



Memorandum

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

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

Subject: May 2012 Monthly Financial Report

Date: July 6, 2012

Please find attached the unaudited financial statements as of May 31, 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	5/31/2012	5/31/2012
		5/31/2012	5/31/2012	5/31/2012	Unreserved	Cash
		<u>Revenue</u>	<u>Expenses</u>	<u>Net</u>	<u>Fund Bal</u>	<u>Balance*</u>
General	100	\$ 35,286,733	\$ 30,901,737	\$ 4,384,996	\$ 19,669,892	\$ 12,607,881
Library	185	2,931,513	1,697,203	1,234,310	1,234,310	1,234,975
HPRP	190	74,644	74,644	-	-	-
Neighborhood Stabilization	195	2,378,365	2,386,595	(8,230)	(5,969)	(8,227)
Motor Fuel	200	758,482	349,472	409,010	1,290,188	1,449,255
Emergency 911	205	376,163	343,265	32,898	1,342,866	1,203,656
SSA#4	210	209,978	199,000	10,978	112,726	(78,931)
CDBG	215	996,508	557,426	439,082	735,629	79,467
CDBG Loan	220	143,911	98,275	45,636	2,020,189	71,555
Economic Development	225	541,575	632,820	(91,245)	1,890,364	1,877,848
Neighborhood Improvement	235	-	-	-	109,915	109,915
Home	240	237,766	130,252	107,514	2,738,864	9,561
Affordable Housing	250	13,665	16,246	(2,581)	2,269,081	577,005
Washington National TIF	300	2,851,167	2,258,328	592,839	10,629,603	8,205,797
SSA#5	305	234,879	378,853	(143,974)	467,531	250,540
SW II TIF (Howard Hartrey)	310	665,459	59,000	606,459	6,178,829	5,607,331
Southwest TIF	315	255,096	12,050	243,046	367,895	121,165
Debt Service	320	6,377,263	1,043,110	5,334,153	5,577,409	6,401,994
Howard Ridge TIF	330	330,415	306,436	23,979	1,307,106	1,115,243
West Evanston TIF	335	262,918	273,543	(10,625)	1,624,194	1,410,260
Capital Improvement	415	179,141	553,090	(373,949)	5,789,943	5,677,181
Special Assessment	420	100,550	133,661	(33,111)	2,940,106	2,911,778
Parking	505	4,705,279	2,138,959	2,566,320	22,716,794	15,270,051
Water	510-513	5,693,170	6,211,718	(518,548)	7,332,680	8,033,946
Sewer	515	5,361,233	5,473,722	(112,489)	2,854,757	3,970,097
Solid Waste	520	1,844,682	1,634,119	210,563	(1,181,497)	(1,650,814)
Fleet	600	1,346,580	2,109,328	(762,748)	1,813,884	357,429
Equipment Replacement	601	1,541,525	333,839	1,207,686	1,207,686	1,207,685
Insurance	605	6,554,960	6,824,438	(269,478)	(4,463,416)	1,063,622
Total**		\$ 82,253,620	\$ 67,131,129	\$ 15,122,492	\$ 98,571,560	\$ 79,087,265

*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 May 31, 2012 General Fund Revenues were approximately \$35.3M or 42.7% of the budgeted amount. General Fund Expenditures were \$30.9M or 37.4% of the budgeted amount. The net surplus for the General Fund was \$4.4M. 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 May 31, 2012 for both unreserved fund and cash balances. Of these two amounts, cash balance is the more meaningful metric since this represents liquid cash and/or invested assets which may be used (or easily sold) to support and fund current operations. While ending fund balance is also an important measurement of the City's financial health, it usually includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses. There is typically a one to three month delay in collection of income tax, sales tax, use tax and telecommunications tax.

May represents the fifth 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 May 31, 2012, there is a negative fund balance of \$5,969 and negative cash balance of \$8,227 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 totaling \$25,552 on June 8, 2012.

Through May 31, 2012, there is a negative cash balance of \$78,931 in the Special Service Area (SSA) #4 Fund. Staff expects the second installment of the 2011 property tax levy (which will be collected in the fall of FY 2012) will offset the negative cash balance in the fund.

Through May 31, 2012, the Solid Waste Fund is showing a negative fund balance of \$1,181,497 and a negative cash balance of \$1,650,814.

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

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

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

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



Martin Lyons, Treasurer

City of Evanston
 Report of Budget-to-Actual Revenues and Expenditures
 As of May 31, 2012
 (Target is 41.6% 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	\$ 6,836,839	55.6%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,206,475	5,643,253	37.1%	-	-		-	-		-	-		-	-		
State Income Tax	5,853,839	3,088,945	52.8%	-	-		-	-		-	-		-	-		
Utility Tax	8,672,006	3,445,432	39.7%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	1,725,000	665,811	38.6%	-	-		-	-		-	-		-	-		
Liquor Tax	2,070,063	839,569	40.6%	-	-		-	-		-	-		-	-		
Other Taxes	5,860,547	1,863,628	31.8%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	8,652,861	3,513,697	40.6%	-	-		-	-		-	-		-	-		
Charges for Services	7,853,023	3,850,554	49.0%	6,171,637	2,664,976	43.2%	12,905,000	5,272,893	40.9%	12,908,000	5,359,819	41.5%	3,624,033	1,317,506	36.4%	
Intergovernmental Revenues	669,897	338,522	50.5%	-	-		262,500	262,500	100.0%	-	-		140,000	8,023	5.7%	
Interfund Transfers	7,890,068	3,198,981	40.5%	3,876,726	2,040,303	52.6%	-	-		-	-		1,245,967	519,153	41.7%	
Other Non-Tax Revenue	5,950,622	2,001,502	33.6%	2,034,004	-	0.0%	5,600,557	157,777	2.8%	9,092,236	1,414	0.0%	-	-		
Total Revenues	\$ 82,700,787	\$ 35,286,733	42.7%	\$ 12,082,367	\$ 4,705,279	38.9%	\$ 18,768,057	\$ 5,693,170	30.3%	\$ 22,000,236	\$ 5,361,233	24.4%	\$ 5,010,000	\$ 1,844,682	36.8%	
Expenditures																
Legislative	\$ 616,033	\$ 229,733	37.3%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,856,258	571,470	30.8%	-	-		-	-		-	-		-	-		
Law Department	999,107	374,213	37.5%	-	-		-	-		-	-		-	-		
Administrative Services Department	8,643,197	3,251,238	37.6%	-	-		-	-		-	-		-	-		
Community and Econ. Development	3,148,339	1,170,595	37.2%	-	-		-	-		-	-		-	-		
Police Department	24,752,938	9,844,228	39.8%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	13,314,621	5,253,671	39.5%	-	-		-	-		-	-		-	-		
Health Department	2,413,969	917,364	38.0%	-	-		-	-		-	-		-	-		
Public Works- Operating	9,559,460	3,534,963	37.0%	11,731,140	2,138,959	18.2%	12,664,258	4,934,114	39.0%	16,690,143	5,320,466	31.9%	5,187,861	1,634,119	31.5%	
Public Works- Capital Outlay	-	-	0.0%	3,520,000	-	0.0%	7,999,500	1,277,604	16.0%	4,771,000	153,256	3.2%	-	-		
Parks, Recreation & Comm. Service	17,392,621	5,754,262	33.1%	-	-		-	-		-	-		-	-		
Total Expenditures	\$ 82,696,543	\$ 30,901,737	37.4%	\$ 15,251,140	\$ 2,138,959	14.0%	\$ 20,663,758	\$ 6,211,718	30.1%	\$ 21,461,143	\$ 5,473,722	25.5%	\$ 5,187,861	\$ 1,634,119	31.5%	

