

# Memorandum

To: Wally Bobkiewicz, City Manager  
Marty Lyons, Assistant City Manager

Cc: Joellen Earl, Administrative Services Director  
Hitesh Desai, Accounting Manager

From: Louis Gergits, Interim Finance Division Manager

Subject: January 2011 Monthly Financial Report

Date: March 16, 2011

Please find attached the unaudited financial statements as of January 31, 2011. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	1/31/2011	1/31/2011
		1/31/2011	1/31/2011	1/31/2011	Unreserved	Cash
		Revenue	Expenses	Net	Fund Bal	Balance*
General	100	\$ 80,516,800	\$ 77,816,150	\$ 2,700,650	\$ 15,876,431	\$ 10,098,061
Neighborhood Stabilization	195	3,419,053	3,338,358	80,695	80,695	80,695
Motor Fuel	200	2,053,825	1,931,631	122,194	916,630	756,630
Emergency 911	205	822,666	1,181,156	(358,490)	1,845,309	1,815,308
SSA#4	210	372,379	378,216	(5,837)	304,461	(74,204)
CDBG	215	1,956,036	1,689,436	266,600	689,399	124,052
CDBG Loan	220	130,561	118,260	12,301	1,986,783	81,121
Economic Development	225	1,489,808	1,036,440	453,368	2,460,983	2,460,982
Neighborhood Improvement	235	-	5,397	(5,397)	69,915	69,915
Home	240	618,449	555,907	62,542	2,111,406	25,793
Affordable Housing	250	76,821	180,661	(103,840)	2,122,254	441,299
Washington National TIF	300	4,532,720	3,952,075	580,645	6,525,036	6,983,969
SSA#5	305	394,581	440,976	(46,395)	(23,510)	1,693
SW II TIF (Howard Hartrey)	310	1,023,434	836,067	187,367	3,929,383	4,634,867
Southwest TIF	315	437,746	862,611	(424,865)	152,773	152,775
Debt Service	320	9,260,318	10,640,924	(1,380,606)	(1,025,732)	167,996
Howard Ridge TIF	330	419,907	114,300	305,607	1,058,568	1,058,570
West Evanston TIF	335	434,400	336,640	97,760	1,032,880	1,032,881
Capital Improvement	415	8,336,699	7,498,599	838,100	6,279,874	7,020,276
Special Assessment	420	382,745	482,164	(99,419)	3,734,410	3,734,411
Parking	505	8,594,753	7,944,290	650,463	21,742,700	16,693,848
Water	510	12,495,793	12,130,193	365,600	8,407,709	7,316,381
Sewer	515	12,420,730	16,266,836	(3,846,106)	(1,254,486)	(1,163,243)
Fleet	600	4,651,014	4,278,140	372,874	1,292,037	572,419
Insurance	605	\$ 14,173,113	\$ 15,183,275	\$ (1,010,162)	\$ (5,138,365)	\$ 37,330

\*This is net of any interfund receivables/payables

Through January 31, 2011, the General Fund posted a net surplus of \$2,700,650. During this period, General Fund revenues were \$80,516,800 or 1.01% above the targeted 91.7% of budget. Property tax revenue was 88.6% of budget at \$14.6M. In February 2011, the City received another \$500,000 in property tax, resulting in a preliminary year-end total of \$15.1M. While the 2009 property tax levy was \$16.9M, a delay in property tax disbursements by Cook County will result in the remaining balance of this revenue being collected and reported in FY2011. License revenue was at 86.2% of budget at \$3,330,117 Through January 31, 2011. The City continued to receive license revenue in February 2011 and posted \$3,558,658 in license revenue for FY2010-11 or 92% of budget.

General Fund expenditures were \$77,816,150 or 1.8% below the targeted 91.7% of budget. As the City approached the end of FY10-11, staff carefully controlled spending to ensure that expenditures for the twelve-month period remained below budgeted levels. Several steps have been implemented to achieve this goal, including requiring City Manager's Office approval for all purchases over \$1,000, written justification for all training and travel, and curtailment of all non-essential spending.

Included above are the ending balances as of January 31, 2011 for both unreserved fund and cash balances. In prior months, the General Fund had a large difference of approximately \$9M between the fund and cash balance. This difference was largely attributable to a six month delay by the State in distributing the State Income Tax. In January 2011, the City of Evanston reduced the outstanding receivables to approximately \$5.8M. The City collected over \$2M in outstanding receivables for State Income Tax, Sales Tax, and Home Rule Sales Tax. Settlement of other outstanding receivables generated an additional \$1.2M. As of January 31, 2011, the General Fund ending fund balance was \$15.876M.

