	3,300
Affordable Housing	250	36,579	89,433	(52,854)	2,205,663	526,731
Washington National TIF	300	4,634,333	3,753,167	881,166	9,075,514	8,494,123
SSA#5	305	423,533	423,231	302	448,471	394,815
SW II TIF (Howard Hartrey)	310	1,141,572	1,163,409	(21,837)	4,979,036	4,979,036
Southwest TIF	315	455,021	22,360	432,661	318,578	310,779
Debt Service	320	16,509,520	7,159,294	9,350,226	11,979,246	10,418,067
Howard Ridge TIF	330	492,653	397,111	95,542	1,196,295	1,186,806
West Evanston TIF	335	263,099	425,052	(161,953)	1,333,640	1,258,932
Capital Improvement	415	5,183,719	2,907,569	2,276,150	8,022,810	8,325,626
Special Assessment	420	199,616	422,597	(222,981)	2,721,908	2,721,908
Parking	505	8,165,084	6,007,187	2,157,897	17,354,338	16,880,624
Water	510-513	15,882,523	13,686,880	2,195,643	10,442,631	10,396,810
Sewer	515	14,930,955	10,138,296	4,792,659	8,305,930	6,448,183
Solid Waste	520	3,480,946	3,308,300	172,646	(1,399,065)	(1,720,756)
Fleet	600	2,418,039	3,856,966	(1,438,927)	200,684	(302,468)
Equipment Replacement	601	2,766,457	1,500,503	1,265,954	1,265,954	1,265,954
Insurance	605	12,123,474	12,362,253	(238,779)	(6,363,551)	1,094,321
<b>Total**</b>		<b>\$ 169,790,800</b>	<b>\$ 142,956,835</b>	<b>\$ 26,833,965</b>	<b>\$ 105,724,693</b>	<b>\$ 90,239,920</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 September 30, 2012 was 75% of the Fiscal Year 2012 budgeted amount. General Fund Revenues were approximately \$63.2M or 76.4% of the budgeted amount. General Fund Expenditures were \$59.9M or 70.9% of the budgeted amount. The net surplus for the General Fund through September 30, 2012 was approximately \$3.3M. Barring external circumstances such as reductions in federal or state funds, or a withholding of property taxes by the County, the overall FY 2012 General Fund budget appears stable.

Included above are the ending balances as of September 30, 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 September 30, 2012, the Library Fund revenues are \$4.3M after excluding the one-time transfer of assets from the General Fund totaling \$521,920. Additionally, when excluding the one-time General Fund transfer of assets, year-to-date Library Fund surplus is approximately \$1M. 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 remaining fund balance by year-end.

Through September 30, 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.

Through September 30, 2012, the Debt Service Fund is showing a positive cash balance of approximately \$10.4M. 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 September 30, 2012, the Solid Waste Fund is showing a negative fund balance of \$1,399,065 and a negative cash balance of \$1,720,756.

Through September 30, 2012, there is a negative cash balance of \$302,468 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 September 30, 2012 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.

A handwritten signature in blue ink, appearing to read "Martin Lyons", is written over a horizontal line.

Martin Lyons, Treasurer

City of Evanston  
 Report of Budget-to-Actual Revenues and Expenditures  
 As of September 30, 2012  
 (Target is 75% 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	\$	12,279,568	99.9%	\$	-	\$	-		\$	-	\$	-											
Sales Tax		15,206,475		10,620,191	69.8%		-		-		-	-		-											
State Income Tax		5,853,839		5,002,740	85.5%		-		-		-	-		-											
Utility Tax		8,672,006		6,187,672	71.4%		-		-		-	-		-											
Real Estate Transfer Tax		1,725,000		1,512,462	87.7%		-		-		-	-		-											
Liquor Tax		2,070,063		1,639,467	79.2%		-		-		-	-		-											
Other Taxes		5,860,547		3,712,221	63.3%		-		-		-	-		-											
Licenses, Permits, Fees		8,652,861		6,873,714	79.4%		-		-		-	-		-											
Charges for Services		7,853,023		6,123,096	78.0%		6,171,637		4,832,539	78.3%		12,905,000		10,809,605	83.8%										
Intergovernmental Revenues		669,897		426,705	63.7%		-		-			262,500		262,500	100.0%										
Interfund Transfers		7,890,068		5,758,166	73.0%		3,876,726		3,332,545	86.0%		-		-											
Other Non-Tax Revenue		5,950,622		3,057,746	51.4%		2,034,004		-	0.0%		5,600,557		4,810,418	85.9%										
<b>Total Revenues</b>	<b>\$</b>	<b>82,700,787</b>	<b>\$</b>	<b>63,193,748</b>	<b>76.4%</b>	<b>\$</b>	<b>12,082,367</b>	<b>\$</b>	<b>8,165,084</b>	<b>67.6%</b>	<b>\$</b>	<b>18,768,057</b>	<b>\$</b>	<b>15,882,523</b>	<b>84.6%</b>	<b>\$</b>	<b>22,000,236</b>	<b>\$</b>	<b>14,930,955</b>	<b>67.9%</b>	<b>\$</b>	<b>5,010,000</b>	<b>\$</b>	<b>3,480,946</b>	<b>69.5%</b>
<b>Expenditures</b>																									
Legislative	\$	616,033	\$	469,860	76.3%	\$	-	\$	-		\$	-	\$	-		\$	-	\$	-						
City Administration		1,856,258		1,080,626	58.2%		-		-		-	-		-			-		-						
Law Department		999,107		679,885	68.0%		-		-		-	-		-			-		-						
Administrative Services Department		8,643,197		5,813,515	67.3%		-		-		-	-		-			-		-						
Community and Econ. Development		3,148,339		2,210,960	70.2%		-		-		-	-		-			-		-						
Police Department		24,752,938		18,127,879	73.2%		-		-		-	-		-			-		-						
Fire & Life Safety Services		13,314,621		9,824,880	73.8%		-		-		-	-		-			-		-						
Health Department		2,413,969		1,672,234	69.3%		-		-		-	-		-			-		-						
Public Works - Operating		9,559,460		6,544,115	68.5%		11,731,140		4,295,349	36.6%		-		-			-		-						
Public Works - Capital Outlay		-		-			3,520,000		1,711,838	48.6%		-		-			-		-						
Parks, Recreation & Comm. Services		17,392,621		12,848,064	73.9%		-		-		-	-		-			-		-						
Capital Improvement Transfer		1,250,000		450,000	36.0%		-		-		-	-		-			-		-						
Equipment Replacement Transfer		500,000		166,667	33.3%		-		-		-	-		-			-		-						
Utilities - Operating		-		-			-		-		12,664,258	9,260,988	73.1%	16,690,143	9,697,250	58.1%	-	-							
Utilities - Capital Outlay		-		-			-		-		7,999,500	4,425,892	55.3%	4,771,000	441,046	9.2%	-	-							
<b>Total Expenditures</b>	<b>\$</b>	<b>84,446,543</b>	<b>\$</b>	<b>59,888,685</b>	<b>70.9%</b>	<b>\$</b>	<b>15,251,140</b>	<b>\$</b>	<b>6,007,187</b>	<b>39.4%</b>	<b>\$</b>	<b>20,663,758</b>	<b>\$</b>	<b>13,686,880</b>	<b>66.2%</b>	<b>\$</b>	<b>21,461,143</b>	<b>\$</b>	<b>10,138,296</b>	<b>47.2%</b>	<b>\$</b>	<b>5,187,861</b>	<b>\$</b>	<b>3,308,300</b>	<b>63.8%</b>