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

	FY 2011 Budget <u>Adopted</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Tax - Property	\$ 16,516,200	\$ 16,009,204	\$ 12,296,386	\$ 6,836,839
Tax - State Use	677,877	852,743	1,091,215	407,862
Tax - Sales Tax - Basic	7,300,000	7,403,517	9,209,455	3,467,568
Tax - Sales Tax - Home Rule	4,552,968	4,749,481	5,997,020	2,175,685
Tax - Auto Rental	29,155	34,004	36,445	15,208
Tax - Athletic Contest	550,000	154,227	700,000	-
Tax - State Income	4,635,565	4,855,460	5,853,839	3,088,945
Tax - Fire Insurance	90,000	-	-	-
Tax - Electric Utility	2,196,333	2,338,827	3,069,806	1,223,281
Tax - Natural Gas Utility	1,385,130	848,770	1,583,000	557,660
Tax - Natural Gas Use - Home Rule	709,044	528,650	869,000	363,932
Tax - Cigarette	295,284	304,827	485,000	106,548
Tax - Evanston Motor Fuel	550,378	481,751	761,587	264,051
Tax - Liquor	1,623,754	1,804,356	2,070,063	839,569
Tax - Parking	1,800,000	1,942,347	2,160,000	946,931
Tax - Personal Property Replacement	441,166	372,894	626,300	123,028
Tax - Real Estate Transfer	1,500,000	1,989,587	1,725,000	665,811
Tax - Telecommunications	2,691,834	2,628,397	3,150,200	1,300,559
License Fees - Vehicles	1,799,820	2,056,523	2,598,341	597,256
License Fees - Other	814,720	901,090	1,045,382	338,314
Permit Fees - Building	2,500,000	1,836,284	2,500,000	953,736
Permit Fees - Other	1,086,400	1,142,758	1,184,788	692,575
Other Fees	1,092,617	847,241	1,324,350	931,816
Fines and Forfeiture Revenue	3,806,864	3,230,763	4,721,639	1,478,221
Charges for Services Revenue	6,048,402	6,444,195	7,853,023	3,850,554
Intergovernmental Revenue	802,239	891,639	669,897	338,522
Other Revenue	1,575,183	1,966,283	1,216,983	520,867
Interfund Transfers In (Other Funds)	6,790,549	6,557,462	7,890,068	3,198,981
Interest Income	12,000	2,072	12,000	2,414
Total Revenue	<u>73,873,482</u>	<u>73,175,352</u>	<u>82,700,787</u>	<u>35,286,733</u>
Legislative	523,131	514,586	616,033	229,733
City Administration	1,675,952	1,329,524	1,856,258	571,470
Law Department	828,120	816,863	999,107	374,213
Administrative Services Department	8,206,488	6,684,499	8,643,197	3,251,238
Community and Economic Development	2,824,205	2,677,868	3,148,339	1,170,595
Police Department	20,263,642	20,631,944	24,752,938	9,844,228
Fire & Life Safety Services Department	11,192,783	11,120,092	13,314,621	5,253,671
Health Department	2,135,313	1,989,997	2,413,969	917,364
Public Works Department	6,862,268	6,576,242	9,559,460	3,534,963
Library (Note 1)	3,708,359	3,650,508	-	-
Parks, Recreation & Community Services	15,653,221	15,407,209	17,392,621	5,754,262
Total Expenditures	<u>73,873,482</u>	<u>71,399,332</u>	<u>82,696,543</u>	<u>30,901,737</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 1,776,020</u>	<u>\$ 4,244</u>	<u>\$ 4,384,996</u>
Beginning Unrestricted Fund Balance (Note 2)		20,008,876		15,284,896
Change in Property Tax Receivables for Change in Fiscal Year (Note 3)		(6,500,000)		
Ending Unreserved/Undesignated Fund Balance		<u>\$ 15,284,896</u>		<u>\$ 19,669,892</u>

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

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

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

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

	FY 2011 Budget <u>Adopted</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Revenue By Source				
Library Fines & Fees	\$ -	\$ -	\$ 150,000	\$ 63,136
Library Material Replacement	-	-	12,500	5,173
Copy Machine Charges	-	-	20,000	9,018
Meeting Room Fees	-	-	10,000	2,046
Non-resident Cards	-	-	2,460	615
North Branch Rental Income	-	-	47,325	26,226
State Per Capita Grant	-	-	75,900	76,385
Personal Property Repl. Tax	-	-	50,200	-
Video Rentals	-	-	28,000	16,011
Allocation - Property Taxes	-	-	4,253,214	2,732,903
Total Revenues	-	-	4,649,599	2,931,513
Expenditures				
Youth Services	-	-	800,390	309,084
Adult Services	-	-	1,579,231	565,811
Circulation	-	-	589,769	231,727
North Branch	-	-	203,336	74,055
Technical Services	-	-	473,306	169,943
Maintenance	-	-	491,375	165,046
Administration	-	-	512,192	181,537
Total Expenditures	-	-	4,649,599	1,697,203
Net Surplus (Deficit)	-	-	-	\$ 1,234,310
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 1,234,310</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 May 31, 2012