It should be noted the following revenues typically have a delay in collection greater than one month:

<u>Revenue Description</u>	<u>Average Delay Time</u>
Income tax (State distributed)	1 to 2 months
Sales tax (State distributed)	3 months
Use tax (State distributed)	3 months
Telecommunications tax (State distributed)	3 months

Finance staff projects that year-end revenue for the General Fund will be 99.49% of budget at approximately \$86,431,464. Year-end expenditures are projected at 99% of budget at approximately \$85,830,556. This results in a projected FY2010-11 General Fund surplus of \$600,000 and an ending fund balance of \$13,775,781. It should be noted that the \$1.9M sale of the Chiaravalle School property in April 2010 contributed significantly to the General Fund achieving a projected surplus for FY10-11.

## OTHER FUNDS

The Special Service Area (SSA) #4 Fund shows a deficit of \$5,837 and negative cash balance of \$74,204 through January 31, 2011. This is the result of a large property tax refund of approximately \$134,000 issued by Cook County in December 2010. An additional \$4,600 in revenue was received in February 2010. The projected deficit for FY10-11 is approximately \$1,200. It is estimated the SSA #4 Fund will have a positive fund balance of \$309,098 at year-end.

The Special Service Area (SSA) #5 Fund shows a deficit of \$46,395 through January 31, 2011. This deficit is the result of the timing of tax receipts and a \$7,000 audit adjustment. The deadline for the first installment of 2011 tax payments was extended from March 1<sup>st</sup> to April 1<sup>st</sup>. In February 2011 an additional \$9,641 of tax revenue was collected as opposed to the budgeted amount of \$37,272. In all likelihood, the SSA #5 Fund will end the year with a deficit of \$36,754 as opposed to the budgeted deficit of \$6,150 and a negative fund balance of approximately \$13,000. It is anticipated that tax revenue received in April 2011 will return the fund to a positive fund balance.

The Parking Fund currently shows a surplus of \$650,463 for fiscal year 2010-11. This surplus has been substantially reduced from the \$3.1M surplus listed in the November 2010 financial reports. The reduction in the Parking Fund surplus is the result of debt service payments made in the final quarter of the fiscal year. The Parking Fund is also scheduled for major capital improvements for the parking decks in 2011, which will continue to decrease the surplus. Currently, there is a negative fund balance of approximately \$1.25M in the Sewer Fund. This negative fund balance in the Sewer Fund is the result of debt service payments. To balance the Sewer Fund at year-end, a \$4M interfund loan from the Parking Fund was approved by the City Council on February 28, 2011. This interfund loan will also allow deference of the Sewer Fund bond issuance until spring 2011. The bond issuance for the Sewer Fund will be combined with the debt issued for the 2011 Capital Improvement Program. By combining the two issuances, the City will realize savings on the cost of issuing the debt.

The FY10-11 Water Fund budget includes \$3.5M in bond proceeds. However, the Water Fund debt issuance will be postponed until FY11. There is a current surplus of \$365,600 and a fund balance of approximately \$8.41M in the Water Fund. Revenues for the fund continue to be closer to budget than the Sewer Fund as a result of water sales to the Village of Skokie and the Northwest Water Commission.

The Sewer Fund shows operating revenues below operating expenses by approximately \$3.84M through January 31, 2011. There is a negative fund balance of about \$1.25M as of this date. The negative fund balance in the Sewer Fund is the result of debt service payments. As mentioned above, a \$4M interfund loan from the Parking Fund was approved by the City Council on February 28, 2011 and will allow deference of the bond issuance until spring 2011. The debt issuance for the Sewer

Fund will be combined with the debt issued for the 2011 Capital Improvement Program. The City will realize savings on the cost of the debt issuance by combining the two issuances.

Through January 31, 2011, revenues for the Insurance Fund are \$14,173,113, which is approximately 89.7% of the FY10-11 budget. Additionally, Insurance Fund expenses through January are \$15,183,275 which is 95.7% of budget. The corresponding result is a net deficit of \$1,010,162. Contributing to this deficit are higher than expected health insurance premiums and workers compensation expenses.

As of January 31, 2011, the Insurance Fund has a negative fund balance of \$5,138,365. A large portion of this negative fund balance is due to insurance reserves for potential claims payable. These claims/cases have not been settled, and therefore there is no guarantee the City will actually experience this negative fund balance as estimated. It is important to note that it is difficult to budget for many insurance related expenses due to the highly uncertain nature of insurance.

