



# Memorandum

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

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

Subject: April 2012 Monthly Financial Report

Date: June 8, 2012

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

<u>Fund Name</u>	<u>Fund #</u>	YTD		YTD	4/30/2012	4/30/2012
		4/30/2012	4/30/2012	4/30/2012	Unreserved	Cash
		<u>Revenue</u>	<u>Expenses</u>	<u>Net</u>	<u>Fund Bal</u>	<u>Balance*</u>
General	100	\$ 28,045,942	\$ 24,328,353	\$ 3,717,589	\$ 19,002,485	\$ 13,093,141
Library	185	2,880,240	1,343,354	1,536,886	1,536,886	1,560,055
HPRP	190	42,840	64,470	(21,630)	(21,630)	947
Neighborhood Stabilization	195	1,555,168	1,562,115	(6,947)	(4,686)	(6,945)
Motor Fuel	200	613,801	279,723	334,079	1,215,257	1,374,323
Emergency 911	205	298,123	262,305	35,818	1,345,786	1,206,332
SSA#4	210	209,168	99,500	109,668	211,416	19,759
CDBG	215	619,024	398,151	220,873	517,420	(83,140)
CDBG Loan	220	71,429	32,934	38,495	2,013,048	64,421
Economic Development	225	522,680	499,387	23,293	2,004,902	1,991,083
Neighborhood Improvement	235	-	-	-	109,915	109,915
Home	240	175,802	80,356	95,446	2,726,796	17,636
Affordable Housing	250	2,916	14,247	(11,331)	2,260,331	568,280
Washington National TIF	300	2,811,455	1,883,159	928,296	10,965,060	8,541,254
SSA#5	305	233,656	378,853	(145,197)	466,308	249,317
SW II TIF (Howard Hartrey)	310	663,539	47,200	616,339	6,188,709	5,618,117
Southwest TIF	315	255,096	9,640	245,456	370,305	123,575
Debt Service	320	6,188,676	1,042,109	5,146,567	5,389,823	6,214,992
Howard Ridge TIF	330	329,543	57,199	272,344	1,555,471	1,363,617
West Evanston TIF	335	255,072	263,266	(8,194)	1,626,625	1,412,729
Capital Improvement	415	177,910	639,512	(461,602)	5,702,290	5,589,528
Special Assessment	420	82,828	106,386	(23,558)	2,949,659	2,921,822
Parking	505	3,817,634	1,764,135	2,053,499	22,203,973	15,292,250
Water	510-513	4,512,911	4,926,985	(414,074)	7,437,154	7,981,083
Sewer	515	4,210,679	3,867,873	342,806	3,310,052	4,075,681
Solid Waste	520	1,209,168	1,100,300	108,868	(1,283,192)	(1,543,717)
Fleet	600	1,085,710	1,599,419	(513,709)	2,062,923	600,688
Equipment Replacement	601	1,235,614	-	1,235,614	1,235,614	1,235,614
Insurance	605	5,169,542	5,610,381	(440,839)	(4,634,777)	479,158
Total**		\$ 67,276,166	\$ 52,261,311	\$ 15,014,855	\$ 98,463,923	\$ 80,071,515

\*This is net of any interfund receivables/payables

\*\*This summary does not include the Police or Fire Pension Funds even though detailed reports are included. The City manages these funds as a trustee and are not available for use by the City.

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

Through April 30, 2012 General Fund Revenues were approximately \$28M or 33.9% of the budgeted amount. General Fund Expenditures were \$24.3M or 29.4% of the budgeted amount. The net surplus for the General Fund was \$3.7M. It should be noted that any cost-of-living adjustments (COLA) for employees have not been integrated into the pay structure for FY 2012 as of the date of this report due to the on-going union negotiations.

Included above are the ending balances as of April 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.

April represents the fourth 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.

Please note, through April 30, 2012, there is a negative fund balance of \$4,686 and negative cash balance of \$6,945 in the Neighborhood Stabilization Program (NSP2) Fund. This negative balance is the result of an outstanding receivable due to the City from the Federal Government. The City collected the outstanding receivable in May.

Through April 30, 2012, there is a negative cash balance of \$83,140 in the CDBG Fund. This negative cash balance is the result of outstanding receivables due to the City from the Federal Government. Staff anticipates the negative cash balance in the CDBG Fund will be eliminated when the Department of Housing and Urban Development (HUD) issues the next grant installment in May.

During the month of April, 2012, the Washington National TIF Fund was charged \$425,000 by the Parking Fund for capital expenses associated with the Comprehensive Parking Garage Repair Project. This item is discussed in greater detail below.

Through April 30, 2012, the fund balance for the Capital Improvement Fund was approximately \$5.7M. This represents an increase in fund balance of approximately \$2.6M from prior month. The primary reason for this increase is the transfer of expenses associated with the Comprehensive Parking Garage Repair Project, totaling \$2.7M, from the Capital Improvement Fund to the Parking Fund.

Through April 30, 2012 the fund balance for the Parking Fund was \$22.2M. This represents a decrease in fund balance of approximately \$1.9M in comparison to prior month, partially due to the \$2.7M transfer of expenses to the Parking Fund for the Comprehensive Parking Garage Repair Project mentioned above. After completing this transfer to the Parking Fund, a portion of the project expenses totaling \$425,000 was reimbursed by the Washington National TIF Fund as budgeted in the FY 2011 CIP.

Through April 30, 2012, Sewer Fund cash balance was approximately \$4M, compared to a \$6.5M fund balance for the prior month. This decrease in fund balance is the result of a \$2M transfer to the Parking Fund to pay 50% of a loan provided to the Sewer Fund from the Parking Fund. This payment occurred during the month of April, 2012 as part of the Sewer Fund Debt Refinancing. The remaining loan will be transferred from the Sewer Fund to the Parking Fund later in 2012.

Through April 30, 2012, the Solid Waste Fund is showing a negative fund balance of \$1,283,192 and a negative cash balance of \$1,543,717.

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 April 30, 2012 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.