**City of Evanston  
General Fund  
As of September 30, 2012**

	FY 2011 Budget Adopted	FY 2011 Audited Actual	FY 2012 Budget Amended	FY 2012 YTD Actual
Tax - Property	\$ 16,516,200	\$ 16,235,517	\$ 12,296,386	\$ 12,279,568
Tax - State Use	677,877	921,494	1,091,215	792,162
Tax - Sales Tax - Basic	7,300,000	7,671,007	9,209,455	6,500,401
Tax - Sales Tax - Home Rule	4,552,968	4,902,429	5,997,020	4,119,790
Tax - Auto Rental	29,155	34,004	36,445	28,591
Tax - Athletic Contest	550,000	718,538	700,000	190,795
Tax - State Income	4,635,565	4,924,177	5,853,839	5,002,740
Tax - Fire Insurance	90,000	-	-	-
Tax - Electric Utility	2,196,333	2,358,266	3,069,806	2,239,961
Tax - Natural Gas Utility	1,385,130	871,281	1,583,000	741,385
Tax - Natural Gas Use - Home Rule	709,044	539,228	869,000	527,836
Tax - Cigarette	295,284	301,219	485,000	142,495
Tax - Evanston Motor Fuel	550,378	481,751	761,587	480,728
Tax - Liquor	1,623,754	1,857,121	2,070,063	1,639,467
Tax - Parking	1,800,000	1,942,347	2,160,000	1,667,449
Tax - Personal Property Replacement	441,166	438,324	626,300	410,001
Tax - Real Estate Transfer	1,500,000	1,989,587	1,725,000	1,512,462
Tax - Telecommunications	2,691,834	2,607,013	3,150,200	2,678,490
License Fees - Vehicles	1,799,820	2,056,523	2,598,341	688,283
License Fees - Other	814,720	900,475	1,045,382	647,958
Permit Fees - Building	2,500,000	1,834,961	2,500,000	3,041,990
Permit Fees - Other	1,086,400	1,142,828	1,184,788	1,513,863
Other Fees	1,092,617	847,241	1,324,350	981,620
Fines and Forfeiture Revenue	3,806,864	3,279,785	4,721,639	2,230,430
Charges for Services Revenue	6,048,402	6,184,831	7,853,023	6,123,096
Intergovernmental Revenue	802,239	795,336	669,897	426,705
Other Revenue	1,575,183	809,498	1,216,983	822,109
Interfund Transfers In (Other Funds)	6,790,549	6,557,462	7,890,068	5,758,166
Interest Income	12,000	767,335	12,000	5,207
<b>Total Revenue</b>	<b>73,873,482</b>	<b>73,969,578</b>	<b>82,700,787</b>	<b>63,193,748</b>
Legislative	523,131	516,342	616,033	469,860
City Administration	1,675,952	1,363,079	1,856,258	1,080,626
Law Department	828,120	821,667	999,107	679,885
Administrative Services Department	8,206,488	7,297,540	8,643,197	5,813,515
Community and Economic Development	2,824,205	2,616,811	3,148,339	2,210,960
Police Department	20,263,642	20,444,887	24,752,938	18,127,879
Fire & Life Safety Services Department	11,192,783	11,019,489	13,314,621	9,824,880
Health Department	2,135,313	1,991,209	2,413,969	1,672,234
Public Works Department	6,862,268	6,426,231	9,559,460	6,544,115
Library (Note 1)	3,708,359	3,695,279	-	-
Parks, Recreation & Community Services	15,653,221	15,436,525	17,392,621	12,848,064
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>59,888,685</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ 2,340,519</b>	<b>\$ (1,745,756)</b>	<b>\$ 3,305,063</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>\$ 21,698,232</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 September 30, 2012

	FY 2011 Budget <u>Adopted</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
<b>Revenue By Source</b>				
Library Fines & Fees	\$ -	\$ -	\$ 150,000	\$ 113,300
Library Material Replacement	-	-	12,500	8,950
Copy Machine Charges	-	-	20,000	15,775
Meeting Room Fees	-	-	10,000	5,281
Non-resident Cards	-	-	2,460	866
North Branch Rental Income	-	-	47,325	39,893
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>4,039,245</u>
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<b><u>4,649,599</u></b>	<b><u>4,846,631</u></b>
<b>Expenditures</b>				
Youth Services	-	-	800,390	604,183
Adult Services	-	-	1,579,231	1,090,667
Circulation	-	-	589,769	445,735
North Branch	-	-	203,336	138,140
Technical Services	-	-	473,306	341,037
Maintenance	-	-	491,375	315,358
Administration	-	-	<u>512,192</u>	<u>358,033</u>
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<b><u>4,649,599</u></b>	<b><u>3,293,153</u></b>
<b>Net Surplus (Deficit)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<b><u>\$ 1,553,478</u></b>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>-</u>		<u>1,553,478</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 September 30, 2012