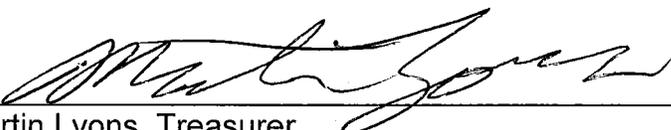
The 2011 budget includes increased transfers from all departments and funds to cover liability and benefit insurance costs to reduce this deficit. As an Internal Service Fund, the Insurance Fund reserves or deficits are for all intents and purposes reviewed as a part of the General Fund. As such, it is imperative that the City reduce these deficits to avoid any negative impact to General Fund operations.

If there are any questions on the attached report, please call me @ (847) 859-7816 or 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 January 31, 2011 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 January 31, 2011

Revenues	General Fund			Parking Fund			Water Fund			Sewer Fund		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Property Tax	\$ 16,549,600	\$14,670,736	88.6%	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Sales Tax	14,434,000	13,449,445	93.2%									
State Income Tax	5,717,000	5,405,131	94.5%									
Utility Tax	8,484,000	6,967,894	82.1%									
Real Estate Transfer Tax	1,600,000	1,717,492	107.3%									
Liquor Tax	2,050,000	1,906,200	93.0%									
Other Taxes	5,176,700	4,669,304	90.2%									
Licenses, Permits, Fees	8,319,900	8,123,346	97.6%									
Charges for Services	10,516,700	9,451,230	89.9%	6,607,000	5,485,638	83.0%	12,465,000	11,956,559	95.9%	14,284,000	12,390,197	86.7%
Intergovernmental Revenues	785,500	768,363	97.8%	3,385,900	3,103,738	91.7%						
Interfund Transfers	7,336,200	6,869,900	93.6%									
Other Non-Tax Revenue	5,904,300	6,517,756	110.4%	2,078,900	5,377	0.3%	4,990,781	540,234	10.8%	4,000	30,533	763.3%
<b>Total Revenues</b>	<b>\$ 86,873,900</b>	<b>\$80,516,800</b>	<b>92.7%</b>	<b>\$ 12,071,800</b>	<b>\$ 8,594,753</b>	<b>71.2%</b>	<b>\$ 17,455,781</b>	<b>\$ 12,496,793</b>	<b>71.6%</b>	<b>\$ 14,288,000</b>	<b>\$ 12,420,730</b>	<b>86.9%</b>
<b>Expenditures</b>												
Legislative	\$ 603,194	\$ 535,833	88.8%	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
City Administration	1,952,348	1,749,337	89.6%									
Legal	1,026,853	875,434	85.3%									
Administrative Services	8,770,765	8,094,076	92.3%									
Community Development	3,885,366	3,559,247	91.6%									
Police	21,776,503	20,566,164	94.4%									
Fire	12,329,910	11,674,575	94.7%									
Health	2,307,906	1,823,500	79.0%									
Public Works- Operating	12,899,123	10,429,861	80.9%	11,357,117	7,944,290	69.9%	12,331,480	9,289,999	75.3%	16,807,580	16,035,323	95.4%
Public Works- Capital Outlay							7,755,581	2,840,194	36.6%	700,000	231,513	33.1%
Library	4,217,872	3,783,128	89.7%									
Parks, Recreation & Comm. Services	16,808,920	14,724,995	87.6%									
<b>Total Expenditures</b>	<b>\$ 86,578,760</b>	<b>\$77,816,150</b>	<b>89.9%</b>	<b>\$ 11,357,117</b>	<b>\$ 7,944,290</b>	<b>69.9%</b>	<b>\$ 20,087,061</b>	<b>\$ 12,130,193</b>	<b>60.4%</b>	<b>\$ 17,507,580</b>	<b>\$ 16,266,836</b>	<b>92.9%</b>