  
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Martin Lyons, Treasurer

City of Evanston  
 Report of Budget-to-Actual Revenues and Expenditures  
 As of April 30, 2012  
 (Target is 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	\$ 6,738,173	54.8%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,206,475	4,427,213	29.1%	-	-		-	-		-	-		-	-		
State Income Tax	5,853,839	2,153,011	36.8%	-	-		-	-		-	-		-	-		
Utility Tax	8,672,006	2,840,514	32.8%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	1,725,000	496,296	28.8%	-	-		-	-		-	-		-	-		
Liquor Tax	2,070,063	731,900	35.4%	-	-		-	-		-	-		-	-		
Other Taxes	5,860,547	1,364,256	23.3%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	8,652,861	2,821,419	32.6%	-	-		-	-		-	-		-	-		
Charges for Services	7,853,023	2,062,515	26.3%	6,171,637	2,100,392	34.0%	12,905,000	4,122,261	31.9%	12,908,000	4,209,394	32.6%	3,624,033	793,714	21.9%	
Intergovernmental Revenues	669,897	242,027	36.1%	-	-		262,500	262,500	100.0%	-	-		140,000	8,023	5.7%	
Interfund Transfers	7,890,068	2,559,185	32.4%	3,876,726	1,717,242	44.3%	-	-		-	-		1,245,967	407,431	32.7%	
Other Non-Tax Revenue	5,950,622	1,609,433	27.0%	2,034,004	-	0.0%	5,600,557	128,150	2.3%	9,092,236	1,285	0.0%	-	-		
<b>Total Revenues</b>	<b>\$ 82,700,787</b>	<b>\$ 28,045,942</b>	<b>33.9%</b>	<b>\$ 12,082,367</b>	<b>\$ 3,817,634</b>	<b>31.6%</b>	<b>\$ 18,768,057</b>	<b>\$ 4,512,911</b>	<b>24.0%</b>	<b>\$ 22,000,236</b>	<b>\$ 4,210,679</b>	<b>19.1%</b>	<b>\$ 5,010,000</b>	<b>\$ 1,209,168</b>	<b>24.1%</b>	
<b>Expenditures</b>																
Legislative	\$ 616,033	\$ 186,054	30.2%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,856,258	429,349	23.1%	-	-		-	-		-	-		-	-		
Law Department	999,107	300,398	30.1%	-	-		-	-		-	-		-	-		
Administrative Services Department	8,643,197	2,577,922	29.8%	-	-		-	-		-	-		-	-		
Community and Econ. Development	3,148,339	936,973	29.8%	-	-		-	-		-	-		-	-		
Police Department	24,752,938	7,814,704	31.6%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	13,314,621	4,182,123	31.4%	-	-		-	-		-	-		-	-		
Health Department	2,413,969	657,446	27.2%	-	-		-	-		-	-		-	-		
Public Works- Operating	9,559,460	2,801,790	29.3%	11,731,140	1,764,135	15.0%	12,664,258	3,994,796	31.5%	16,690,143	3,863,878	23.2%	5,187,861	1,100,300	21.2%	
Public Works- Capital Outlay	-	-	0.0%	3,520,000	-	0.0%	7,999,500	932,189	11.7%	4,771,000	3,995	0.1%	-	-		
Parks, Recreation & Comm. Services	17,392,621	4,441,594	25.5%	-	-		-	-		-	-		-	-		
<b>Total Expenditures</b>	<b>\$ 82,696,543</b>	<b>\$ 24,328,353</b>	<b>29.4%</b>	<b>\$ 15,251,140</b>	<b>\$ 1,764,135</b>	<b>11.6%</b>	<b>\$ 20,663,758</b>	<b>\$ 4,926,985</b>	<b>23.8%</b>	<b>\$ 21,461,143</b>	<b>\$ 3,867,873</b>	<b>18.0%</b>	<b>\$ 5,187,861</b>	<b>\$ 1,100,300</b>	<b>21.2%</b>	

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

	FY 2011 Budget <u>Adopted</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Tax - Property	\$ 16,516,200	\$ 16,009,204	\$ 12,296,386	\$ 6,738,173
Tax - State Use	677,877	852,743	1,091,215	329,459
Tax - Sales Tax - Basic	7,300,000	7,403,517	9,209,455	2,717,809
Tax - Sales Tax - Home Rule	4,552,968	4,749,481	5,997,020	1,709,404
Tax - Auto Rental	29,155	34,004	36,445	9,761
Tax - Athletic Contest	550,000	154,227	700,000	-
Tax - State Income	4,635,565	4,855,460	5,853,839	2,153,011
Tax - Fire Insurance	90,000	-	-	-
Tax - Electric Utility	2,196,333	2,338,827	3,069,806	1,008,287
Tax - Natural Gas Utility	1,385,130	848,770	1,583,000	472,568
Tax - Natural Gas Use - Home Rule	709,044	528,650	869,000	311,881
Tax - Cigarette	295,284	304,827	485,000	106,548
Tax - Evanston Motor Fuel	550,378	481,751	761,587	205,894
Tax - Liquor	1,623,754	1,804,356	2,070,063	731,900
Tax - Parking	1,800,000	1,942,347	2,160,000	685,580
Tax - Personal Property Replacement	441,166	372,894	626,300	27,014
Tax - Real Estate Transfer	1,500,000	1,989,587	1,725,000	496,296
Tax - Telecommunications	2,691,834	2,628,397	3,150,200	1,047,778
License Fees - Vehicles	1,799,820	2,056,523	2,598,341	559,690
License Fees - Other	814,720	901,090	1,045,382	278,550
Permit Fees - Building	2,500,000	1,836,284	2,500,000	779,080
Permit Fees - Other	1,086,400	1,142,758	1,184,788	570,779
Other Fees	1,092,617	847,241	1,324,350	633,320
Fines and Forfeiture Revenue	3,806,864	3,230,763	4,721,639	1,154,612
Charges for Services Revenue	6,048,402	6,444,195	7,853,023	2,062,515
Intergovernmental Revenue	802,239	891,639	669,897	242,027
Other Revenue	1,575,183	1,966,283	1,216,983	453,458
Interfund Transfers In (Other Funds)	6,790,549	6,557,462	7,890,068	2,559,185
Interest Income	12,000	2,072	12,000	1,363
<b>Total Revenue</b>	<b><u>73,873,482</u></b>	<b><u>73,175,352</u></b>	<b><u>82,700,787</u></b>	<b><u>28,045,942</u></b>
Legislative	523,131	514,586	616,033	186,054
City Administration	1,675,952	1,329,524	1,856,258	429,349
Law Department	828,120	816,863	999,107	300,398
Administrative Services Department	8,206,488	6,684,499	8,643,197	2,577,922
Community and Economic Development	2,824,205	2,677,868	3,148,339	936,973
Police Department	20,263,642	20,631,944	24,752,938	7,814,704
Fire & Life Safety Services Department	11,192,783	11,120,092	13,314,621	4,182,123
Health Department	2,135,313	1,989,997	2,413,969	657,446
Public Works Department	6,862,268	6,576,242	9,559,460	2,801,790
Library (Note 1)	3,708,359	3,650,508	-	-
Parks, Recreation & Community Services	15,653,221	15,407,209	17,392,621	4,441,594
<b>Total Expenditures</b>	<b><u>73,873,482</u></b>	<b><u>71,399,332</u></b>	<b><u>82,696,543</u></b>	<b><u>24,328,353</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 1,776,020</u></b>	<b><u>\$ 4,244</u></b>	<b><u>\$ 3,717,589</u></b>
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		<b><u>\$ 15,284,896</u></b>		<b><u>\$ 19,002,485</u></b>

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

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

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 April 30, 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>
<b>Revenue By Source</b>				
Library Fines & Fees	\$ -	\$ -	\$ 150,000	\$ 49,869
Library Material Replacement	-	-	12,500	3,752
Copy Machine Charges	-	-	20,000	7,011
Meeting Room Fees	-	-	10,000	1,695
Non-resident Cards	-	-	2,460	492
North Branch Rental Income	-	-	47,325	19,885
State Per Capita Grant	-	-	75,900	76,385
Personal Property Repl. Tax	-	-	50,200	-
Video Rentals	-	-	28,000	12,438
Allocation - Property Taxes	-	-	<u>4,253,214</u>	<u>2,708,713</u>
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b><u>4,649,599</u></b>	<b><u>2,880,240</u></b>
<b>Expenditures</b>				
Youth Services	-	-	800,390	238,682
Adult Services	-	-	1,579,231	444,602
Circulation	-	-	589,769	186,066
North Branch	-	-	203,336	58,778
Technical Services	-	-	473,306	135,798
Maintenance	-	-	491,375	139,814
Administration	-	-	<u>512,192</u>	<u>139,614</u>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b><u>4,649,599</u></b>	<b><u>1,343,354</u></b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b><u>\$ 1,536,886</u></b>
<b>Beginning Fund Balance</b>		-		-
<b>Ending Fund Balance</b>		<u>\$ -</u>		<u>\$ 1,536,886</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 April 30, 2012