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

City of Evanston  
 Neighborhood Stabilization Fund  
 As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 6,887,345	\$ 5,409,752	\$ 5,699,363	\$ 6,353,684
Program Income	<u>1,500,000</u>	<u>-</u>	<u>1,750,000</u>	<u>168,948</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>6,522,632</u></b>
Development Activities	7,985,000	5,083,230	6,771,363	6,022,396
Administration	124,345	324,612	338,749	242,843
Transfer to Debt Service	-	1,910	3,616	2,712
Transfer to Insurance	-	-	15,635	11,726
Transfer to General Fund	<u>278,000</u>	<u>-</u>	<u>320,000</u>	<u>92,475</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>6,372,152</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 150,480</u></b>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 150,480</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 September 30, 2012

	FY 2011 Adopted Budget	FY 2011 Audited Actual	FY 2012 Adopted Budget	FY 2012 YTD Actual
State Allotment	\$ 1,900,000	\$ 2,195,972	\$ 1,900,000	\$ 1,372,401
Investment Earnings	2,000	615	2,000	724
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>1,373,125</u></b>
Street Resurfacing (2012)	1,200,000	980,941	1,400,000	806,191
Transfer to General Fund - Staff Engineering	110,606	110,606	132,727	99,545
Transfer to General Fund - Street Maintenance	<u>586,886</u>	<u>586,886</u>	<u>704,263</u>	<u>528,197</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>1,433,933</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 4,508</u></b>	<b><u>\$ 518,154</u></b>	<b><u>\$ (334,990)</u></b>	<b><u>\$ (60,808)</u></b>
Beginning Fund Balance		682,090		1,200,244
Ending Fund Balance		<u>\$ 1,200,244</u>		<u>\$ 1,139,436</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		1,200,244		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>1,200,244</u></b>		

City of Evanston  
E911 Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 525,000	\$ 511,586	\$ 617,400	\$ 441,207
Wireless Surcharge Revenue	340,000	383,844	416,160	334,227
Interest Income	750	296	1,000	514
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>775,948</u></b>
Operating Expense	778,737	689,786	847,415	592,889
Transfer to General Fund	125,868	125,868	125,950	94,462
Transfer to Insurance Fund		-	95,095	71,321
Transfer to Debt Service Fund		-	10,385	7,789
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>804,017</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (268,208)</u></b>	<b><u>\$ (84,074)</u></b>	<b><u>\$ (232,285)</u></b>	<b><u>\$ (28,069)</u></b>

Beginning Fund Balance	1,394,832	1,310,758
Ending Fund Balance	<u>\$ 1,310,758</u>	<u>\$ 1,282,689</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 September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Revenue	\$ 378,000	\$ 214,614	\$ 398,000	\$ 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>
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>
<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>
Beginning Fund Balance		112,325		(61,031)
Ending Fund Balance		<u>\$ (61,031)</u>		<u>\$ (1,788)</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>(61,031)</u>		
<b>Total Ending Fund Balance</b>		<b><u>(61,031)</u></b>		

City of Evanston  
CDBG Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 2,095,180	\$ 1,754,755	\$ 1,490,500	\$ 1,606,127
Funds Reallocated from Prior Years	25,000		65,693	-
Program Income	20,000	-	140,000	83,117
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>1,689,244</u></b>
CDBG Administration/Planning	308,367	337,872	232,382	121,596
Development Activities	1,016,894	1,418,095	432,000	342,150
Capital Projects	-	-	255,000	152,665
Transfers to Debt Service	-	4,090	-	2,033
Transfers to General Fund	<u>772,000</u>	<u>-</u>	<u>776,811</u>	<u>579,132</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>1,197,576</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 42,919</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 491,668</u></b>
Beginning Fund Balance		422,799		422,799
Ending Fund Balance		<u>\$ 422,799</u>		<u>\$ 914,467</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		422,799		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>422,799</u></b>		

City of Evanston  
CDBG Loan Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 4,800	\$ -	\$ 133,549
Program Income	9,000	-	9,000	81,939
Interest Income	<u>-</u>	<u>1,018</u>	<u>-</u>	<u>159</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>215,647</u></b>
Program Expenses	20,000	8,460	20,000	139,896
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>139,896</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (11,000)</u></b>	<b><u>\$ (2,642)</u></b>	<b><u>\$ (11,000)</u></b>	<b><u>\$ 75,751</u></b>

Beginning Fund Balance	2,004,722	2,002,080
Ending Fund Balance	<u>\$ 2,002,080</u>	<u>\$ 2,077,831</u>

**Audited FY 2011 Ending Fund Balance Composition**

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

City of Evanston  
Economic Development Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Hotel Tax	\$ 1,350,000	\$ 1,440,739	\$ 1,600,000	\$ 931,579
Amusement Tax	300,000	241,767	300,000	197,431
Howard-Ridge Loan Repayment	-	-	48,500	48,500
Miscellaneous	-	-	-	-
Investment Income	<u>8,000</u>	<u>179</u>	<u>8,000</u>	<u>312</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>1,177,822</u></b>
Economic Development Activities	1,640,247	1,541,021	1,802,825	1,019,469
Capital Projects	-	-	160,000	43,307
Tax Rebate Agreement	-	-	-	-
Transfer to Debt Service	-	-	12,752	9,564
Transfer to Insurance	-	-	75,334	56,500
Transfers to General Fund	<u>377,256</u>	<u>377,256</u>	<u>452,707</u>	<u>339,530</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>1,468,370</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (359,503)</u></b>	<b><u>\$ (235,592)</u></b>	<b><u>\$ (547,118)</u></b>	<b><u>\$ (290,548)</u></b>
Beginning Fund Balance		2,423,201		2,187,609
Ending Fund Balance		<u>\$ 2,187,609</u>		<u>\$ 1,897,061</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		-		
Committed		805,575		
Assigned / Unassigned		<u>1,382,034</u>		
<b>Total Ending Fund Balance</b>		<b><u>2,187,609</u></b>		