**City of Evanston  
General Fund  
As of January 31, 2011**

	2009-2010 Budget <u>Adopted</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Budget <u>Adopted</u>	2010-2011 YTD <u>Actual</u>	2011 Budget <u>Adopted</u>
Tax - Property	\$ 15,087,883	\$ 16,450,938	\$ 16,549,600	\$ 14,670,736	\$ 16,516,200
Tax - State Use	1,142,000	870,430	1,095,000	921,193	677,877
Tax - Sales Tax (ROT)	9,176,000	8,546,173	8,914,000	8,152,678	7,300,000
Tax - Sales Tax Home Rule	5,776,000	5,463,561	5,520,000	5,296,767	4,552,968
Tax - Auto Rental	35,000	35,201	35,000	33,322	29,155
Tax - Athletic Contest	575,000	567,744	650,200	151,832	550,167
Tax - State Income	7,050,000	5,912,082	5,717,000	5,405,131	4,635,565
Tax - Foreign Fire	90,000	113,738	-	-	90,000
Tax - Electric Utility	2,798,900	2,650,134	2,802,000	2,492,621	2,196,333
Tax - Natural Gas Distribution	1,845,000	1,112,580	1,583,000	943,445	1,385,130
Tax - Natural Gas Use	858,700	778,813	869,000	606,860	709,044
Tax - Cigarette	485,000	354,340	485,000	347,651	295,284
Tax - Local Gasoline	401,000	510,739	450,000	500,488	550,378
Tax - Liquor	2,040,000	1,953,005	2,050,000	1,906,200	1,623,754
Tax - Parking	1,800,000	2,629,532	1,785,000	2,153,751	1,800,000
Tax - Personal Property Replacement	719,000	668,740	676,500	561,067	441,166
Tax - Real Estate Transfer	3,000,000	1,640,274	1,600,000	1,717,492	1,500,000
Tax - Telecommunications	3,655,400	3,314,895	3,230,000	2,924,968	2,691,667
License Fees - Vehicles	2,700,000	2,514,920	2,700,000	2,463,196	1,799,820
License Fees - Other	1,299,300	1,136,410	1,163,600	866,922	814,720
Other Fees	1,138,500	1,102,335	1,214,500	845,725	1,092,617
Permit Fees - Building	2,500,000	1,480,739	2,200,000	2,657,626	2,500,000
Permit Fees - Other	1,307,300	1,052,222	1,041,800	1,289,878	1,086,400
Fines and Forfeiture Revenue	4,256,500	4,150,610	4,403,500	3,821,714	3,806,864
Charges for Services Revenue	8,806,600	8,650,976	10,516,700	9,451,230	6,404,402
Other Revenue	973,217	1,464,080	1,400,800	2,685,174	1,089,183
Intergovernmental Revenue	945,600	1,129,803	785,500	768,363	802,239
Interfund Transfers In (Other Funds)	8,757,300	8,822,296	7,336,200	6,869,900	6,920,549
Interest Income	450,000	17,048	100,000	10,868	12,000
<b>Total Revenue</b>	<b><u>89,669,200</u></b>	<b><u>85,094,358</u></b>	<b><u>86,873,900</u></b>	<b><u>80,516,800</u></b>	<b><u>73,873,482</u></b>
Legislative	628,000	624,356	603,194	535,833	524,395
City Administration	4,964,500	4,401,775	1,952,348	1,749,337	1,768,239
Legal	698,800	685,083	1,026,853	875,434	805,711
Human Resources	-	-	-	-	-
Finance	-	-	-	-	-
Administrative Services (Note 1)	7,543,500	6,796,982	8,770,765	8,094,076	8,194,402
Community and Economic Development	3,461,800	3,332,819	3,885,366	3,559,247	2,863,780
Police	20,599,400	21,772,625	21,776,503	20,566,164	20,365,416
Fire	11,877,100	12,427,966	12,329,910	11,674,575	11,221,528
Health	4,084,500	3,940,325	2,307,906	1,823,500	2,243,254
Public Works	14,265,300	12,857,585	12,899,123	10,429,861	6,626,203
Library	5,012,100	4,814,076	4,217,872	3,783,128	3,724,051
Parks, Recreation & Community Services	16,534,200	15,374,250	16,808,920	14,724,995	15,536,503
<b>Total Expenditures</b>	<b><u>89,669,200</u></b>	<b><u>87,027,842</u></b>	<b><u>86,578,760</u></b>	<b><u>77,816,150</u></b>	<b><u>73,873,482</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ (1,933,484)</u></b>	<b><u>\$ 295,140</u></b>	<b><u>\$ 2,700,650</u></b>	<b><u>\$ -</u></b>
Beginning Unreserved/Undesignated Fund Balance		14,325,341		13,175,781	
Adjustment (Note 2)		783,924			
Ending Unreserved Fund Balance		<b><u>\$ 13,175,781</u></b>		<b><u>\$ 15,876,431</u></b>	

Note 1: Administrative Services is a new department in FY10/11 and includes Human Resources, Information Technology and Finance

Note 2: Adjustment reflects reconciliation between budgetary basis and GAAP basis

City of Evanston  
Neighborhood Stabilization Fund  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Budget <u>Adopted</u>	2010-2011 YTD <u>Actual</u>
Grant Proceeds	\$ -	\$ -	\$ 4,000,000	\$ 3,419,053
Investment Earnings	-	-	-	-
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>4,000,000</u>	<u>3,419,053</u>
Development Activities	-	-	4,000,000	3,338,358
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>4,000,000</u>	<u>3,338,358</u>
<b>Net Surplus (Deficit)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,695</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ 80,695</u>