	FY 2011 Budget <u>Adopted</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 288,460	\$ 195,943	\$ 80,000	\$ 74,644
Total Revenue	<u>288,460</u>	<u>195,943</u>	<u>80,000</u>	<u>74,644</u>
HPRP Administration	27,000	10,841	-	-
Program Activities	<u>261,460</u>	<u>185,102</u>	<u>80,000</u>	<u>74,644</u>
Total Expenditures	<u>288,460</u>	<u>195,943</u>	<u>80,000</u>	<u>74,644</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ -</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 6,887,345	\$ 4,688,070	\$ 5,699,363	\$ 2,378,365
Program Income	<u>1,500,000</u>	<u>-</u>	<u>1,750,000</u>	<u>-</u>
Total Revenue	<u>8,387,345</u>	<u>4,688,070</u>	<u>7,449,363</u>	<u>2,378,365</u>
Development Activities	7,985,000	4,364,094	6,771,363	2,233,865
Administration	124,345	164,902	338,749	93,333
Transfer to Debt Service	-	-	3,616	1,507
Transfer to Insurance	-	-	15,635	6,515
Transfer to General Fund	<u>278,000</u>	<u>156,813</u>	<u>320,000</u>	<u>51,375</u>
Total Expenditures	<u>8,387,345</u>	<u>4,685,809</u>	<u>7,449,363</u>	<u>2,386,595</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 2,261</u>	<u>\$ -</u>	<u>\$ (8,230)</u>
Beginning Unreserved Fund Balance		-		2,261
Ending Unreserved Fund Balance		<u>\$ 2,261</u>		<u>\$ (5,969)</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
State Allotment	\$ 1,900,000	\$ 1,876,906	\$ 1,900,000	\$ 758,141
Investment Earnings	2,000	615	2,000	341
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,902,000</u>	<u>1,877,521</u>	<u>1,902,000</u>	<u>758,482</u>
Sheridan Rd./ Isabella St. Project (JT with Wilmette)	-	-		-
Street Resurfacing (2009)	-	-		-
Street Resurfacing (2010)	-	-		-
Street Resurfacing (2011)	1,200,000	980,941	1,400,000	726
Transfer to General Fund - Staff Engineering	110,606	110,606	132,727	55,303
Transfer to General Fund - Street Maintenance	<u>586,886</u>	<u>586,886</u>	<u>704,263</u>	<u>293,443</u>
Total Expenditures	<u>1,897,492</u>	<u>1,678,433</u>	<u>2,236,990</u>	<u>349,472</u>
Net Surplus (Deficit)	<u>\$ 4,508</u>	<u>\$ 199,088</u>	<u>\$ (334,990)</u>	<u>\$ 409,010</u>
Beginning Unreserved Fund Balance		682,090		881,178
Ending Unreserved Fund Balance		<u>\$ 881,178</u>		<u>\$ 1,290,188</u>

City of Evanston
E911 Fund
As of May 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 525,000	\$ 479,969	\$ 617,400	\$ 254,240
Wireless Surcharge Revenue	340,000	370,891	416,160	121,650
Interest Income	750	296	1,000	273
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>865,750</u>	<u>851,156</u>	<u>1,034,560</u>	<u>376,163</u>
Operating Expense	778,737	688,503	847,415	246,770
Transfer to General Fund	125,868	125,868	125,950	52,479
Transfer to Insurance Fund			95,095	39,623
Transfer to Debt Service Fund			10,385	4,327
Capital Replacement	<u>229,353</u>	<u>121,649</u>	<u>188,000</u>	<u>66</u>
Total Expenditures	<u>1,133,958</u>	<u>936,020</u>	<u>1,266,845</u>	<u>343,265</u>
Net Surplus (Deficit)	<u>\$ (268,208)</u>	<u>\$ (84,864)</u>	<u>\$ (232,285)</u>	<u>\$ 32,898</u>
Beginning Unreserved Fund Balance		1,394,832		1,309,968
Ending Unreserved Fund Balance		<u>\$ 1,309,968</u>		<u>\$ 1,342,866</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Revenue	\$ 378,000	\$ 377,392	\$ 398,000	\$ 209,973
Investment Income	<u>-</u>	<u>31</u>	<u>-</u>	<u>5</u>
Total Revenues	<u>378,000</u>	<u>377,423</u>	<u>398,000</u>	<u>209,978</u>
Professional Fees (Evmark)	<u>378,000</u>	<u>388,000</u>	<u>398,000</u>	<u>199,000</u>
Total Expenditures	<u>378,000</u>	<u>388,000</u>	<u>398,000</u>	<u>199,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (10,577)</u>	<u>\$ -</u>	<u>\$ 10,978</u>
Beginning Unreserved Fund Balance		112,325		101,748
Ending Unreserved Fund Balance		<u>\$ 101,748</u>		<u>\$ 112,726</u>

City of Evanston
CDBG Fund
As of May 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 2,095,180	\$ 1,478,686	\$ 1,490,500	\$ 929,845
Funds Reallocated from Prior Years	25,000		65,693	-
Program Income	20,000	15,302	140,000	66,663
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>2,140,180</u>	<u>1,493,988</u>	<u>1,696,193</u>	<u>996,508</u>
CDBG Administration/Planning	308,367	229,186	232,382	67,038
Development Activities	1,016,894	744,787	432,000	168,648
Capital Projects	-	-	255,000	-
Transfers to General Fund	<u>772,000</u>	<u>646,267</u>	<u>776,811</u>	<u>321,740</u>
Total Expenditures	<u>2,097,261</u>	<u>1,620,240</u>	<u>1,696,193</u>	<u>557,426</u>
Net Surplus (Deficit)	<u>\$ 42,919</u>	<u>\$ (126,252)</u>	<u>\$ -</u>	<u>\$ 439,082</u>
Beginning Unreserved Fund Balance		422,799		296,547
Ending Unreserved Fund Balance		<u>\$ 296,547</u>		<u>\$ 735,629</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 158,988	\$ -	\$ -
Program Income	9,000	4,800	9,000	143,814
Interest Income	<u>-</u>	<u>268</u>	<u>-</u>	<u>97</u>
Total Revenues	<u>9,000</u>	<u>164,056</u>	<u>9,000</u>	<u>143,911</u>
Program Expenses	20,000	194,225	20,000	98,275
Transfer to CDBG	-	-	-	-
Development Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>20,000</u>	<u>194,225</u>	<u>20,000</u>	<u>98,275</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ (30,169)</u>	<u>\$ (11,000)</u>	<u>\$ 45,636</u>
Beginning Unreserved Fund Balance		2,004,722		1,974,553
Ending Unreserved Fund Balance		<u>\$ 1,974,553</u>		<u>\$ 2,020,189</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Hotel Tax	\$ 1,350,000	\$ 1,201,088	\$ 1,600,000	\$ 454,305
Amusement Tax	300,000	214,156	300,000	87,105
Howard-Ridge Loan Repayment	-	-	48,500	-
Investment Income	<u>8,000</u>	<u>179</u>	<u>8,000</u>	<u>165</u>
Total Revenues	<u>1,658,000</u>	<u>1,415,423</u>	<u>1,956,500</u>	<u>541,575</u>
Economic Development Activities	1,640,247	1,479,759	1,802,825	407,490
Capital Projects	-	-	50,000	-
Tax Rebate Agreement	-	-	-	-
Transfer to Debt Service	-	-	12,752	5,313
Transfer to Insurance	-	-	75,334	31,389
Transfers to General Fund	<u>377,256</u>	<u>377,256</u>	<u>452,707</u>	<u>188,628</u>
Total Expenditures	<u>2,017,503</u>	<u>1,857,015</u>	<u>2,393,618</u>	<u>632,820</u>
Net Surplus (Deficit)	<u>\$ (359,503)</u>	<u>\$ (441,592)</u>	<u>\$ (437,118)</u>	<u>\$ (91,245)</u>
Beginning Unreserved Fund Balance		2,423,201		1,981,609
Ending Unreserved Fund Balance		<u>\$ 1,981,609</u>		<u>\$ 1,890,364</u>