City of Evanston  
Neighborhood Improvement Fund  
As of September 30, 2012

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

City of Evanston  
Home Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 560,000	\$ 175,068	\$ 500,000	\$ 426,951
Interest Income	-	6,030	-	-
Program Income	<u>10,000</u>	-	<u>10,000</u>	<u>20,538</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>447,489</u></b>
Home Administration/Planning	56,000	-	-	-
CHDO Operating	28,000	-	-	-
Development Activities	429,600	97,011	604,000	316,712
Transfers to General Fund	<u>56,400</u>	-	<u>59,958</u>	<u>36,585</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>353,297</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 84,087</u></b>	<b><u>\$ (153,958)</u></b>	<b><u>\$ 94,192</u></b>
Beginning Fund Balance		2,636,531		2,720,618
Ending Fund Balance		<u>\$ 2,720,618</u>		<u>\$ 2,814,810</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		2,720,618		
Committed		-		
Assigned / Unassigned		-		
<b>Total Ending Fund Balance</b>		<b><u>2,720,618</u></b>		

City of Evanston  
Affordable Housing Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Demolition Taxes	8,330	20,000	-	30,000
Developer Contributions	-	2,000	125,000	-
Rehab Repayments	20,000	-	-	6,250
Interest Income	1,000	245	125	329
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>36,579</u></b>

Housing - Land	41,650	-	-	43,190
Housing - Buildings	-	-	-	-
Down Payment Assistance	166,600	47,152	166,600	28,250
Transfers to General Fund	19,992	19,992	23,990	17,993
Miscellaneous	<u>39,984</u>	<u>7,094</u>	<u>40,000</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>268,226</u></b>	<b><u>74,238</u></b>	<b><u>230,590</u></b>	<b><u>89,433</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>\$ (52,854)</u></b>
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Beginning Fund Balance	2,299,153	2,258,517
Ending Fund Balance	<u>\$ 2,258,517</u>	<u>\$ 2,205,663</u>

**Audited FY 2011 Ending Fund Balance Composition**

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

City of Evanston  
Washington National TIF Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,800,000	\$ 3,326,012	\$ 5,073,000	\$ 4,621,336
Interest Income	<u>25,000</u>	<u>6,708</u>	<u>25,000</u>	<u>12,997</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>4,634,333</u></b>
Series 1997 Principal (refunded by 1999 & 2008D)	325,000	325,000	405,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	128,200	118,200	100,650	50,325
Contributions to Other Agencies	-	-	800,000	-
Economic Development Projects			500,000	126,547
Capital Improvements	773,715	-	2,536,000	425,000
Contractual Services	125,000	113,212	35,000	-
Transfer to Parking Fund (Sherman)	3,419,636	3,419,636	3,876,726	2,907,545
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>243,750</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>3,753,167</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (271,551)</u></b>	<b><u>\$ (968,328)</u></b>	<b><u>\$ (3,480,376)</u></b>	<b><u>\$ 881,166</u></b>
Beginning Fund Balance		9,162,676		8,194,348
Ending Fund Balance		<u>\$ 8,194,348</u>		<u>\$ 9,075,514</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		8,194,348		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>8,194,348</u></b>		

City of Evanston  
Special Service Area #5  
As of September 30, 2012

	FY 2011 Adopted Budget	FY 2011 Audited Actual	FY 2012 Adopted Budget	FY 2012 YTD Actual
Net Property Taxes	\$ 428,756	\$ 263,566	\$ 428,756	\$ 423,524
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>423,533</u></b>
Series 2002C Bonds Principal	340,000	-	325,000	325,000
Series 2002C Bonds Interest	88,756	53,853	98,232	98,231
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>428,756</u></b>	<b><u>53,853</u></b>	<b><u>423,232</u></b>	<b><u>423,231</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 100</u></b>	<b><u>\$ 209,747</u></b>	<b><u>\$ 5,524</u></b>	<b><u>\$ 302</u></b>
Beginning Fund Balance		238,422		448,169
Ending Fund Balance		<u>\$ 448,169</u>		<u>\$ 448,471</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		448,169		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>448,169</u></b>		

City of Evanston  
 SW II TIF (Howard Hartrey)  
 As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,300,000	\$ 641,140	\$ 1,073,000	\$ 1,131,880
Interest Income	<u>5,000</u>	<u>1,826</u>	<u>5,000</u>	<u>9,692</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>1,141,572</u></b>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	570,000	570,000	605,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	141,804	141,058	109,603	54,801
Surplus Distribution	-	-	1,300,000	1,000,000
Capital Projects	-	-	1,500,000	-
Other Expenses	460,000	1,200	-	2,408
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>141,600</u>	<u>106,200</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>1,163,409</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (8,404)</u></b>	<b><u>\$ (210,892)</u></b>	<b><u>\$ (2,578,203)</u></b>	<b><u>\$ (21,837)</u></b>
Beginning Fund Balance		5,211,765		5,000,873
Ending Fund Balance		<u>\$ 5,000,873</u>		<u>\$ 4,979,036</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		5,000,873		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>5,000,873</u></b>		

City of Evanston  
Southwest TIF  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 656,000	\$ 212,489	\$ 470,000	\$ 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>
Economic Development Activities	700,000	700,000	-	670
Capital Improvement Projects	-	-	580,000	-
Operating Transfer to General Fund	<u>24,100</u>	<u>24,100</u>	<u>28,920</u>	<u>21,690</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>22,360</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (67,600)</u></b>	<b><u>\$ (511,580)</u></b>	<b><u>\$ (138,420)</u></b>	<b><u>\$ 432,661</u></b>
Beginning Fund Balance		397,497		(114,083)
Ending Fund Balance		<u>\$ (114,083)</u>		<u>\$ 318,578</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>(114,083)</u>		
<b>Total Ending Fund Balance</b>		<b><u>(114,083)</u></b>		