City of Evanston  
Motor Fuel Fund  
As of January 31, 2011

	2009-2010 Adopted Budget	2009-2010 Audited Actual	2010-2011 Adopted Budget	2010-2011 YTD Actual
State Allotment	\$ 2,100,000	\$ 1,867,683	\$ 1,900,000	\$ 2,050,161
Investment Earnings	55,000	2,243	30,000	1,556
Miscellaneous Income	-	-	-	2,108
<b>Total Revenue</b>	<b><u>2,155,000</u></b>	<b><u>1,869,926</u></b>	<b><u>1,930,000</u></b>	<b><u>2,053,825</u></b>
2008 Asbury Avenue Brick Street Project	-	-	-	-
Asbury Ave Bridge Phase II	-	-	-	-
Asbury Bridge Construction	-	-	-	-
McCormick Blvd. Construction	-	-	-	-
Ridge Avenue CMAQ Interconnect Project	-	204,006	-	-
Sheridan Rd./ Isabella St. Project (JT with Wilmette)	130,000	111,123	130,000	-
Sheridan Road Phase I Engineering (Evanston JT)	-	-	-	-
Street Resurfacing (2006)	-	-	-	-
Street Resurfacing (2007)	-	-	-	-
Street Resurfacing (2008)	-	-	-	-
Street Resurfacing (2009)	1,250,000	1,060,383	-	-
Street Resurfacing (2010)	-	-	1,700,000	1,223,506
Traffic Signal Installation - Central/Ashland & Central/Asbury	-	-	-	-
Traffic Signal Installation - Church/Dodge	-	-	-	-
Transfer to General Fund - Staff Engineering	122,500	122,496	650,000	595,837
Transfer to General Fund - Street Maintenance	650,000	650,004	122,500	112,288
<b>Total Expenditures</b>	<b><u>2,152,500</u></b>	<b><u>2,148,012</u></b>	<b><u>2,602,500</u></b>	<b><u>1,931,631</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 2,500</u></b>	<b><u>\$ (278,086)</u></b>	<b><u>\$ (672,500)</u></b>	<b><u>\$ 122,194</u></b>
Beginning Unreserved Fund Balance		1,072,522		794,436
Ending Unreserved Fund Balance		<u>\$ 794,436</u>		<u>\$ 916,630</u>

City of Evanston  
E911 Fund  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 775,000	\$ 625,072	\$ 670,000	\$ 567,246
Wireless Surcharge Revenue	350,000	437,224	380,000	254,486
Interest	25,000	3,251	6,000	934
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>1,150,000</u></b>	<b><u>1,065,547</u></b>	<b><u>1,056,000</u></b>	<b><u>822,666</u></b>
Operating Expense	874,500	743,358	848,949	697,066
Interfund Transfers Out	126,000	126,000	143,455	131,516
Capital Replacement	<u>243,000</u>	<u>160,632</u>	<u>1,619,700</u>	<u>352,574</u>
<b>Total Expenditures</b>	<b><u>1,243,500</u></b>	<b><u>1,029,990</u></b>	<b><u>2,612,104</u></b>	<b><u>1,181,156</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (93,500)</u></b>	<b><u>\$ 35,557</u></b>	<b><u>\$ (1,556,104)</u></b>	<b><u>\$ (358,490)</u></b>
Beginning Unreserved Fund Balance		2,168,242		2,203,799
Ending Unreserved Fund Balance		<u>\$ 2,203,799</u>		<u>\$ 1,845,309</u>

City of Evanston  
Special Service Area #4 Fund  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Property Tax Revenue	\$ 328,489	\$ 512,274	\$ 378,000	\$ 372,344
Investment Income	<u>-</u>	<u>64</u>	<u>-</u>	<u>35</u>
<b>Total Revenues</b>	<b><u>328,489</u></b>	<b><u>512,338</u></b>	<b><u>378,000</u></b>	<b><u>372,379</u></b>
Professional Fees (Evmark)	<u>328,489</u>	<u>512,274</u>	<u>378,000</u>	<u>378,216</u>
<b>Total Expenditures</b>	<b><u>328,489</u></b>	<b><u>512,274</u></b>	<b><u>378,000</u></b>	<b><u>378,216</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 64</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (5,837)</u></b>
Beginning Unreserved Fund Balance		310,234		310,298
Ending Unreserved Fund Balance		<u>\$ 310,298</u>		<u>\$ 304,461</u>