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

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

City of Evanston
Home Fund
As of May 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 560,000	\$ 57,860	\$ 500,000	\$ 237,766
Program Income	<u>10,000</u>	<u>22,820</u>	<u>10,000</u>	<u>-</u>
Total Revenues	<u>570,000</u>	<u>80,680</u>	<u>510,000</u>	<u>237,766</u>
Home Administration/Planning	56,000	4,789	-	-
CHDO Operating	28,000	-	-	-
Development Activities	429,600	40,422	604,000	109,927
Transfers to General Fund	<u>56,400</u>	<u>40,650</u>	<u>59,958</u>	<u>20,325</u>
Total Expenditures	<u>570,000</u>	<u>85,861</u>	<u>663,958</u>	<u>130,252</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (5,181)</u>	<u>\$ (153,958)</u>	<u>\$ 107,514</u>
Beginning Unreserved Fund Balance		2,636,531		2,631,350
Ending Unreserved Fund Balance		<u>\$ 2,631,350</u>		<u>\$ 2,738,864</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Demolition Taxes	8,330	10,000	-	-
Developer Contributions	-	2,000	125,000	13,472
Rehab Repayments	20,000	7,500	-	-
Interest Income	1,000	166	125	193
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>29,330</u>	<u>19,666</u>	<u>125,125</u>	<u>13,665</u>
Housing - Land	41,650	-	-	-
Housing - Buildings	-	-	-	-
Down Payment Assistance	166,600	27,165	166,600	6,250
Transfers to General Fund	19,992	19,992	23,990	9,996
Miscellaneous	39,984	-	40,000	-
Total Expenditures	<u>268,226</u>	<u>47,157</u>	<u>230,590</u>	<u>16,246</u>
Net Surplus (Deficit)	<u>\$ (238,896)</u>	<u>\$ (27,491)</u>	<u>\$ (105,465)</u>	<u>\$ (2,581)</u>
Beginning Unreserved Fund Balance		2,299,153		2,271,662
Ending Unreserved Fund Balance		<u>\$ 2,271,662</u>		<u>\$ 2,269,081</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,800,000	\$ 5,168,428	\$ 5,073,000	\$ 2,844,692
Interest Income	<u>25,000</u>	<u>6,709</u>	<u>25,000</u>	<u>6,475</u>
Total Revenue	<u>4,825,000</u>	<u>5,175,137</u>	<u>5,098,000</u>	<u>2,851,167</u>
Series 1997 Principal (refunded by 1999 & 2008D)	325,000	325,000	405,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	128,200	118,200	100,650	-
Contributions to Other Agencies	-	-	800,000	-
Economic Development Projects			500,000	82,608
Capital Improvements	773,715	113,213	1,936,000	425,000
Contractual Services	125,000	-	35,000	-
Transfer to Parking Fund (Sherman)	3,419,636	3,419,636	3,876,726	1,615,303
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>135,417</u>
Total Expenditures	<u>5,096,551</u>	<u>4,301,049</u>	<u>7,978,376</u>	<u>2,258,328</u>
Net Surplus (Deficit)	<u>\$ (271,551)</u>	<u>\$ 874,088</u>	<u>\$ (2,880,376)</u>	<u>\$ 592,839</u>
Beginning Unreserved Fund Balance		9,162,676		10,036,764
Ending Unreserved Fund Balance		<u>\$ 10,036,764</u>		<u>\$ 10,629,603</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 428,756	\$ 426,899	\$ 428,756	\$ 234,873
Interest Income	<u>100</u>	<u>37</u>	<u>-</u>	<u>6</u>
Total Revenue	<u>428,856</u>	<u>426,936</u>	<u>428,756</u>	<u>234,879</u>
Series 2002C Bonds Principal	340,000	-	325,000	325,000
Series 2002C Bonds Interest	88,756	53,853	98,232	53,853
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>428,756</u>	<u>53,853</u>	<u>423,232</u>	<u>378,853</u>
Net Surplus (Deficit)	<u>\$ 100</u>	<u>\$ 373,083</u>	<u>\$ 5,524</u>	<u>\$ (143,974)</u>
Beginning Unreserved Fund Balance		238,422		611,505
Ending Unreserved Fund Balance		<u>\$ 611,505</u>		<u>\$ 467,531</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,300,000	\$ 1,212,637	\$ 1,073,000	\$ 660,461
Interest Income	<u>5,000</u>	<u>1,825</u>	<u>5,000</u>	<u>4,998</u>
Total Revenue	<u>1,305,000</u>	<u>1,214,462</u>	<u>1,078,000</u>	<u>665,459</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	570,000	570,000	605,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	141,804	141,057	109,603	-
Other Expenses	460,000	1,200	-	-
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>141,600</u>	<u>59,000</u>
Total Expenditures	<u>1,313,404</u>	<u>853,857</u>	<u>856,203</u>	<u>59,000</u>
Net Surplus (Deficit)	<u>\$ (8,404)</u>	<u>\$ 360,605</u>	<u>\$ 221,797</u>	<u>\$ 606,459</u>
Beginning Unreserved Fund Balance		5,211,765		5,572,370
Ending Unreserved Fund Balance		<u>\$ 5,572,370</u>		<u>\$ 6,178,829</u>

City of Evanston
Southwest TIF
As of May 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 656,000	\$ 451,421	\$ 470,000	\$ 255,091
Interest Income	<u>500</u>	<u>31</u>	<u>500</u>	<u>5</u>
Total Revenue	<u>656,500</u>	<u>451,452</u>	<u>470,500</u>	<u>255,096</u>
Economic Development Activities	700,000	700,000	-	-
Capital Improvement Projects	-	-	580,000	-
Operating Transfer to General Fund	<u>24,100</u>	<u>24,100</u>	<u>28,920</u>	<u>12,050</u>
Total Expenditures	<u>724,100</u>	<u>724,100</u>	<u>608,920</u>	<u>12,050</u>
Net Surplus (Deficit)	<u>\$ (67,600)</u>	<u>\$ (272,648)</u>	<u>\$ (138,420)</u>	<u>\$ 243,046</u>
Beginning Unreserved Fund Balance		397,497		124,849
Ending Unreserved Fund Balance		<u>\$ 124,849</u>		<u>\$ 367,895</u>