	FY 2011 Budget <u>Adopted</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 288,460	\$ 195,943	\$ 80,000	\$ 42,840
<b>Total Revenue</b>	<b><u>288,460</u></b>	<b><u>195,943</u></b>	<b><u>80,000</u></b>	<b><u>42,840</u></b>
HPRP Administration	27,000	10,841	-	-
Program Activities	<u>261,460</u>	<u>185,102</u>	<u>80,000</u>	<u>64,470</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>64,470</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (21,630)</u></b>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ (21,630)</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 6,887,345	\$ 4,688,070	\$ 5,699,363	\$ 1,555,168
Program Income	<u>1,500,000</u>	<u>-</u>	<u>1,750,000</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>8,387,345</u></b>	<b><u>4,688,070</u></b>	<b><u>7,449,363</u></b>	<b><u>1,555,168</u></b>
Development Activities	7,985,000	4,364,094	6,771,363	1,440,491
Administration	124,345	164,902	338,749	74,107
Transfer to Debt Service	-	-	3,616	1,205
Transfer to Insurance	-	-	15,635	5,212
Transfer to General Fund	<u>278,000</u>	<u>156,813</u>	<u>320,000</u>	<u>41,100</u>
<b>Total Expenditures</b>	<b><u>8,387,345</u></b>	<b><u>4,685,809</u></b>	<b><u>7,449,363</u></b>	<b><u>1,562,115</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 2,261</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (6,947)</u></b>
Beginning Unreserved Fund Balance		-		2,261
Ending Unreserved Fund Balance		<u>\$ 2,261</u>		<u>\$ (4,686)</u>

City of Evanston  
 Motor Fuel Fund  
 As of April 30, 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>
State Allotment	\$ 1,900,000	\$ 1,876,906	\$ 1,900,000	\$ 613,535
Investment Earnings	2,000	615	2,000	267
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>1,902,000</u></b>	<b><u>1,877,521</u></b>	<b><u>1,902,000</u></b>	<b><u>613,801</u></b>
Sheridan Rd./ Isabella St. Project (JT with Wilmette)	-	-		-
Street Resurfacing (2009)	-	-		-
Street Resurfacing (2010)	-	-		-
Street Resurfacing (2011)	1,200,000	980,941	1,400,000	726
Transfer to General Fund - Staff Engineering	110,606	110,606	132,727	44,242
Transfer to General Fund - Street Maintenance	<u>586,886</u>	<u>586,886</u>	<u>704,263</u>	<u>234,754</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>279,723</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 4,508</u></b>	<b><u>\$ 199,088</u></b>	<b><u>\$ (334,990)</u></b>	<b><u>\$ 334,079</u></b>
Beginning Unreserved Fund Balance		682,090		881,178
Ending Unreserved Fund Balance		<u>\$ 881,178</u>		<u>\$ 1,215,257</u>

City of Evanston  
E911 Fund  
As of April 30, 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	\$ 207,949
Wireless Surcharge Revenue	340,000	370,891	416,160	90,000
Interest Income	750	296	1,000	174
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>865,750</u></b>	<b><u>851,156</u></b>	<b><u>1,034,560</u></b>	<b><u>298,123</u></b>
Operating Expense	778,737	688,503	847,415	185,162
Transfer to General Fund	125,868	125,868	125,950	41,983
Transfer to Insurance Fund			95,095	31,698
Transfer to Debt Service Fund			10,385	3,462
Capital Replacement	<u>229,353</u>	<u>121,649</u>	<u>188,000</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>1,133,958</u></b>	<b><u>936,020</u></b>	<b><u>1,266,845</u></b>	<b><u>262,305</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (268,208)</u></b>	<b><u>\$ (84,864)</u></b>	<b><u>\$ (232,285)</u></b>	<b><u>\$ 35,818</u></b>
Beginning Unreserved Fund Balance		1,394,832		1,309,968
Ending Unreserved Fund Balance		<u>\$ 1,309,968</u>		<u>\$ 1,345,786</u>

City of Evanston  
Special Service Area #4 Fund  
As of April 30, 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	\$ 209,163
Investment Income	<u>-</u>	<u>31</u>	<u>-</u>	<u>5</u>
<b>Total Revenues</b>	<b><u>378,000</u></b>	<b><u>377,423</u></b>	<b><u>398,000</u></b>	<b><u>209,168</u></b>
Professional Fees (Evmark)	<u>378,000</u>	<u>388,000</u>	<u>398,000</u>	<u>99,500</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>99,500</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ (10,577)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 109,668</u></b>
Beginning Unreserved Fund Balance		112,325		101,748
Ending Unreserved Fund Balance		<u>\$ 101,748</u>		<u>\$ 211,416</u>

City of Evanston  
CDBG Fund  
As of April 30, 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	\$ 616,679
Funds Reallocated from Prior Years	25,000		65,693	-
Program Income	20,000	15,302	140,000	2,345
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>2,140,180</u></b>	<b><u>1,493,988</u></b>	<b><u>1,696,193</u></b>	<b><u>619,024</u></b>
CDBG Administration/Planning	308,367	229,186	232,382	54,990
Development Activities	1,016,894	744,787	432,000	85,769
Capital Projects	-	-	255,000	-
Transfers to General Fund	<u>772,000</u>	<u>646,267</u>	<u>776,811</u>	<u>257,392</u>
<b>Total Expenditures</b>	<b><u>2,097,261</u></b>	<b><u>1,620,240</u></b>	<b><u>1,696,193</u></b>	<b><u>398,151</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 42,919</u></b>	<b><u>\$ (126,252)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 220,873</u></b>
Beginning Unreserved Fund Balance		422,799		296,547
Ending Unreserved Fund Balance		<u>\$ 296,547</u>		<u>\$ 517,420</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 158,988	\$ -	\$ 12,023
Program Income	9,000	4,800	9,000	59,371
Interest Income	<u>-</u>	<u>268</u>	<u>-</u>	<u>35</u>
<b>Total Revenues</b>	<b><u>9,000</u></b>	<b><u>164,056</u></b>	<b><u>9,000</u></b>	<b><u>71,429</u></b>
Program Expenses	20,000	194,225	20,000	32,934
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>194,225</u></b>	<b><u>20,000</u></b>	<b><u>32,934</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (11,000)</u></b>	<b><u>\$ (30,169)</u></b>	<b><u>\$ (11,000)</u></b>	<b><u>\$ 38,495</u></b>
Beginning Unreserved Fund Balance		2,004,722		1,974,553
Ending Unreserved Fund Balance		<u>\$ 1,974,553</u>		<u>\$ 2,013,048</u>

City of Evanston  
Economic Development Fund  
As of April 30, 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	\$ 453,927
Amusement Tax	300,000	214,156	300,000	68,648
Howard-Ridge Loan Repayment	-	-	48,500	-
Investment Income	<u>8,000</u>	<u>179</u>	<u>8,000</u>	<u>105</u>
<b>Total Revenues</b>	<b><u>1,658,000</u></b>	<b><u>1,415,423</u></b>	<b><u>1,956,500</u></b>	<b><u>522,680</u></b>
Economic Development Activities	1,640,247	1,479,759	1,802,825	319,123
Capital Projects	-	-	50,000	-
Tax Rebate Agreement	-	-	-	-
Transfer to Debt Service	-	-	12,752	4,251
Transfer to Insurance	-	-	75,334	25,111
Transfers to General Fund	<u>377,256</u>	<u>377,256</u>	<u>452,707</u>	<u>150,902</u>
<b>Total Expenditures</b>	<b><u>2,017,503</u></b>	<b><u>1,857,015</u></b>	<b><u>2,393,618</u></b>	<b><u>499,387</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (359,503)</u></b>	<b><u>\$ (441,592)</u></b>	<b><u>\$ (437,118)</u></b>	<b><u>\$ 23,293</u></b>
Beginning Unreserved Fund Balance		2,423,201		1,981,609
Ending Unreserved Fund Balance		<u>\$ 1,981,609</u>		<u>\$ 2,004,902</u>