City of Evanston  
CDBG Fund  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,872,000	\$ 1,856,460	\$ 1,955,566	\$ 1,918,022
Funds Reallocated from Prior Years	56,048	57,521	67,531	
Program Income	124,998	115,041	27,079	37,571
Miscellaneous	-	436,814	-	443
<b>Total Revenues</b>	<b><u>2,053,046</u></b>	<b><u>2,465,836</u></b>	<b><u>2,050,176</u></b>	<b><u>1,956,036</u></b>
CDBG Administration/Planning	330,000	728,631	344,870	187,121
Development Activities	867,046	881,205	843,063	710,699
Interfund Transfers - General Fund	856,000	856,000	856,000	791,616
<b>Total Expenditures</b>	<b><u>2,053,046</u></b>	<b><u>2,465,836</u></b>	<b><u>2,043,933</u></b>	<b><u>1,689,436</u></b>
<b>Transfer In</b>	<b><u>57,700</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 57,700</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 6,243</u></b>	<b><u>\$ 266,600</u></b>
Beginning Unreserved Fund Balance		422,799		422,799
Ending Unreserved Fund Balance		<u>\$ 422,799</u>		<u>\$ 689,399</u>

City of Evanston  
CDBG Loan Fund  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ 130,192
Program Income	-	12,767	3,000	
Interest Income	-	-	-	369
<b>Total Revenues</b>	<u>-</u>	<u>12,767</u>	<u>3,000</u>	<u>130,561</u>
Program Expenses	-	46,801	20,000	118,260
Transfer to CDBG	-	-	55,000	
Development Activities	-	-	-	
<b>Total Expenditures</b>	<u>-</u>	<u>46,801</u>	<u>75,000</u>	<u>118,260</u>
<b>Net Surplus (Deficit)</b>	<u>\$ -</u>	<u>\$ (34,034)</u>	<u>\$ (72,000)</u>	<u>\$ 12,301</u>
Beginning Unreserved Fund Balance		2,008,516		1,974,482
Ending Unreserved Fund Balance		<u>\$ 1,974,482</u>		<u>\$ 1,986,783</u>

City of Evanston  
Economic Development Fund  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Hotel Tax	\$ 1,500,000	\$ 1,236,341	\$ 1,500,000	\$ 1,252,387
Amusement Tax	300,000	298,412	300,000	236,854
Investment Income	<u>-</u>	<u>2,900</u>	<u>8,000</u>	<u>567</u>
<b>Total Revenues</b>	<b><u>1,800,000</u></b>	<b><u>1,537,653</u></b>	<b><u>1,808,000</u></b>	<b><u>1,489,808</u></b>
Economic Development Activities	802,700	401,481	1,351,627	662,935
Tax Rebate Agreement	500,000	415,666	-	
Transfers to General Fund	<u>690,000</u>	<u>690,000</u>	<u>407,455</u>	<u>373,505</u>
<b>Total Expenditures</b>	<b><u>1,992,700</u></b>	<b><u>1,507,147</u></b>	<b><u>1,759,082</u></b>	<b><u>1,036,440</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (192,700)</u></b>	<b><u>\$ 30,506</u></b>	<b><u>\$ 48,918</u></b>	<b><u>\$ 453,368</u></b>
Beginning Unreserved Fund Balance		1,977,110		2,007,615
Ending Unreserved Fund Balance		<u>\$ 2,007,615</u>		<u>\$ 2,460,983</u>

City of Evanston  
 Neighborhood Improvement Fund  
 As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Taxes	\$ -	\$ 20,000	\$ 40,000	\$ -
Transfers From Other Funds		\$ 146,678		
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u>-</u>	<u>166,678</u>	<u>40,000</u>	<u>-</u>
Program Expenses		41,757	50,000	5,397
Transfers to Other Funds	<u>-</u>	<u>141,000</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>-</u>	<u>182,757</u>	<u>50,000</u>	<u>5,397</u>
<b>Net Surplus (Deficit)</b>	<u>\$ -</u>	<u>\$ (16,079)</u>	<u>\$ (10,000)</u>	<u>\$ (5,397)</u>
Beginning Unreserved Fund Balance		91,391		75,312
Ending Unreserved Fund Balance		<u>\$ 75,312</u>		<u>\$ 69,915</u>