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

	FY 2011 Adopted Budget	FY 2011 Unaudited Actual	FY 2012 Adopted Budget	FY 2012 YTD Actual
Net Property Tax- Current	\$ 10,806,574	\$ 10,405,238	\$ 11,863,898	\$ 5,928,591
Bond Proceeds/Premium/ Discounts	-	2,143,285	-	-
Transfer from Other Funds - IMRF	871,528	727,560	755,846	314,935
Interest Income	1,000	1,626	1,500	1,379
Transfer from Special Assessment Fund	317,660	285,894	317,660	132,358
Total Revenue	<u>11,996,762</u>	<u>13,563,603</u>	<u>12,938,904</u>	<u>6,377,263</u>

Series 2002 C- Principal	-	-	660,000	675,000
Series 2002 C- Interest	117,400	63,547	96,044	63,547
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	2,500
Total Expenditures	<u>9,957,676</u>	<u>12,994,881</u>	<u>13,122,403</u>	<u>1,043,110</u>
Net Surplus (Deficit)	<u>\$ 2,039,086</u>	<u>\$ 568,722</u>	<u>\$ (183,499)</u>	<u>\$ 5,334,153</u>

Beginning Unreserved Fund Balance		(325,466)		243,256
Ending Unreserved Fund Balance		<u>\$ 243,256</u>		<u>\$ 5,577,409</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 689,000	\$ 659,271	\$ 862,000	\$ 325,146
Interest Income	400	100	400	61
Miscellaneous	<u>-</u>	<u>17,618</u>	<u>-</u>	<u>5,208</u>
Total Revenue	<u>689,400</u>	<u>676,989</u>	<u>862,400</u>	<u>330,415</u>
General Management Support	-	25,412	-	-
Economic Dev. Projects			300,000	238,915
Capital Improvements			430,000	17,354
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>50,167</u>
Total Expenditures	<u>120,400</u>	<u>145,812</u>	<u>1,567,736</u>	<u>306,436</u>
Net Surplus (Deficit)	<u>\$ 569,000</u>	<u>\$ 531,177</u>	<u>\$ (705,336)</u>	<u>\$ 23,979</u>
Beginning Unreserved Fund Balance		751,950		1,283,127
Ending Unreserved Fund Balance		<u>\$ 1,283,127</u>		<u>\$ 1,307,106</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 580,000	\$ 491,966	\$ 605,000	\$ 262,638
Bond Proceeds	-	-	2,270,000	-
Interest Income	<u>1,000</u>	<u>2,285</u>	<u>1,000</u>	<u>280</u>
Total Revenue	<u>581,000</u>	<u>494,251</u>	<u>2,876,000</u>	<u>262,918</u>
General Management Support	-	-	-	-
Economic Development Projects	-	-	1,200,000	-
Other Charges	-	-	490,000	40,348
Transfers to General Fund	50,000	50,000	60,000	25,000
Capital Projects	<u>490,000</u>	<u>63,875</u>	<u>2,270,000</u>	<u>208,195</u>
Total Expenditures	<u>540,000</u>	<u>113,875</u>	<u>4,020,000</u>	<u>273,543</u>
Net Surplus (Deficit)	<u>\$ 41,000</u>	<u>\$ 380,376</u>	<u>\$ (1,144,000)</u>	<u>\$ (10,625)</u>
Beginning Unreserved Fund Balance		1,254,443		1,634,819
Ending Unreserved Fund Balance		<u>\$ 1,634,819</u>		<u>\$ 1,624,194</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Bond Proceeds	\$ 5,078,500	\$ 5,177,539	\$ 6,280,213	\$ -
Grants	4,231,473	213,333	3,048,000	173,109
Private Contributions	575,000	-	1,301,200	-
Miscellaneous	149,000	73,547	-	-
Interest Income	-	17,546	-	6,032
Total Revenue	<u>10,033,973</u>	<u>5,481,965</u>	<u>10,629,413</u>	<u>179,141</u>
Administration	95,680	102,964	-	7,355
Capital Outlay (includes prior year rollovers)	13,014,138	7,559,955	12,242,358	347,818
Interfund Transfers Out	300,000	300,000	475,000	197,917
Total Expenditures	<u>13,409,818</u>	<u>7,962,919</u>	<u>12,717,358</u>	<u>553,090</u>
Net Surplus (Deficit)	<u>\$ (3,375,845)</u>	<u>\$ (2,480,954)</u>	<u>\$ (2,087,945)</u>	<u>\$ (373,949)</u>
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>\$ 5,789,943</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Special Assessments Collected	\$ 550,000	\$ 231,589	\$ 300,000	\$ 98,128
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>7,687</u>	<u>10,000</u>	<u>2,422</u>
Total Revenue	<u>575,000</u>	<u>239,276</u>	<u>310,000</u>	<u>100,550</u>
Transfer to Debt Service Fund	317,659	285,894	317,660	132,358
Capital Outlay	<u>1,575,000</u>	<u>740,120</u>	<u>1,155,000</u>	<u>1,303</u>
Total Expenditures	<u>1,892,659</u>	<u>1,026,014</u>	<u>1,472,660</u>	<u>133,661</u>
Net Surplus (Deficit)	<u>\$ (1,317,659)</u>	<u>\$ (786,738)</u>	<u>\$ (1,162,660)</u>	<u>\$ (33,111)</u>
Beginning Unreserved Fund Balance		3,759,955		2,973,217
Ending Unreserved Fund Balance		<u>\$ 2,973,217</u>		<u>\$ 2,940,106</u>

City of Evanston
Parking Fund
As of May 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 2,349,060	\$ 2,405,392	\$ 2,870,000	\$ 1,235,560
Church Street Garage Operations	583,333	540,431	767,092	233,148
Maple Avenue Garage Operations	1,138,711	899,397	1,151,800	547,286
Sherman Avenue Garage Operations	1,331,134	1,162,451	1,356,275	641,974
Washington National TIF Interfund Transfers-In	2,820,455	3,419,636	3,876,726	2,040,303
Interest Income	34,900	7,432	15,070	5,958
Miscellaneous Revenue	-	-	11,400	1,050
Reserve for Future Repairs (Contra Depreciation)	<u>2,044,000</u>	<u>-</u>	<u>2,034,004</u>	<u>-</u>
Total Revenue	<u>10,301,593</u>	<u>8,434,739</u>	<u>12,082,367</u>	<u>4,705,279</u>
7005 - Parking System Administration	743,677	517,187	655,747	252,650
7015 - Parking Lots and Meters	799,498	737,568	1,584,510	275,806
7025 - Church Street Self Park	674,084	353,469	608,255	192,052
7030 - Church Street Debt Payments	133,030	169,336	173,126	-
7036 - Sherman Avenue Garage	5,324,706	4,254,606	5,772,432	502,941
7037 - Maple Avenue Garage	1,680,189	732,703	1,736,960	415,458
Transfer to Insurance Fund	-	-	503,877	209,955
Transfer to General Fund	-	-	644,242	268,434
Transfer to Fleet	-	-	21,991	9,163
Transfer to Equipment Replacement	-	-	30,000	12,500
7039 - Parking Debt	-	22,950	-	-
7050- Interfund Transfers Out	803,242	803,241	-	-
Capital Outlay	-	-	120,000	-
Capital Improvements	<u>3,242,598</u>	<u>-</u>	<u>3,400,000</u>	<u>-</u>
Total Expenditures	<u>13,401,024</u>	<u>7,591,060</u>	<u>15,251,140</u>	<u>2,138,959</u>
Net Surplus (Deficit)	<u>\$ (3,099,431)</u>	<u>\$ 843,679</u>	<u>\$ (3,168,773)</u>	<u>\$ 2,566,320</u>