City of Evanston  
 Neighborhood Improvement Fund  
 As of April 30, 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>
<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 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 April 30, 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	\$ 166,674
Program Income	<u>10,000</u>	<u>22,820</u>	<u>10,000</u>	<u>9,128</u>
<b>Total Revenues</b>	<b><u>570,000</u></b>	<b><u>80,680</u></b>	<b><u>510,000</u></b>	<b><u>175,802</u></b>
Home Administration/Planning	56,000	4,789	-	-
CHDO Operating	28,000	-	-	-
Development Activities	429,600	40,422	604,000	64,096
Transfers to General Fund	<u>56,400</u>	<u>40,650</u>	<u>59,958</u>	<u>16,260</u>
<b>Total Expenditures</b>	<b><u>570,000</u></b>	<b><u>85,861</u></b>	<b><u>663,958</u></b>	<b><u>80,356</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ (5,181)</u></b>	<b><u>\$ (153,958)</u></b>	<b><u>\$ 95,446</u></b>
Beginning Unreserved Fund Balance		2,636,531		2,631,350
Ending Unreserved Fund Balance		<u>\$ 2,631,350</u>		<u>\$ 2,726,796</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Demolition Taxes	8,330	10,000	-	-
Developer Contributions	-	2,000	125,000	2,778
Rehab Repayments	20,000	7,500	-	-
Interest Income	1,000	166	125	138
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b><u>29,330</u></b>	<b><u>19,666</u></b>	<b><u>125,125</u></b>	<b><u>2,916</u></b>
Housing - Land	41,650	-	-	-
Housing - Buildings	-	-	-	-
Down Payment Assistance	166,600	27,165	166,600	6,250
Transfers to General Fund	19,992	19,992	23,990	7,997
Miscellaneous	39,984	-	40,000	-
<b>Total Expenditures</b>	<b><u>268,226</u></b>	<b><u>47,157</u></b>	<b><u>230,590</u></b>	<b><u>14,247</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (238,896)</u></b>	<b><u>\$ (27,491)</u></b>	<b><u>\$ (105,465)</u></b>	<b><u>\$ (11,331)</u></b>
Beginning Unreserved Fund Balance		2,299,153		2,271,662
Ending Unreserved Fund Balance		<u>\$ 2,271,662</u>		<u>\$ 2,260,331</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,800,000	\$ 5,168,428	\$ 5,073,000	\$ 2,806,559
Interest Income	<u>25,000</u>	<u>6,709</u>	<u>25,000</u>	<u>4,896</u>
<b>Total Revenue</b>	<b><u>4,825,000</u></b>	<b><u>5,175,137</u></b>	<b><u>5,098,000</u></b>	<b><u>2,811,455</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	-
Contributions to Other Agencies	-	-	800,000	-
Economic Development Projects			500,000	30,000
Capital Improvements	773,715	113,213	1,936,000	452,584
Contractual Services	125,000	-	35,000	-
Transfer to Parking Fund (Sherman)	3,419,636	3,419,636	3,876,726	1,292,242
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>108,333</u>
<b>Total Expenditures</b>	<b><u>5,096,551</u></b>	<b><u>4,301,049</u></b>	<b><u>7,978,376</u></b>	<b><u>1,883,159</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (271,551)</u></b>	<b><u>\$ 874,088</u></b>	<b><u>\$ (2,880,376)</u></b>	<b><u>\$ 928,296</u></b>
Beginning Unreserved Fund Balance		9,162,676		10,036,764
Ending Unreserved Fund Balance		<u>\$ 10,036,764</u>		<u>\$ 10,965,060</u>

City of Evanston  
Special Service Area #5  
As of April 30, 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	\$ 233,650
Interest Income	<u>100</u>	<u>37</u>	<u>-</u>	<u>6</u>
<b>Total Revenue</b>	<b><u>428,856</u></b>	<b><u>426,936</u></b>	<b><u>428,756</u></b>	<b><u>233,656</u></b>
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>
<b>Total Expenditures</b>	<b><u>428,756</u></b>	<b><u>53,853</u></b>	<b><u>423,232</u></b>	<b><u>378,853</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 100</u></b>	<b><u>\$ 373,083</u></b>	<b><u>\$ 5,524</u></b>	<b><u>\$ (145,197)</u></b>
Beginning Unreserved Fund Balance		238,422		611,505
Ending Unreserved Fund Balance		<u>\$ 611,505</u>		<u>\$ 466,308</u>

City of Evanston  
 SW II TIF (Howard Hartrey)  
 As of April 30, 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	\$ 660,460
Interest Income	<u>5,000</u>	<u>1,825</u>	<u>5,000</u>	<u>3,079</u>
<b>Total Revenue</b>	<b><u>1,305,000</u></b>	<b><u>1,214,462</u></b>	<b><u>1,078,000</u></b>	<b><u>663,539</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	141,057	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>47,200</u>
<b>Total Expenditures</b>	<b><u>1,313,404</u></b>	<b><u>853,857</u></b>	<b><u>856,203</u></b>	<b><u>47,200</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (8,404)</u></b>	<b><u>\$ 360,605</u></b>	<b><u>\$ 221,797</u></b>	<b><u>\$ 616,339</u></b>
Beginning Unreserved Fund Balance		5,211,765		5,572,370
Ending Unreserved Fund Balance		<u>\$ 5,572,370</u>		<u>\$ 6,188,709</u>

City of Evanston  
Southwest TIF  
As of April 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 656,000	\$ 451,421	\$ 470,000	\$ 255,091
Interest Income	<u>500</u>	<u>31</u>	<u>500</u>	<u>5</u>
<b>Total Revenue</b>	<b><u>656,500</u></b>	<b><u>451,452</u></b>	<b><u>470,500</u></b>	<b><u>255,096</u></b>
Economic Development Activities	700,000	700,000	-	-
Capital Improvement Projects	-	-	580,000	-
Operating Transfer to General Fund	<u>24,100</u>	<u>24,100</u>	<u>28,920</u>	<u>9,640</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>9,640</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (67,600)</u></b>	<b><u>\$ (272,648)</u></b>	<b><u>\$ (138,420)</u></b>	<b><u>\$ 245,456</u></b>
Beginning Unreserved Fund Balance		397,497		124,849
Ending Unreserved Fund Balance		<u>\$ 124,849</u>		<u>\$ 370,305</u>

City of Evanston  
Debt Service Fund  
As of April 30, 2012

	FY 2011 Adopted Budget	FY 2011 Unaudited Actual	FY 2012 Adopted Budget	FY 2012 YTD Actual
Net Property Tax- Current	\$ 10,806,574	\$ 10,405,238	\$ 11,863,898	\$ 5,830,549
Bond Proceeds/Premium/ Discounts	-	2,143,285	-	-
Transfer from Other Funds - IMRF	871,528	727,560	755,846	251,949
Interest Income	1,000	1,626	1,500	291
Transfer from Special Assessment Fund	317,660	285,894	317,660	105,887
<b>Total Revenue</b>	<b><u>11,996,762</u></b>	<b><u>13,563,603</u></b>	<b><u>12,938,904</u></b>	<b><u>6,188,676</u></b>