City of Evanston  
Howard Ridge TIF  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 689,000	\$ 479,036	\$ 862,000	\$ 480,889
Interest Income	400	100	400	113
Miscellaneous	<u>-</u>	<u>17,618</u>	<u>-</u>	<u>11,651</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>492,653</u></b>
General Management Support	-	-	-	-
Economic Dev. Projects		27,551	300,000	241,952
Capital Improvements		-	900,000	16,359
Developer Agreement Payments		-	668,836	-
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>90,300</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>397,111</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 569,000</u></b>	<b><u>\$ 348,803</u></b>	<b><u>\$ (1,175,336)</u></b>	<b><u>\$ 95,542</u></b>
Beginning Fund Balance		751,950		1,100,753
Ending Fund Balance		<u>\$ 1,100,753</u>		<u>\$ 1,196,295</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		1,100,753		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>1,100,753</u></b>		

City of Evanston  
West Evanston TIF  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 580,000	\$ 352,740	\$ 605,000	\$ 262,638
Bond Proceeds	-	-	2,270,000	-
Interest Income	<u>1,000</u>	<u>2,285</u>	<u>1,000</u>	<u>461</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>263,099</u></b>
General Management Support	-	-	-	-
Economic Development Projects	-	-	1,200,000	-
Other Charges	-	-	490,000	305,052
Transfers to General Fund	50,000	50,000	60,000	45,000
Capital Projects	<u>490,000</u>	<u>63,875</u>	<u>2,270,000</u>	<u>75,000</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>425,052</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 41,000</u></b>	<b><u>\$ 241,150</u></b>	<b><u>\$ (1,144,000)</u></b>	<b><u>\$ (161,953)</u></b>
Beginning Fund Balance		1,254,443		1,495,593
Ending Fund Balance		<u>\$ 1,495,593</u>		<u>\$ 1,333,640</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		1,495,593		
Committed		-		
Assigned / Unassigned		<u>-</u>		
<b>Total Ending Fund Balance</b>		<b><u>1,495,593</u></b>		

City of Evanston  
Capital Improvement Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Bond Proceeds	\$ 5,078,500	\$ 5,177,539	\$ 3,900,000	\$ 4,349,650
Grants	4,231,473	216,225	3,168,000	360,609
Private Contributions	575,000	-	1,301,200	-
General Fund Allocation	-	-	1,250,000	450,000
Miscellaneous	149,000	547,000	-	10,154
Interest Income	-	17,546	-	13,306
<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>5,183,719</u></b>
Administration	95,680	723,428	-	44,374
Capital Outlay (includes prior year rollovers)	13,014,138	5,091,436	14,175,358	2,506,945
Interfund Transfers Out	300,000	302,130	475,000	356,250
<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>2,907,569</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,375,845)</u></b>	<b><u>\$ (158,684)</u></b>	<b><u>\$ (5,031,158)</u></b>	<b><u>\$ 2,276,150</u></b>
Beginning Fund Balance		5,905,344		5,746,660
Ending Fund Balance		<u>\$ 5,746,660</u>		<u>\$ 8,022,810</u>
<b>Audited FY 2011 Ending Fund Balance Composition</b>				
Restricted for Fund Activities		-		
Committed / Assigned		5,746,660		
Unassigned		-		
<b>Total Ending Fund Balance</b>		<b><u>5,746,660</u></b>		

City of Evanston  
Special Assessment Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Special Assessments Collected	\$ 550,000	\$ 235,028	\$ 300,000	\$ 195,262
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>7,687</u>	<u>10,000</u>	<u>4,354</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>199,616</u></b>
Transfer to Debt Service Fund	317,659	317,659	317,660	238,245
Capital Outlay	<u>1,575,000</u>	<u>740,122</u>	<u>1,155,000</u>	<u>184,352</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>422,597</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>\$ (222,981)</u></b>
Beginning Fund Balance		3,759,955		2,944,889
Ending Fund Balance		<u>\$ 2,944,889</u>		<u>\$ 2,721,908</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 September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 2,349,060	\$ 2,317,592	\$ 2,870,000	\$ 2,388,732
Church Street Garage Operations	583,333	539,895	767,092	427,702
Maple Avenue Garage Operations	1,138,711	898,492	1,151,800	882,641
Sherman Avenue Garage Operations	1,331,134	1,162,225	1,356,275	1,114,521
Washington National TIF Interfund Transfers-In	2,820,455	3,419,636	3,876,726	3,332,545
Interest Income	34,900	7,432	15,070	10,743
Miscellaneous Revenue	-	128,966	11,400	8,200
Reserve for Future Repairs (Contra Depreciation)	2,044,000	-	2,034,004	-
<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>8,165,084</u></b>
7005 - Parking System Administration	743,677	811,324	655,747	666,298
7015 - Parking Lots and Meters	799,498	701,477	1,584,510	517,380
7025 - Church Street Self Park	674,084	360,574	608,255	292,586
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	1,257,366
7037 - Maple Avenue Garage	1,680,189	1,446,950	1,736,960	635,089
Transfer to Insurance Fund	-	-	503,877	377,908
Transfer to General Fund	-	-	644,242	483,181
Transfer to Fleet	-	-	21,991	16,494
Transfer to Equipment Replacement	-	-	30,000	22,500
7039 - Parking Debt	-	3,000	-	2,484
7050- Interfund Transfers Out	803,242	803,241	-	-
Capital Outlay	-	-	120,000	-
Capital Improvements	3,242,598	-	3,400,000	1,711,838
<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>6,007,187</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>\$ 2,157,897</u></b>
<b>Further Operating Expense Breakdown:</b>				
7015 Parking Meter Activities	762,846	701,477	1,547,858	517,380
7015 Parking Meter Depreciation	36,652	-	36,652	-
<b>SUBTOTAL</b>	<b><u>799,498</u></b>	<b><u>701,477</u></b>	<b><u>1,584,510</u></b>	<b><u>517,380</u></b>
7025- Church Garage Activities	494,156	360,574	428,327	292,586
7025- Church Garage Depreciation	179,928	-	179,928	-
<b>SUBTOTAL</b>	<b><u>674,084</u></b>	<b><u>360,574</u></b>	<b><u>608,255</u></b>	<b><u>292,586</u></b>
7036 Sherman Garage Activities	1,199,756	(632,215)	1,194,182	1,257,366
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	-
7036 Reserve (Depreciation)	874,650	-	874,650	-
<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>1,257,366</u></b>
7037 Maple Garage Activities	1,013,991	1,446,950	1,070,762	635,089
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
<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>635,089</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>\$ 17,354,338</u>