City of Evanston  
Home Fund  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 510,000	\$ 489,613	\$ 575,009	\$ 618,449
Miscellaneous	<u>9,000</u>	<u>10,268</u>	<u>9,000</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>519,000</u></b>	<b><u>499,881</u></b>	<b><u>584,009</u></b>	<b><u>618,449</u></b>
Home Administration/Planning	76,500	63,120	76,500	213,180
Transfers to General Fund	-	-	34,300	25,300
Development Activities	<u>442,500</u>	<u>1,762,348</u>	<u>465,700</u>	<u>317,427</u>
<b>Total Expenditures</b>	<b><u>519,000</u></b>	<b><u>1,825,468</u></b>	<b><u>576,500</u></b>	<b><u>555,907</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ (1,325,587)</u></b>	<b><u>\$ 7,509</u></b>	<b><u>\$ 62,542</u></b>
Beginning Unreserved Fund Balance		3,374,451		2,048,864
Ending Unreserved Fund Balance		<u>\$ 2,048,864</u>		<u>\$ 2,111,406</u>

City of Evanston  
Affordable Housing Fund  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Interest on Investments	\$ 15,000	\$ 1,201	\$ 21,000	\$ 526
Demolition Taxes	60,000	20,000	10,000	20,000
Developer Contributions	350,000	2,000	150,000	31,133
Rehab Repayments	1,500	-	-	
Miscellaneous	<u>5,000</u>	<u>162,762</u>	<u>-</u>	<u>25,162</u>
<b>Total Revenues</b>	<b><u>431,500</u></b>	<b><u>185,963</u></b>	<b><u>181,000</u></b>	<b><u>76,821</u></b>
Housing - Land	120,000	-	50,000	-
Housing - Buildings	150,000	-	-	-
Down Payment Assistance	-	11,744	200,000	157,341
Transfer to General Fund	24,000	24,000	24,000	22,000
Miscellaneous	<u>112,000</u>	<u>35,931</u>	<u>48,000</u>	<u>1,320</u>
<b>Total Expenditures</b>	<b><u>406,000</u></b>	<b><u>71,675</u></b>	<b><u>322,000</u></b>	<b><u>180,661</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 25,500</u></b>	<b><u>\$ 114,288</u></b>	<b><u>\$ (141,000)</u></b>	<b><u>\$ (103,840)</u></b>
Beginning Unreserved Fund Balance		2,111,806		2,226,094
Ending Unreserved Fund Balance		<u>\$ 2,226,094</u>		<u>\$ 2,122,254</u>

City of Evanston  
Washington National TIF Fund  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,689,000	\$ 5,091,594	\$ 4,704,000	\$ 4,505,630
Interest Income	<u>200,000</u>	<u>34,515</u>	<u>25,000</u>	<u>27,090</u>
<b>Total Revenue</b>	<b><u>4,889,000</u></b>	<b><u>5,126,109</u></b>	<b><u>4,729,000</u></b>	<b><u>4,532,720</u></b>
Series 1997 (refunded by 1999) Principal	285,000	301,000	304,002	305,000
Series 1997 (refunded by 1999) Interest	149,328	163,464	111,762	134,366
Other Operating Expense	50,000	-	-	32,010
Capital Improvements	-	(23,926)	153,500	
Contractual Services	-	43,491	79,000	79,048
Paying Agent Fees on G.O. Bonds	120,000	-	-	
Transfer to Parking Fund (Sherman)	2,600,050	3,125,294	3,385,900	3,103,738
Transfer to General Fund	<u>151,866</u>	<u>151,872</u>	<u>325,000</u>	<u>297,913</u>
<b>Total Expenditures</b>	<b><u>3,356,244</u></b>	<b><u>3,761,195</u></b>	<b><u>4,359,164</u></b>	<b><u>3,952,075</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 1,532,756</u></b>	<b><u>\$ 1,364,914</u></b>	<b><u>\$ 369,836</u></b>	<b><u>\$ 580,645</u></b>
Beginning Unreserved Fund Balance		4,579,477		5,944,391
Ending Unreserved Fund Balance		<u>\$ 5,944,391</u>		<u>\$ 6,525,036</u>

City of Evanston  
Special Service Area #5  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Net Property Taxes	\$ 440,976	\$ 430,965	\$ 431,812	\$ 394,540
Interest Income	<u>600</u>	<u>64</u>	<u>100</u>	<u>41</u>
<b>Total Revenue</b>	<b><u>441,576</u></b>	<b><u>431,029</u></b>	<b><u>431,912</u></b>	<b><u>394,581</u></b>
Series 1995 Bonds				
Principal	-	-	-	315,000
Interest	-	-	-	125,976
Series 2002C Bonds Principal	305,000	315,000	325,000	-
Series 2002C Bonds Interest	128,312	125,976	113,062	-
General Management Support	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>433,812</u></b>	<b><u>440,976</u></b>	<b><u>438,062</u></b>	<b><u>440,976</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 7,764</u></b>	<b><u>\$ (9,947)</u></b>	<b><u>\$ (6,150)</u></b>	<b><u>\$ (46,395)</u></b>
Beginning Unreserved Fund Balance		32,832		22,885
Ending Unreserved Fund Balance		<u>\$ 22,885</u>		<u>\$ (23,510)</u>