Series 2002 C- Principal	-	-	660,000	675,000
Series 2002 C- Interest	117,400	63,547	96,044	63,546
Series 2003 B- Principal	-	2,780,000	-	-
Series 2003 B- Interest	46,623	59,832	-	-
Series 2004- Principal	735,000	815,000	760,000	-
Series 2004- Interest	533,250	558,450	506,250	-
Series 2004 B- Principal	1,210,000	1,535,000	1,630,000	-
Series 2004 B- Interest	145,494	253,200	195,640	-
Series 2005- Principal	525,000	545,000	730,000	-
Series 2005- Interest	721,500	740,800	700,500	-
Series 2006- Principal	75,000	125,000	80,000	-
Series 2006- Interest	454,620	467,220	451,582	-
Series 2006 B Bonds- Principal	302,063	302,063	35,000	-
Series 2006 B Bonds- Interest	-	-	604,126	302,063
Series 2007 - Principal	1,115,000	1,150,000	1,150,000	-
Series 2007 - Interest	626,520	663,239	598,958	-
Series 2008A - Principal	195,000	195,000	195,000	-
Series 2008A - Interest	138,162	138,162	132,313	-
Series 2008C - Principal	343,800	361,800	351,440	-
Series 2008C - Interest	398,044	418,884	387,730	-
Series 2008D - Principal	520,000	520,000	425,000	-
Series 2008D - Interest	47,874	47,874	93,554	-
Series 2010 A - Principal DSF	240,000	240,000	300,000	-
Series 2010 A - Interest DSF	190,138	190,137	185,337	-
Series 2010 B - Principal DSF	695,000	580,533	613,946	-
Series 2010 B - Interest DSF	176,528	147,453	141,648	-
Series 2011 A - Principal DSF	-	-	1,081,678	-
Series 2011 A - Interest DSF	-	-	630,961	-
Series 2004- Principal SAF	80,000	-	85,000	-
Series 2004- Interest SAF	25,200	-	19,600	-
Series 2005- Principal SAF	20,000	-	20,000	-
Series 2005- Interest SAF	19,300	-	18,500	-
Series 2006- Principal SAF	50,000	-	50,000	-
Series 2006- Interest SAF	12,600	-	10,576	-
Series 2007 - Principal SAF	35,000	-	35,000	-
Series 2007 - Interest SAF	36,720	-	35,320	-
Series 2008C - Principal SAF	18,000	-	18,400	-
Series 2008C - Interest SAF	20,840	-	20,300	-
General Management and Support	5,000	-	5,000	-
Bond Issuance Costs	75,000	86,535	60,000	-
Fiscal Agent Fees	8,000	10,152	8,000	1,500
<b>Total Expenditures</b>	<b><u>9,957,676</u></b>	<b><u>12,994,881</u></b>	<b><u>13,122,403</u></b>	<b><u>1,042,109</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 2,039,086</u></b>	<b><u>\$ 568,722</u></b>	<b><u>\$ (183,499)</u></b>	<b><u>\$ 5,146,567</u></b>

Beginning Unreserved Fund Balance		(325,466)		243,256
Ending Unreserved Fund Balance		<u>\$ 243,256</u>		<u>\$ 5,389,823</u>

City of Evanston  
Howard Ridge TIF  
As of April 30, 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	\$ 329,504
Interest Income	400	100	400	39
Miscellaneous	<u>-</u>	<u>17,618</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>689,400</u></b>	<b><u>676,989</u></b>	<b><u>862,400</u></b>	<b><u>329,543</u></b>
General Management Support	-	25,412	-	-
Economic Dev. Projects			300,000	-
Capital Improvements			430,000	17,066
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>40,133</u>
<b>Total Expenditures</b>	<b><u>120,400</u></b>	<b><u>145,812</u></b>	<b><u>1,567,736</u></b>	<b><u>57,199</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 569,000</u></b>	<b><u>\$ 531,177</u></b>	<b><u>\$ (705,336)</u></b>	<b><u>\$ 272,344</u></b>
Beginning Unreserved Fund Balance		751,950		1,283,127
Ending Unreserved Fund Balance		<u>\$ 1,283,127</u>		<u>\$ 1,555,471</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 580,000	\$ 491,966	\$ 605,000	\$ 254,873
Bond Proceeds	-	-	2,270,000	-
Interest Income	<u>1,000</u>	<u>2,285</u>	<u>1,000</u>	<u>199</u>
<b>Total Revenue</b>	<b><u>581,000</u></b>	<b><u>494,251</u></b>	<b><u>2,876,000</u></b>	<b><u>255,072</u></b>
General Management Support	-	-	-	-
Economic Development Projects	-	-	1,200,000	-
Other Charges	-	-	490,000	35,071
Transfers to General Fund	50,000	50,000	60,000	20,000
Capital Projects	<u>490,000</u>	<u>63,875</u>	<u>2,270,000</u>	<u>208,195</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>263,266</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 41,000</u></b>	<b><u>\$ 380,376</u></b>	<b><u>\$ (1,144,000)</u></b>	<b><u>\$ (8,194)</u></b>
Beginning Unreserved Fund Balance		1,254,443		1,634,819
Ending Unreserved Fund Balance		<u>\$ 1,634,819</u>		<u>\$ 1,626,625</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Bond Proceeds	\$ 5,078,500	\$ 5,177,539	\$ 6,280,213	\$ -
Grants	4,231,473	213,333	3,048,000	173,109
Private Contributions	575,000	-	1,301,200	-
Miscellaneous	149,000	73,547	-	-
Interest Income	-	17,546	-	4,801
<b>Total Revenue</b>	<b><u>10,033,973</u></b>	<b><u>5,481,965</u></b>	<b><u>10,629,413</u></b>	<b><u>177,910</u></b>
Administration	95,680	102,964	-	7,355
Capital Outlay (includes prior year rollovers)	13,014,138	7,559,955	12,242,358	473,824
Interfund Transfers Out	300,000	300,000	475,000	158,333
<b>Total Expenditures</b>	<b><u>13,409,818</u></b>	<b><u>7,962,919</u></b>	<b><u>12,717,358</u></b>	<b><u>639,512</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,375,845)</u></b>	<b><u>\$ (2,480,954)</u></b>	<b><u>\$ (2,087,945)</u></b>	<b><u>\$ (461,602)</u></b>
Beginning Unreserved Fund Balance		5,905,344		6,163,892
Comprehensive Parking Garage Project Expense (See Note)		2,739,502		
Ending Unreserved Fund Balance		<u>\$ 6,163,892</u>		<u>\$ 5,702,290</u>

City of Evanston  
Special Assessment Fund  
As of April 30, 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	\$ 81,388
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>7,687</u>	<u>10,000</u>	<u>1,440</u>
<b>Total Revenue</b>	<b><u>575,000</u></b>	<b><u>239,276</u></b>	<b><u>310,000</u></b>	<b><u>82,828</u></b>
Transfer to Debt Service Fund	317,659	285,894	317,660	105,886
Capital Outlay	<u>1,575,000</u>	<u>740,120</u>	<u>1,155,000</u>	<u>500</u>
<b>Total Expenditures</b>	<b><u>1,892,659</u></b>	<b><u>1,026,014</u></b>	<b><u>1,472,660</u></b>	<b><u>106,386</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,317,659)</u></b>	<b><u>\$ (786,738)</u></b>	<b><u>\$ (1,162,660)</u></b>	<b><u>\$ (23,558)</u></b>
Beginning Unreserved Fund Balance		3,759,955		2,973,217
Ending Unreserved Fund Balance		<u>\$ 2,973,217</u>		<u>\$ 2,949,659</u>