City of Evanston  
Water Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Evanston	\$ 4,647,499	\$ 4,751,615	\$ 5,600,000	\$ 4,785,433
Skokie	2,286,500	2,304,066	2,800,000	2,340,618
Northwest Commission	3,570,300	3,710,581	4,414,000	3,584,749
Cross Connection Control Fees	80,000	91,480	91,000	98,805
Investment Earnings	9,996	6,569	2,500	-
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	52,100
Fees and Outside Work	66,640	94,184	80,000	137,828
Grants	350,000	580,995	262,500	262,500
Insurance Reimbursements	-	-	420,000	-
Phosphate Sales	49,980	43,655	60,000	38,847
Property Sales and Rentals	193,388	657,329	203,057	118,200
Misc Revenue	-	73,102	-	14,739
<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>15,882,523</u></b>
General Support	681,872	2,011,130	832,838	643,354
Pumping	2,270,869	1,978,311	2,368,467	1,636,016
Filtration	2,138,628	1,923,780	2,563,022	2,189,264
Distribution	1,260,167	988,315	1,464,106	840,380
Meter Maintenance	320,115	269,115	313,840	211,628
Other Operating Expenses	219,791	162,344	285,530	126,042
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	4,390,787
Depreciation	-	-	-	-
Interfund Transfers Out - General Fund	2,737,748	2,737,748	3,356,300	2,517,225
Interfund Transfers Out - Insurance Fund	390,410	390,410	468,492	351,370
<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>13,686,880</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,258,339)</u></b>	<b><u>\$ 1,776,126</u></b>	<b><u>\$ (1,895,701)</u></b>	<b><u>\$ 2,195,643</u></b>
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>\$ 10,442,631</u>

City of Evanston  
Sewer Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Operations	\$ 10,931,000	\$ 11,339,113	\$ 12,908,000	\$ 10,882,631
Debt Proceeds	8,687,475	8,099,352	5,000,000	4,045,823
Debt Proceeds - 2012 IEPA Loan	-	-	4,000,000	-
Investment Earnings	3,332	2,094	1,000	2,501
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>14,930,955</u></b>
Sewer Operations	1,673,727	4,252,569	1,869,650	1,325,055
Other Operating Expenses	21,000	23,305	48,100	23,152
Interfund Transfers Out - General Fund	446,657	446,658	142,200	106,650
Interfund Transfers Out - Insurance Fund	-	-	269,988	202,491
Capital Outlay	12,000	10,973	18,000	14,885
Capital Improvement Account	687,475	24,218	4,753,000	426,161
Depreciation	-	-	-	-
Debt Service	14,215,356	2,362,727	14,242,990	7,951,937
Transfer to Debt Service	-	-	117,215	87,965
<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>10,138,296</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 2,655,178</u></b>	<b><u>\$ 12,357,597</u></b>	<b><u>\$ 539,093</u></b>	<b><u>\$ 4,792,659</u></b>
Beginning Unrestricted Fund Balance		(889,063)		3,513,271
Reclassification from Fund Balance to Capital Assets		(7,955,263)		
Ending Unrestricted Fund Balance		<b><u>\$ 3,513,271</u></b>		<b><u>\$ 8,305,930</u></b>

City of Evanston  
Solid Waste  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Transfer from General Fund	\$ -	\$ -	\$ 1,245,967	\$ 934,475
Solid Waste Franchise Fees	141,610	148,773	175,000	129,387
SWANCC Recycling Incentive	124,950	283,870	140,000	51,122
Recycling Service Charge	1,826,269	1,943,468	2,954,033	2,206,590
Sanitation Service Charge Penalty	16,660	34,887	30,000	32,929
Special Pickup Fees	100,000	69,897	100,000	43,628
State Recycling Grant	45,000	139,774	-	1,500
Trash Cart Sales	15,000	39,058	15,000	28,475
Yard Waste Fees	<u>680,000</u>	<u>240,454</u>	<u>350,000</u>	<u>52,840</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>3,480,946</u></b>
Refuse Collection & Disposal	1,975,110	2,979,100	3,077,218	2,080,525
Residential Recycling Collection	960,841	814,397	1,360,393	830,009
Yard Waste Collection	<u>1,031,334</u>	<u>678,395</u>	<u>750,250</u>	<u>397,766</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>3,308,300</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,017,796)</u></b>	<b><u>\$ (1,571,711)</u></b>	<b><u>\$ (177,861)</u></b>	<b><u>172,646</u></b>
Beginning Unrestricted Fund Balance		-		(1,571,711)
Ending Unrestricted Fund Balance		<u>\$ (1,571,711)</u>		<u>(1,399,065)</u>