Further Operating Expense Breakdown:

7015 Parking Meter Activities	762,846	737,568	1,547,858	275,806
7015 Parking Meter Depreciation	<u>36,652</u>	<u>-</u>	<u>36,652</u>	<u>-</u>
SUBTOTAL	<u>799,498</u>	<u>737,568</u>	<u>1,584,510</u>	<u>275,806</u>
7025- Church Garage Activities	494,156	353,469	428,327	192,052
7025- Church Garage Depreciation	<u>179,928</u>	<u>-</u>	<u>179,928</u>	<u>-</u>
SUBTOTAL	<u>674,084</u>	<u>353,469</u>	<u>608,255</u>	<u>192,052</u>
7036 Sherman Garage Activities	1,199,756	1,004,606	1,194,182	502,941
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	-
7036 Reserve (Depreciation)	<u>874,650</u>	<u>-</u>	<u>874,650</u>	<u>-</u>
SUBTOTAL	<u>5,324,706</u>	<u>4,254,606</u>	<u>5,772,432</u>	<u>502,941</u>
7037 Maple Garage Activities	1,013,991	732,703	1,070,762	415,458
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	<u>666,198</u>	<u>-</u>	<u>666,198</u>	<u>-</u>
SUBTOTAL	<u>1,680,189</u>	<u>732,703</u>	<u>1,736,960</u>	<u>415,458</u>

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>\$ 22,716,794</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 May 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Evanston	\$ 4,647,499	\$ 4,674,981	\$ 5,600,000	\$ 2,333,566
Skokie	2,286,500	2,508,333	2,800,000	1,127,281
Northwest Commission	3,570,300	3,710,581	4,414,000	1,812,046
Cross Connection Control Fees	80,000		91,000	-
Investment Earnings	9,996	6,569	2,500	4,574
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	33,527
Fees and Outside Work	66,640	189,164	80,000	101,557
Grants	350,000	116,121	262,500	262,500
Insurance Reimbursements	-	-	420,000	-
Phosphate Sales	49,980	43,655	60,000	18,111
Property Sales and Rentals	193,388	157,329	203,057	-
Misc Revenue	-	573,132	-	8
Total Revenue	<u>14,629,303</u>	<u>16,042,015</u>	<u>18,768,057</u>	<u>5,693,170</u>
General Support	681,872	571,077	832,838	283,499
Pumping	2,270,869	1,922,009	2,368,467	794,687
Filtration	2,138,628	1,965,689	2,563,022	1,018,241
Distribution	1,260,167	972,405	1,464,106	387,603
Meter Maintenance	320,115	262,028	313,840	131,807
Other Operating Expenses	219,791	133,341	285,530	91,190
Debt Service	82,542	166,386	944,157	599,672
Debt Service - IEPA Loan 3382	-	-	67,506	33,752
Capital Outlay	115,500	56,883	162,500	15,863
Capital Improvements	7,670,000	5,146,698	7,837,000	1,261,741
Depreciation	-	-	-	-
Interfund Transfers Out - General Fund	2,737,748	2,737,748	3,356,300	1,398,458
Interfund Transfers Out - Insurance Fund	390,410	390,410	468,492	195,205
Total Expense	<u>17,887,642</u>	<u>14,324,674</u>	<u>20,663,758</u>	<u>6,211,718</u>
Net Surplus (Deficit)	<u>\$ (3,258,339)</u>	<u>\$ 1,717,341</u>	<u>\$ (1,895,701)</u>	<u>\$ (518,548)</u>
Beginning Unreserved Fund Balance		6,133,887		7,851,228
Ending Unreserved Fund Balance		<u>\$ 7,851,228</u>		<u>\$ 7,332,680</u>

City of Evanston
Sewer Fund
As of May 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Operations	\$ 10,931,000	\$ 11,217,554	\$ 12,908,000	\$ 5,359,819
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	1,414
Miscellaneous	89,586	131,312	91,236	-
Total Revenue	<u>19,711,393</u>	<u>20,148,065</u>	<u>22,000,236</u>	<u>5,361,233</u>
Sewer Operations	1,673,727	1,552,272	1,869,650	576,437
Other Operating Expenses	21,000	21,000	48,100	2,100
Interfund Transfers Out - General Fund	446,657	446,658	142,200	59,250
Interfund Transfers Out - Insurance Fund	-	-	269,988	112,495
Capital Outlay	12,000	10,830	18,000	3,995
Capital Improvement Account	687,475	523,619	4,753,000	149,261
Depreciation	-	-	-	-
Debt Service	14,215,356	13,737,377	14,242,990	4,570,184
Debt Service - ERI	-	-	117,215	-
Total Expenses	<u>17,056,215</u>	<u>16,291,756</u>	<u>21,461,143</u>	<u>5,473,722</u>
Net Surplus (Deficit)	<u>\$ 2,655,178</u>	<u>\$ 3,856,309</u>	<u>\$ 539,093</u>	<u>\$ (112,489)</u>
Beginning Unreserved Fund Balance		(889,063)		2,967,246
Ending Unreserved Fund Balance		<u>\$ 2,967,246</u>		<u>\$ 2,854,757</u>

City of Evanston
Solid Waste
As of May 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Transfer from General Fund	\$ -	\$ -	\$ 1,245,967	\$ 519,153
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	1,196,645
Sanitation Service Charge Penalty	16,660	34,887	30,000	14,647
Special Pickup Fees	100,000	57,815	100,000	20,413
State Recycling Grant	45,000	139,774	-	1,500
Trash Cart Sales	15,000	39,058	15,000	17,274
Yard Waste Fees	<u>680,000</u>	<u>241,790</u>	<u>350,000</u>	<u>23,899</u>
Total Revenue	<u>2,949,489</u>	<u>2,821,011</u>	<u>5,010,000</u>	<u>1,844,682</u>
Refuse Collection & Disposal	1,975,110	2,839,845	3,077,218	1,078,919
Residential Recycling Collection	960,841	694,831	1,360,393	421,028
Yard Waste Collection	<u>1,031,334</u>	<u>678,395</u>	<u>750,250</u>	<u>134,172</u>
Total Expense	<u>3,967,285</u>	<u>4,213,071</u>	<u>5,187,861</u>	<u>1,634,119</u>
Net Surplus (Deficit)	<u>\$ (1,017,796)</u>	<u>\$ (1,392,060)</u>	<u>\$ (177,861)</u>	<u>210,563</u>
Beginning Unreserved Fund Balance		-		(1,392,060)
Ending Unreserved Fund Balance		<u>\$ (1,392,060)</u>		<u>(1,181,497)</u>