City of Evanston  
Parking Fund  
As of April 30, 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	\$ 966,347
Church Street Garage Operations	583,333	540,431	767,092	180,288
Maple Avenue Garage Operations	1,138,711	899,397	1,151,800	440,829
Sherman Avenue Garage Operations	1,331,134	1,162,451	1,356,275	508,017
Washington National TIF Interfund Transfers-In	2,820,455	3,419,636	3,876,726	1,717,242
Interest Income	34,900	7,432	15,070	4,811
Miscellaneous Revenue	-	-	11,400	100
Reserve for Future Repairs (Contra Depreciation)	2,044,000	-	2,034,004	-
<b>Total Revenue</b>	<b>10,301,593</b>	<b>8,434,739</b>	<b>12,082,367</b>	<b>3,817,634</b>
7005 - Parking System Administration	743,677	517,187	655,747	208,448
7015 - Parking Lots and Meters	799,498	737,568	1,584,510	221,102
7025 - Church Street Self Park	674,084	353,469	608,255	163,062
7030 - Church Street Debt Payments	133,030	169,336	173,126	-
7036 - Sherman Avenue Garage	5,324,706	4,254,606	5,772,432	419,046
7037 - Maple Avenue Garage	1,680,189	732,703	1,736,960	352,440
Transfer to Insurance Fund	-	-	503,877	167,959
Transfer to General Fund	-	-	644,242	214,747
Transfer to Fleet	-	-	21,991	7,331
Transfer to Equipment Replacement	-	-	30,000	10,000
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	-
<b>Total Expenditures</b>	<b>13,401,024</b>	<b>7,591,060</b>	<b>15,251,140</b>	<b>1,764,135</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (3,099,431)</b>	<b>\$ 843,679</b>	<b>\$ (3,168,773)</b>	<b>\$ 2,053,499</b>

**Further Operating Expense Breakdown:**

7015 Parking Meter Activities	762,846	737,568	1,547,858	221,102
7015 Parking Meter Depreciation	36,652	-	36,652	-
<b>SUBTOTAL</b>	<b>799,498</b>	<b>737,568</b>	<b>1,584,510</b>	<b>221,102</b>
7025- Church Garage Activities	494,156	353,469	428,327	163,062
7025- Church Garage Depreciation	179,928	-	179,928	-
<b>SUBTOTAL</b>	<b>674,084</b>	<b>353,469</b>	<b>608,255</b>	<b>163,062</b>
7036 Sherman Garage Activities	1,199,756	1,004,606	1,194,182	419,046
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	-
7036 Reserve (Depreciation)	874,650	-	874,650	-
<b>SUBTOTAL</b>	<b>5,324,706</b>	<b>4,254,606</b>	<b>5,772,432</b>	<b>419,046</b>
7037 Maple Garage Activities	1,013,991	732,703	1,070,762	352,440
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
<b>SUBTOTAL</b>	<b>1,680,189</b>	<b>732,703</b>	<b>1,736,960</b>	<b>352,440</b>

Beginning Unreserved Fund Balance	22,046,297	20,150,474
Comprehensive Parking Garage Project Expense (See Note)	(2,739,502)	
Ending Unreserved Fund Balance	<u>\$ 20,150,474</u>	<u>\$ 22,203,973</u>

Note: Transfer of Comprehensive Parking Garage Project Expense from the Capital Improvement Fund to the Parking Fund

City of Evanston  
Water Fund  
As of April 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Evanston	\$ 4,647,499	\$ 4,674,981	\$ 5,600,000	\$ 1,830,808
Skokie	2,286,500	2,508,333	2,800,000	878,165
Northwest Commission	3,570,300	3,710,581	4,414,000	1,413,289
Cross Connection Control Fees	80,000		91,000	-
Investment Earnings	9,996	6,569	2,500	3,597
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	75,494
Fees and Outside Work	66,640	189,164	80,000	38,958
Grants	350,000	116,121	262,500	262,500
Insurance Reimbursements	-	-	420,000	-
Phosphate Sales	49,980	43,655	60,000	10,100
Property Sales and Rentals	193,388	157,329	203,057	-
Misc Revenue	-	573,132	-	-
<b>Total Revenue</b>	<b><u>14,629,303</u></b>	<b><u>16,042,015</u></b>	<b><u>18,768,057</u></b>	<b><u>4,512,911</u></b>
General Support	681,872	571,077	832,838	223,403
Pumping	2,270,869	1,922,009	2,368,467	621,625
Filtration	2,138,628	1,965,689	2,563,022	765,828
Distribution	1,260,167	972,405	1,464,106	285,313
Meter Maintenance	320,115	262,028	313,840	105,185
Other Operating Expenses	219,791	133,341	285,530	85,087
Debt Service	82,542	166,386	944,157	633,424
Debt Service - IEPA Loan 3382	-	-	67,506	-
Capital Outlay	115,500	56,883	162,500	13,699
Capital Improvements	7,670,000	5,146,698	7,837,000	918,490
Depreciation	-	-	-	-
Interfund Transfers Out - General Fund	2,737,748	2,737,748	3,356,300	1,118,767
Interfund Transfers Out - Insurance Fund	390,410	390,410	468,492	156,164
<b>Total Expense</b>	<b><u>17,887,642</u></b>	<b><u>14,324,674</u></b>	<b><u>20,663,758</u></b>	<b><u>4,926,985</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,258,339)</u></b>	<b><u>\$ 1,717,341</u></b>	<b><u>\$ (1,895,701)</u></b>	<b><u>\$ (414,074)</u></b>
Beginning Unreserved Fund Balance		6,133,887		7,851,228
Ending Unreserved Fund Balance		<u>\$ 7,851,228</u>		<u>\$ 7,437,154</u>

City of Evanston  
Sewer Fund  
As of April 30, 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	\$ 4,209,394
Debt Proceeds	8,687,475	8,797,105	5,000,000	-
Debt Proceeds - 2012 IEPA Loan	-	-	4,000,000	-
Investment Earnings	3,332	2,094	1,000	1,285
Miscellaneous	89,586	131,312	91,236	-
<b>Total Revenue</b>	<b><u>19,711,393</u></b>	<b><u>20,148,065</u></b>	<b><u>22,000,236</u></b>	<b><u>4,210,679</u></b>
Sewer Operations	1,673,727	1,552,272	1,869,650	455,889
Other Operating Expenses	21,000	21,000	48,100	2,100
Interfund Transfers Out - General Fund	446,657	446,658	142,200	47,400
Interfund Transfers Out - Insurance Fund	-	-	269,988	89,996
Capital Outlay	12,000	10,830	18,000	3,995
Capital Improvement Account	687,475	523,619	4,753,000	-
Depreciation	-	-	-	-
Debt Service	14,215,356	13,737,377	14,242,990	3,268,493
Debt Service - ERI	-	-	117,215	-
<b>Total Expenses</b>	<b><u>17,056,215</u></b>	<b><u>16,291,756</u></b>	<b><u>21,461,143</u></b>	<b><u>3,867,873</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 2,655,178</u></b>	<b><u>\$ 3,856,309</u></b>	<b><u>\$ 539,093</u></b>	<b><u>\$ 342,806</u></b>
Beginning Unreserved Fund Balance		(889,063)		2,967,246
Ending Unreserved Fund Balance		<u>\$ 2,967,246</u>		<u>\$ 3,310,052</u>