City of Evanston  
Fleet Maintenance Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Fund	\$ 2,877,885	\$ 2,877,887	\$ 2,457,356	\$ 1,843,017
Library Fund	-	-	2,381	1,786
Parking Fund	24,740	24,740	21,992	16,494
Water Fund	162,518	162,518	122,751	92,063
Sewer Fund	254,482	254,484	177,729	133,297
Solid Waste Fund	396,000	395,999	298,071	223,553
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	31,305
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>2,418,039</u></b>
General Support	236,857	1,304,541	284,571	173,586
Major Maintenance	2,934,771	2,517,585	3,211,873	2,202,001
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>3,856,966</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,010,360)</u></b>	<b><u>\$ 246,383</u></b>	<b><u>\$ (2,514,279)</u></b>	<b><u>\$ (1,438,927)</u></b>
Beginning Fund Balance		2,393,958		1,639,611
Reclassification from Fund Balance to Capital Assets		(1,000,730)		
Ending Fund Balance		<b><u>\$ 1,639,611</u></b>		<b><u>\$ 200,684</u></b>

City of Evanston  
Equipment Replacement Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Fund	\$ -	\$ -	\$ 1,742,590	\$ 1,098,610
Library Fund	-	-	1,700	1,275
Parking Fund	-	-	30,000	22,500
Water Fund	-	-	72,275	-
Sewer Fund	-	-	127,650	-
Solid Waste Fund	-	-	177,131	132,848
Miscellaneous Revenue	-	-	-	10,904
Sale of Surplus Property	-	-	210,217	18,941
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>2,766,457</b></u>
Capital Outlay	-	-	3,500,000	1,468,742
Capital Leases	-	-	50,000	31,761
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u><b>3,550,000</b></u>	<u><b>1,500,503</b></u>
<b>Net Surplus (Deficit)</b>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 1,033,632</b></u>	<u><b>\$ 1,265,954</b></u>
Beginning Fund Balance		\$ -		\$ -
Ending Fund Balance		<u>\$ -</u>		<u>\$ 1,265,954</u>

City of Evanston  
Insurance Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Admin Contribution- General	105,624	\$ 98,582	\$ 121,207	\$ 90,905
General Admin Contribution- E911	775	775	930	698
General Admin Contribution- CDBG	775	775	930	698
General Admin Contribution- E.D.	775	775	930	698
General Admin Contribution- Parking	14,193	14,193	17,032	12,774
General Admin Contribution- Water Fund	20,793	20,793	24,962	18,722
General Admin Contribution- Sewer Fund	11,992	11,992	14,385	10,789
Liability/Property Contribution- General	792,266	739,448	909,150	681,863
Liability/Property Contribution- E911	5,810	5,810	6,972	5,229
Liability/Property Contribution- CDBG	5,810	5,810	6,972	5,229
Liability/Property Contribution- E.D.	5,810	5,810	6,972	5,229
Liability/Property Contribution- Parking	106,442	106,442	127,731	95,798
Liability/Property Contribution- Water Fund	155,945	155,945	187,209	140,407
Liability/Property Contribution- Sewer Fund	89,942	89,942	107,887	80,915
Workers' Comp Contribution- General	1,084,816	1,013,938	1,244,860	933,645
Workers' Comp Contribution- Library Fund	-	-	5,898	4,424
Workers' Comp Contribution- E911	7,955	7,955	9,546	7,160
Workers' Comp Contribution- CDBG	7,955	7,955	9,546	7,160
Workers' Comp Contribution- E.D.	7,955	7,955	9,546	7,160
Workers' Comp Contribution- Parking	145,738	145,738	174,886	131,165
Workers' Comp Contribution- Water Fund	213,516	213,516	256,322	192,242
Workers' Comp Contribution- Sewer Fund	123,146	123,146	147,716	110,787
Subrogation Proceeds	83,300	77,363	83,300	80,724
Transfer from General Fund - Veolia Liability	-	-	-	200,000
Investment Income	41,650	823	41,650	544
<b>Workers Comp &amp; Liability - Subtotal</b>	<b>3,032,983</b>	<b>2,855,481</b>	<b>3,516,536</b>	<b>2,824,965</b>
Health Insurance Chargebacks- General	8,124,110	7,947,664	7,602,935	5,702,202
Health Insurance Chargebacks - Library	-	-	308,920	231,690
Health Insurance Chargebacks - NSP2	5,463	5,463	15,635	11,726
Health Insurance Chargebacks- E911	74,836	74,836	77,647	58,235
Health Insurance Chargebacks- CDBG	19,137	19,138	10,780	8,085
Health Insurance Chargebacks- E.D. Fund	36,576	36,576	57,886	43,414
Health Insurance Chargebacks- Parking	89,573	89,573	184,229	138,171
Health Insurance Chargebacks- Water	523,267	537,497	561,211	420,908
Health Insurance Chargebacks- Sewer	142,501	142,502	140,199	105,150
Health Insurance Chargebacks - Solid Waste	145,937	145,944	158,577	118,933
Health Insurance Chargebacks- Fleet	184,760	184,761	196,271	147,203
Retiree Health Insurance Contributions	1,695,988	1,429,614	1,903,503	1,136,956
Employee Health Insurance Contributions	1,200,000	1,244,736	1,209,056	1,050,836
One Time IPBC Distribution	-	-	200,000	125,000
<b>Health &amp; Life insurance - Subtotal</b>	<b>12,242,148</b>	<b>11,858,304</b>	<b>12,626,849</b>	<b>9,298,509</b>
<b>Total Revenues</b>	<b>15,275,131</b>	<b>14,713,785</b>	<b>16,143,385</b>	<b>12,123,474</b>