City of Evanston
Fleet Fund
As of May 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Fund	\$ 2,877,885	\$ 2,877,887	\$ 2,457,356	\$ 1,023,898
Library Fund	-	-	2,381	992
Parking Fund	24,740	24,740	21,992	9,163
Water Fund	162,518	162,518	122,751	51,146
Sewer Fund	254,482	254,482	177,729	74,054
Solid Waste Fund	396,000	396,000	298,071	124,196
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	19,347
Interest Income	4,165	272	4,165	251
Total Revenues	<u>4,094,588</u>	<u>4,103,726</u>	<u>3,204,234</u>	<u>1,346,580</u>
General Support	236,857	207,442	284,571	87,414
Major Maintenance	2,934,771	2,683,338	3,211,873	1,093,156
Transfer to Equipment Repl. Fund	-	-	2,222,069	925,862
Capital Outlay	<u>1,933,320</u>	<u>1,030,272</u>	-	<u>2,896</u>
Total Expenditures	<u>5,104,948</u>	<u>3,921,052</u>	<u>5,718,513</u>	<u>2,109,328</u>
Net Surplus (Deficit)	<u>\$ (1,010,360)</u>	<u>\$ 182,674</u>	<u>\$ (2,514,279)</u>	<u>\$ (762,748)</u>
Beginning Unreserved Fund Balance		2,393,958		2,576,632
Ending Unreserved Fund Balance		<u>\$ 2,576,632</u>		<u>\$ 1,813,884</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Fund	\$ -	\$ -	\$ 1,242,590	\$ 517,746
Library Fund	-	-	1,700	708
Parking Fund	-	-	30,000	12,500
Water Fund	-	-	72,275	-
Sewer Fund	-	-	127,650	-
Solid Waste Fund	-	-	177,131	73,805
Sale of Surplus Property	-	-	210,217	10,904
Transfer from Fleet Fund	-	-	<u>2,222,069</u>	<u>925,862</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>4,083,632</u>	<u>1,541,525</u>
Capital Outlay	-	-	2,400,000	333,839
Capital Leases	-	-	<u>50,000</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>2,450,000</u>	<u>333,839</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,633,632</u>	<u>\$ 1,207,686</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ 1,207,686</u>

City of Evanston
Insurance Fund
As of May 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Admin Contribution- General	105,624	\$ 98,582	\$ 121,207	\$ 50,503
General Admin Contribution- E911	775	775	930	388
General Admin Contribution- CDBG	775	775	930	388
General Admin Contribution- E.D.	775	775	930	388
General Admin Contribution- Parking	14,193	14,193	17,032	7,096
General Admin Contribution- Water Fund	20,793	20,793	24,962	10,401
General Admin Contribution- Sewer Fund	11,992	11,992	14,385	5,994
Liability/Property Contribution- General	792,266	739,448	909,150	378,813
Liability/Property Contribution- E911	5,810	5,810	6,972	2,905
Liability/Property Contribution- CDBG	5,810	5,810	6,972	2,905
Liability/Property Contribution- E.D.	5,810	5,810	6,972	2,905
Liability/Property Contribution- Parking	106,442	106,442	127,731	53,217
Liability/Property Contribution- Water Fund	155,945	155,945	187,209	78,004
Liability/Property Contribution- Sewer Fund	89,942	89,942	107,887	44,953
Workers' Comp Contribution- General	1,084,816	1,013,938	1,244,860	518,692
Workers' Comp Contribution- Library Fund	-	-	5,898	2,458
Workers' Comp Contribution- E911	7,955	7,955	9,546	3,978
Workers' Comp Contribution- CDBG	7,955	7,955	9,546	3,978
Workers' Comp Contribution- E.D.	7,955	7,955	9,546	3,978
Workers' Comp Contribution- Parking	145,738	145,738	174,886	72,869
Workers' Comp Contribution- Water Fund	213,516	213,516	256,322	106,801
Workers' Comp Contribution- Sewer Fund	123,146	123,146	147,716	61,548
Subrogation Proceeds	83,300	77,876	83,300	32,847
Investment Income	41,650	313	41,650	288
Workers Comp & Liability - Subtotal	3,032,983	2,855,484	3,516,536	1,446,297
Health Insurance Chargebacks- General	8,124,110	7,961,902	7,602,935	3,167,890
Health Insurance Chargebacks - Library	-	-	308,920	128,717
Health Insurance Chargebacks - NSP2	5,463	5,463	15,635	6,515
Health Insurance Chargebacks- E911	74,836	74,836	77,647	32,353
Health Insurance Chargebacks- CDBG	19,137	19,137	10,780	4,492
Health Insurance Chargebacks- E.D. Fund	36,576	36,575	57,886	24,119
Health Insurance Chargebacks- Parking	89,573	89,573	184,229	76,762
Health Insurance Chargebacks- Water	523,267	537,497	561,211	233,838
Health Insurance Chargebacks- Sewer	142,501	142,501	140,199	58,416
Health Insurance Chargebacks - Solid Waste	145,937	145,944	158,577	66,074
Health Insurance Chargebacks- Fleet	184,760	184,761	196,271	81,780
Retiree Health Insurance Contributions	1,695,988	1,415,378	1,903,503	614,704
Employee Health Insurance Contributions	1,200,000	1,145,551	1,209,056	588,003
One Time IPBC Distribution	-	-	200,000	25,000
Health & Life insurance - Subtotal	12,242,148	11,759,118	12,626,849	5,108,663
Total Revenues	15,275,131	14,614,602	16,143,385	6,554,960

City of Evanston
Insurance Fund
As of May 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Administration & Support	251,843	250,248	354,104	137,976
Liability/Property Insurance Premiums	391,510	372,834	470,000	412,433
Liability Legal Fees	175,000	494,715	350,000	123,772
Liability Settlement Payments	300,000	250,290	400,000	14,105
Workers' Comp Insurance Premiums	120,000	81,437	114,400	102,014
Workers' Comp Legal Fees	71,000	56,692	60,000	30,591
Workers' Comp Medical Payments	900,000	781,652	850,000	217,582
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>23,042</u>
Workers' Comp & Liability - Subtotal	<u>3,400,103</u>	<u>3,139,913</u>	<u>3,583,504</u>	<u>1,396,872</u>
General Administration & Support	-	-	98,878	7,111
Health Insurance Premiums	11,138,960	10,673,050	13,005,609	5,400,580
Health Insurance Opt Out Payments	<u>64,974</u>	<u>58,080</u>	<u>78,000</u>	<u>19,875</u>
Health & Life Insurance - Subtotal	<u>11,203,934</u>	<u>10,731,130</u>	<u>13,182,487</u>	<u>5,427,566</u>
Total Expenditures	<u>14,604,037</u>	<u>13,871,043</u>	<u>16,765,991</u>	<u>6,824,438</u>
Net Surplus (Deficit)	<u>\$ 671,094</u>	<u>\$ 743,559</u>	<u>\$ (622,605)</u>	<u>\$ (269,478)</u>
Beginning Unreserved Fund Balance		(4,937,497)		(4,193,938)
Ending Unreserved Fund Balance		<u>\$ (4,193,938)</u>		<u>\$ (4,463,416)</u>