City of Evanston  
Solid Waste  
As of April 30, 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	\$ 407,431
Solid Waste Franchise Fees	141,610	148,773	175,000	43,128
SWANCC Recycling Incentive	124,950	283,870	140,000	8,023
Recycling Service Charge	1,826,269	1,875,044	2,954,033	691,243
Sanitation Service Charge Penalty	16,660	34,887	30,000	14,647
Special Pickup Fees	100,000	57,815	100,000	9,183
State Recycling Grant	45,000	139,774	-	-
Trash Cart Sales	15,000	39,058	15,000	12,646
Yard Waste Fees	<u>680,000</u>	<u>241,790</u>	<u>350,000</u>	<u>22,867</u>
<b>Total Revenue</b>	<b><u>2,949,489</u></b>	<b><u>2,821,011</u></b>	<b><u>5,010,000</u></b>	<b><u>1,209,168</u></b>
Refuse Collection & Disposal	1,975,110	2,839,845	3,077,218	695,176
Residential Recycling Collection	960,841	694,831	1,360,393	339,238
Yard Waste Collection	<u>1,031,334</u>	<u>678,395</u>	<u>750,250</u>	<u>65,886</u>
<b>Total Expense</b>	<b><u>3,967,285</u></b>	<b><u>4,213,071</u></b>	<b><u>5,187,861</u></b>	<b><u>1,100,300</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,017,796)</u></b>	<b><u>\$ (1,392,060)</u></b>	<b><u>\$ (177,861)</u></b>	<b><u>108,868</u></b>
Beginning Unreserved Fund Balance		-		(1,392,060)
Ending Unreserved Fund Balance		<u>\$ (1,392,060)</u>		<u>(1,283,192)</u>

City of Evanston  
Fleet Fund  
As of April 30, 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	\$ 819,119
Library Fund	-	-	2,381	794
Parking Fund	24,740	24,740	21,992	7,331
Water Fund	162,518	162,518	122,751	40,917
Sewer Fund	254,482	254,482	177,729	59,243
Solid Waste Fund	396,000	396,000	298,071	99,357
Sale of Surplus Property	350,000	85,109	75,000	43,533
Damage to City Property	24,798	-	24,789	-
Miscellaneous Revenue	-	302,718	20,000	15,256
Interest Income	4,165	272	4,165	160
<b>Total Revenues</b>	<b><u>4,094,588</u></b>	<b><u>4,103,726</u></b>	<b><u>3,204,234</u></b>	<b><u>1,085,710</u></b>
General Support	236,857	207,442	284,571	68,866
Major Maintenance	2,934,771	2,683,338	3,211,873	789,795
Transfer to Equipment Repl. Fund	-	-	2,222,069	740,758
Capital Outlay	<u>1,933,320</u>	<u>1,030,272</u>	-	-
<b>Total Expenditures</b>	<b><u>5,104,948</u></b>	<b><u>3,921,052</u></b>	<b><u>5,718,513</u></b>	<b><u>1,599,419</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,010,360)</u></b>	<b><u>\$ 182,674</u></b>	<b><u>\$ (2,514,279)</u></b>	<b><u>\$ (513,709)</u></b>
Beginning Unreserved Fund Balance		2,393,958		2,576,632
Ending Unreserved Fund Balance		<u>\$ 2,576,632</u>		<u>\$ 2,062,923</u>

City of Evanston  
Equipment Replacement Fund  
As of April 30, 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	\$ 414,197
Library Fund	-	-	1,700	567
Parking Fund	-	-	30,000	10,000
Water Fund	-	-	72,275	-
Sewer Fund	-	-	127,650	-
Solid Waste Fund	-	-	177,131	59,044
Sale of Surplus Property	-	-	210,217	11,117
Transfer from Fleet Fund	-	-	<u>2,222,069</u>	<u>740,689</u>
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<b><u>4,083,632</u></b>	<b><u>1,235,614</u></b>
Capital Outlay	-	-	2,400,000	-
Capital Leases	-	-	<u>50,000</u>	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<b><u>2,450,000</u></b>	<u>-</u>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,633,632</u></b>	<b><u>\$ 1,235,614</u></b>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ 1,235,614</u>

City of Evanston  
Insurance Fund  
As of April 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Admin Contribution- General	105,624	\$ 98,582	\$ 121,207	\$ 40,402
General Admin Contribution- E911	775	775	930	310
General Admin Contribution- CDBG	775	775	930	310
General Admin Contribution- E.D.	775	775	930	310
General Admin Contribution- Parking	14,193	14,193	17,032	5,677
General Admin Contribution- Water Fund	20,793	20,793	24,962	8,320
General Admin Contribution- Sewer Fund	11,992	11,992	14,385	4,795
Liability/Property Contribution- General	792,266	739,448	909,150	303,050
Liability/Property Contribution- E911	5,810	5,810	6,972	2,324
Liability/Property Contribution- CDBG	5,810	5,810	6,972	2,324
Liability/Property Contribution- E.D.	5,810	5,810	6,972	2,324
Liability/Property Contribution- Parking	106,442	106,442	127,731	42,577
Liability/Property Contribution- Water Fund	155,945	155,945	187,209	62,403
Liability/Property Contribution- Sewer Fund	89,942	89,942	107,887	35,962
Workers' Comp Contribution- General	1,084,816	1,013,938	1,244,860	414,953
Workers' Comp Contribution- Library Fund	-	-	5,898	1,966
Workers' Comp Contribution- E911	7,955	7,955	9,546	3,182
Workers' Comp Contribution- CDBG	7,955	7,955	9,546	3,182
Workers' Comp Contribution- E.D.	7,955	7,955	9,546	3,182
Workers' Comp Contribution- Parking	145,738	145,738	174,886	58,295
Workers' Comp Contribution- Water Fund	213,516	213,516	256,322	85,441
Workers' Comp Contribution- Sewer Fund	123,146	123,146	147,716	49,239
Subrogation Proceeds	83,300	77,876	83,300	23,988
Investment Income	41,650	313	41,650	234
<b>Workers Comp &amp; Liability - Subtotal</b>	<b>3,032,983</b>	<b>2,855,484</b>	<b>3,516,536</b>	<b>1,154,750</b>
Health Insurance Chargebacks- General	8,124,110	7,961,902	7,602,935	2,534,312
Health Insurance Chargebacks - Library	-	-	308,920	102,973
Health Insurance Chargebacks - NSP2	5,463	5,463	15,635	5,212
Health Insurance Chargebacks- E911	74,836	74,836	77,647	25,882
Health Insurance Chargebacks- CDBG	19,137	19,137	10,780	3,593
Health Insurance Chargebacks- E.D. Fund	36,576	36,575	57,886	19,295
Health Insurance Chargebacks- Parking	89,573	89,573	184,229	61,410
Health Insurance Chargebacks- Water	523,267	537,497	561,211	187,070
Health Insurance Chargebacks- Sewer	142,501	142,501	140,199	46,733
Health Insurance Chargebacks - Solid Waste	145,937	145,944	158,577	52,859
Health Insurance Chargebacks- Fleet	184,760	184,761	196,271	65,424
Retiree Health Insurance Contributions	1,695,988	1,415,378	1,903,503	437,325
Employee Health Insurance Contributions	1,200,000	1,145,551	1,209,056	472,704
One Time IPBC Distribution	-	-	200,000	-
<b>Health &amp; Life insurance - Subtotal</b>	<b>12,242,148</b>	<b>11,759,118</b>	<b>12,626,849</b>	<b>4,014,792</b>
<b>Total Revenues</b>	<b>15,275,131</b>	<b>14,614,602</b>	<b>16,143,385</b>	<b>5,169,542</b>