City of Evanston  
Insurance Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Administration & Support	251,843	241,733	354,104	295,043
Liability/Property Insurance Premiums	391,510	372,834	470,000	417,853
Liability Legal Fees	175,000	512,429	350,000	331,841
Liability Settlement Payments	300,000	250,290	400,000	182,644
Workers' Comp Insurance Premiums	120,000	81,437	114,400	108,284
Workers' Comp Legal Fees	71,000	56,692	60,000	51,247
Workers' Comp Medical Payments	900,000	781,652	850,000	384,556
Workers' Comp Settlement Payments	833,000	652,848	700,000	639,158
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>2,403</u>
<b>Workers' Comp &amp; Liability - Subtotal</b>	<b>3,400,103</b>	<b>3,161,195</b>	<b>3,583,504</b>	<b>2,487,071</b>
General Administration & Support	-	2,556	98,878	8,138
Health Insurance Premiums	11,138,960	12,679,229	13,005,609	9,829,294
Health Insurance Opt Out Payments	<u>64,974</u>	<u>58,080</u>	<u>78,000</u>	<u>37,750</u>
<b>Health &amp; Life Insurance - Subtotal</b>	<b>11,203,934</b>	<b>12,739,865</b>	<b>13,182,487</b>	<b>9,875,182</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>12,362,253</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>\$ (238,779)</u></b>
Beginning Unrestricted Fund Balance		(4,937,497)		(6,124,772)
Ending Unrestricted Fund Balance		<u>\$ (6,124,772)</u>		<u>\$ (6,363,551)</u>

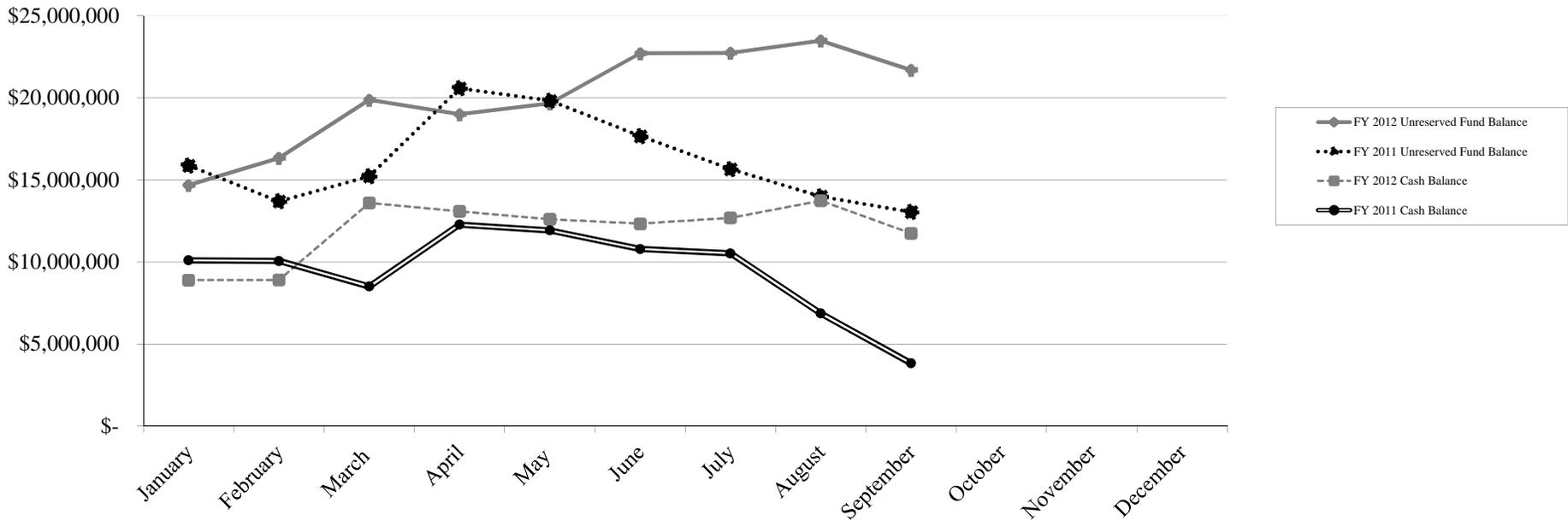
City of Evanston  
Fire Pension Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 6,913,759	\$ 4,132,019	\$ 6,119,393	\$ 6,162,763
Personal Property Repl Tax	235,000	235,000	282,000	182,067
Interest on Investment	625,000	835,335	600,000	544,550
Participant Contributions	750,000	742,350	900,000	648,142
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>7,537,572</u></b>
Administrative Expenses	170,000	245,164	154,000	186,626
Legal Fees	-	-	50,000	-
Retiree Pensions	3,500,000	3,794,695	4,700,000	3,568,752
Widows' Pensions	750,000	866,915	1,070,000	816,785
Disability Pensions	720,000	885,842	1,060,000	944,205
QUILDRO	18,000	61,399	75,000	57,333
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>5,573,701</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 3,365,759</u></b>	<b><u>\$ 534,799</u></b>	<b><u>\$ 792,393</u></b>	<b><u>\$ 1,963,871</u></b>
Beg Net Assets held in Trust		54,358,822	54,893,621	54,893,621
End Net Assets held in Trust		<u>\$ 54,893,621</u>	<u>\$ 55,686,014</u>	<u>\$ 56,857,492</u>

City of Evanston  
Police Pension Fund  
As of September 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 8,561,091	\$ 5,095,397	\$ 8,196,751	\$ 8,244,227
Personal Property Repl Tax	270,833	270,833	325,000	209,917
Interest Income	1,420,000	2,268,478	1,600,000	1,719,923
Participant Contributions	1,153,600	1,149,735	1,385,000	1,268,008
Miscellaneous	-	69	-	125
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>11,442,200</u></b>
Administrative Expenses	155,000	255,788	186,000	199,679
Retiree Pensions	5,750,000	5,802,426	7,250,000	5,447,558
Widow Pensions	512,500	675,909	818,000	650,951
Disability Pensions	437,500	571,045	625,000	487,241
Separation Refunds	-	128,188	-	116,538
QUILDRO	12,000	11,889	12,000	12,768
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>6,914,735</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 4,538,524</u></b>	<b><u>\$ 130,750</u></b>	<b><u>\$ 2,615,751</u></b>	<b><u>\$ 4,527,465</u></b>
Beg Net Assets held in Trust		72,465,514	72,596,264	72,596,264
End Net Assets held in Trust		<u>\$ 72,596,264</u>	<u>\$ 75,212,015</u>	<u>\$ 77,123,729</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	\$ 21,698,232			
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	\$ 13,049,413			
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	\$ 11,745,631			
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	\$ 3,819,631			