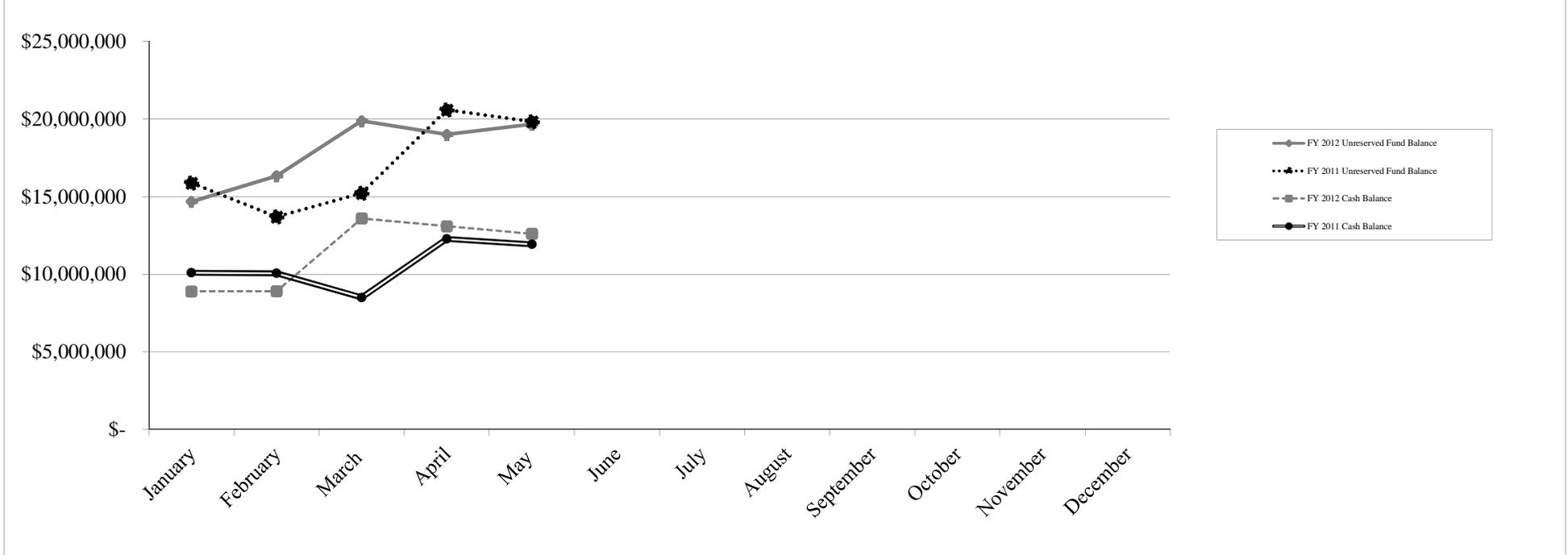
City of Evanston
Fire Pension Fund
As of May 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 6,913,759	\$ 5,932,983	\$ 6,119,393	\$ 3,358,608
Personal Property Repl Tax	235,000	158,694	282,000	54,541
Interest on Investment	625,000	672,222	600,000	1,705
Participant Contributions	750,000	742,223	900,000	341,154
Unrealized Gain	-	(111,673)	-	-
Total Revenue	<u>8,523,759</u>	<u>7,394,449</u>	<u>7,901,393</u>	<u>3,756,008</u>
Administrative Expenses	170,000	223,144	154,000	49,343
Legal Fees	-	-	50,000	-
Retiree Pensions	3,500,000	3,794,696	4,700,000	1,973,131
Widows' Pensions	750,000	866,915	1,070,000	458,528
Disability Pensions	720,000	885,842	1,060,000	523,184
QUILDRO	18,000	61,399	75,000	32,217
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>5,158,000</u>	<u>5,831,996</u>	<u>7,109,000</u>	<u>3,036,403</u>
Net Surplus (Deficit)	<u>\$ 3,365,759</u>	<u>\$ 1,562,453</u>	<u>\$ 792,393</u>	<u>\$ 719,605</u>
Beg Net Assets held in Trust		54,358,822	55,921,275	55,921,275
End Net Assets held in Trust		<u>\$ 55,921,275</u>	<u>\$ 56,713,668</u>	<u>\$ 56,640,880</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 8,561,091	\$ 7,279,970	\$ 8,196,751	\$ 4,117,647
Personal Property Repl Tax	270,833	185,055	325,000	63,011
Interest Income	1,420,000	1,611,444	1,600,000	389
Participant Contributions	1,153,600	1,149,735	1,385,000	543,762
Miscellaneous		8,088	-	-
Unrealized Gain / (Loss)	-	10,947	-	-
Total Revenue	<u>11,405,524</u>	<u>10,245,239</u>	<u>11,506,751</u>	<u>4,724,809</u>
Administrative Expenses	155,000	193,035	186,000	49,132
Retiree Pensions	5,750,000	5,802,426	7,250,000	3,001,087
Widow Pensions	512,500	675,909	818,000	360,278
Disability Pensions	437,500	571,045	625,000	270,690
Separation Refunds	-	128,188	-	-
QUILDRO	12,000	11,889	12,000	5,945
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>6,867,000</u>	<u>7,382,492</u>	<u>8,891,000</u>	<u>3,687,132</u>
Net Surplus (Deficit)	<u>\$ 4,538,524</u>	<u>\$ 2,862,747</u>	<u>\$ 2,615,751</u>	<u>\$ 1,037,677</u>
Beg Net Assets held in Trust		72,465,514	75,328,261	75,328,261
End Net Assets held in Trust		<u>\$ 75,328,261</u>	<u>\$ 77,944,012</u>	<u>\$ 76,365,938</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							
FY 2011 Unreserved Fund Balance	\$ 15,876,431	\$ 13,696,626	\$ 15,222,768	\$ 20,587,218	\$ 19,833,681							
FY 2012 Cash Balance	\$ 8,894,526	\$ 8,902,327	\$ 13,603,167	\$ 13,093,141	\$ 12,607,881							
FY 2011 Cash Balance	\$ 10,098,061	\$ 10,059,185	\$ 8,500,193	\$ 12,269,387	\$ 11,926,354							