City of Evanston  
Insurance Fund  
As of April 30, 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	107,828
Liability/Property Insurance Premiums	391,510	372,834	470,000	412,433
Liability Legal Fees	175,000	494,715	350,000	88,725
Liability Settlement Payments	300,000	250,290	400,000	5,785
Workers' Comp Insurance Premiums	120,000	81,437	114,400	101,700
Workers' Comp Legal Fees	71,000	56,692	60,000	20,134
Workers' Comp Medical Payments	900,000	781,652	850,000	182,766
Workers' Comp Settlement Payments	833,000	652,848	700,000	311,190
Workers' Comp TPA Pymts (non specific)	108,750	113,375	145,000	24,167
Workers' Comp TTD Pymts (non sworn)	<u>249,000</u>	<u>85,822</u>	<u>140,000</u>	<u>12,834</u>
<b>Workers' Comp &amp; Liability - Subtotal</b>	<b><u>3,400,103</u></b>	<b><u>3,139,913</u></b>	<b><u>3,583,504</u></b>	<b><u>1,267,562</u></b>
General Administration & Support	-	-	98,878	6,855
Health Insurance Premiums	11,138,960	10,673,050	13,005,609	4,320,464
Health Insurance Opt Out Payments	<u>64,974</u>	<u>58,080</u>	<u>78,000</u>	<u>15,500</u>
<b>Health &amp; Life Insurance - Subtotal</b>	<b><u>11,203,934</u></b>	<b><u>10,731,130</u></b>	<b><u>13,182,487</u></b>	<b><u>4,342,819</u></b>
<b>Total Expenditures</b>	<b><u>14,604,037</u></b>	<b><u>13,871,043</u></b>	<b><u>16,765,991</u></b>	<b><u>5,610,381</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 671,094</u></b>	<b><u>\$ 743,559</u></b>	<b><u>\$ (622,605)</u></b>	<b><u>\$ (440,839)</u></b>
Beginning Unreserved Fund Balance		(4,937,497)		(4,193,938)
Ending Unreserved Fund Balance		<u>\$ (4,193,938)</u>		<u>\$ (4,634,777)</u>

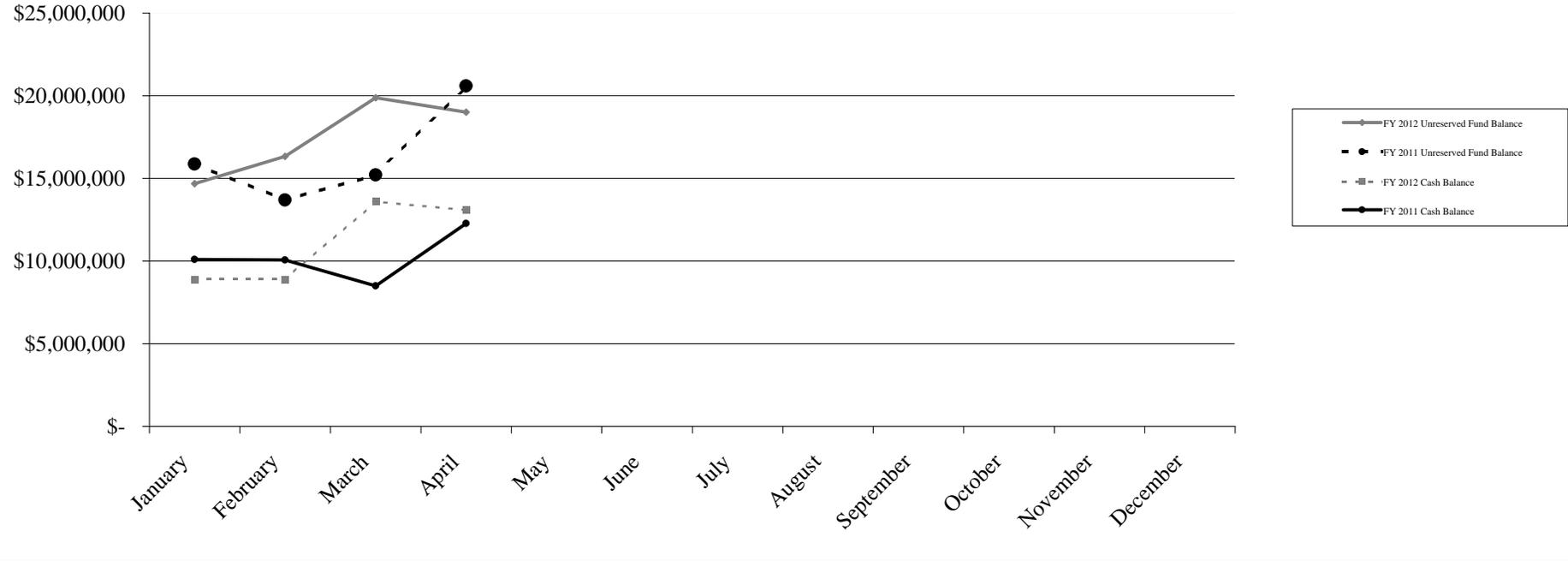
City of Evanston  
Police Pension Fund  
As of April 30, 2012

	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	\$ 4,058,048
Personal Property Repl Tax	270,833	185,055	325,000	13,187
Interest Income	1,420,000	1,611,444	1,600,000	291
Participant Contributions	1,153,600	1,149,735	1,385,000	413,627
Miscellaneous		8,088	-	-
Unrealized Gain / (Loss)	-	10,947	-	-
<b>Total Revenue</b>	<b><u>11,405,524</u></b>	<b><u>10,245,239</u></b>	<b><u>11,506,751</u></b>	<b><u>4,485,153</u></b>
Administrative Expenses	155,000	193,035	186,000	27,266
Retiree Pensions	5,750,000	5,802,426	7,250,000	2,391,655
Widow Pensions	512,500	675,909	818,000	287,610
Disability Pensions	437,500	571,045	625,000	216,552
Separation Refunds	-	128,188	-	-
QUILDRO	12,000	11,889	12,000	4,756
Reserve for Future Payments	-	-	-	-
<b>Total Expenditures</b>	<b><u>6,867,000</u></b>	<b><u>7,382,492</u></b>	<b><u>8,891,000</u></b>	<b><u>2,927,839</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 4,538,524</u></b>	<b><u>\$ 2,862,747</u></b>	<b><u>\$ 2,615,751</u></b>	<b><u>\$ 1,557,314</u></b>
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>\$ 76,885,575</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 6,913,759	\$ 5,932,983	\$ 6,119,393	\$ 3,310,285
Personal Property Repl Tax	235,000	158,694	282,000	11,309
Interest on Investment	625,000	672,222	600,000	1,351
Participant Contributions	750,000	742,223	900,000	276,831
Unrealized Gain	-	(111,673)	-	-
<b>Total Revenue</b>	<b><u>8,523,759</u></b>	<b><u>7,394,449</u></b>	<b><u>7,901,393</u></b>	<b><u>3,599,776</u></b>
Administrative Expenses	170,000	223,144	154,000	28,180
Legal Fees	-	-	50,000	-
Retiree Pensions	3,500,000	3,794,696	4,700,000	1,575,706
Widows' Pensions	750,000	866,915	1,070,000	366,759
Disability Pensions	720,000	885,842	1,060,000	417,960
QUILDRO	18,000	61,399	75,000	25,938
Reserve for Future Payments	-	-	-	-
<b>Total Expenditures</b>	<b><u>5,158,000</u></b>	<b><u>5,831,996</u></b>	<b><u>7,109,000</u></b>	<b><u>2,414,543</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 3,365,759</u></b>	<b><u>\$ 1,562,453</u></b>	<b><u>\$ 792,393</u></b>	<b><u>\$ 1,185,233</u></b>
Beg Net Assets held in Trust		54,358,822	55,921,275	55,921,275
End Net Assets held in Trust		<u>\$ 55,921,275</u>	<u>\$ 56,713,668</u>	<u>\$ 57,106,508</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								
FY 2011 Unreserved Fund Balance	\$ 15,876,431	\$ 13,696,626	\$ 15,222,768	\$ 20,587,218								
FY 2012 Cash Balance	\$ 8,894,526	\$ 8,902,327	\$ 13,603,167	\$ 13,093,141								
FY 2011 Cash Balance	\$ 10,098,061	\$ 10,059,185	\$ 8,500,193	\$ 12,269,387								