City of Evanston  
 SW II TIF (Howard Hartrey)  
 As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,322,000	\$ 1,331,858	\$ 1,252,000	\$ 1,021,961
Interest Income	<u>165,000</u>	<u>5,866</u>	<u>15,000</u>	<u>1,473</u>
<b>Total Revenue</b>	<b><u>1,487,000</u></b>	<b><u>1,337,724</u></b>	<b><u>1,267,000</u></b>	<b><u>1,023,434</u></b>
1994 & 1996 Bonds (refunded by 1999 bonds) Principal	505,000	527,913	533,249	535,000
1994 & 1996 Bonds (refunded by 1999 bonds) Interest	197,817	209,030	141,804	170,482
Operating Transfer to General Fund	<u>141,588</u>	<u>141,588</u>	<u>141,600</u>	<u>130,585</u>
<b>Total Expenditures</b>	<b><u>844,405</u></b>	<b><u>878,531</u></b>	<b><u>816,653</u></b>	<b><u>836,067</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 642,595</u></b>	<b><u>\$ 459,193</u></b>	<b><u>\$ 450,347</u></b>	<b><u>\$ 187,367</u></b>
Beginning Unreserved Fund Balance		3,282,823		3,742,016
Ending Unreserved Fund Balance		<u>\$ 3,742,016</u>		<u>\$ 3,929,383</u>

City of Evanston  
Southwest TIF  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Net Property Tax Increment	\$ 686,000	\$ 686,437	\$ 656,000	\$ 437,734
Interest Income	<u>10,000</u>	<u>80</u>	<u>500</u>	<u>12</u>
<b>Total Revenue</b>	<b><u>696,000</u></b>	<b><u>686,517</u></b>	<b><u>656,500</u></b>	<b><u>437,746</u></b>
Contribution to Other Agencies	-	-	840,000	840,000
Operating Transfer to General Fund	<u>24,122</u>	<u>24,120</u>	<u>24,100</u>	<u>22,611</u>
<b>Total Expenditures</b>	<b><u>24,122</u></b>	<b><u>24,120</u></b>	<b><u>864,100</u></b>	<b><u>862,611</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 671,878</u></b>	<b><u>\$ 662,397</u></b>	<b><u>\$ (207,600)</u></b>	<b><u>\$ (424,865)</u></b>
Beginning Unreserved Fund Balance		(84,759)		577,638
Ending Unreserved Fund Balance		<u>\$ 577,638</u>		<u>\$ 152,773</u>

City of Evanston  
Debt Service Fund  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Net Property Tax- Current	\$ 10,138,162	\$ 10,109,154	\$ 10,376,436	\$ 8,968,612
Net Property Tax- Prior Year	-	-	-	-
Capitalized Interest	300,000	-	68,188	-
Bond Proceeds/Premium/ Discounts	-	-	-	-
Misc Revenue	-	-	-	-
Interest Income	200,000	2,566	10,000	514
Transfer from Special Assessment Fund	311,606	311,604	317,659	291,192
<b>Total Revenue</b>	<b>10,949,768</b>	<b>10,423,324</b>	<b>10,772,283</b>	<b>9,260,318</b>
Series 1997-Principal	-	-	-	-
Series 1997-Interest	-	-	-	-
Series 1998- Principal	-	-	-	-
Series 1998- Interest	-	-	-	-
Series 1999- Principal	-	-	-	550,000
Series 1999- Interest	-	-	-	31,376
Series 2000 - Principal	-	-	-	195,000
Series 2000 - Interest	-	-	-	144,013
Series 2000 D- Principal	-	-	-	-
Series 2000 D- Interest	-	-	-	-
Series 2002 C- Principal	695,000	1,000,000	675,000	685,000
Series 2002 C- Interest	206,488	334,800	171,737	221,812
Series 2003 - Principal	580,000	575,450	-	365,000
Series 2003 - Interest	4,550	-	-	104,560
Series 2003 B- Principal	330,000	330,000	365,000	-
Series 2003 B- Interest	-	114,873	104,560	-
Series 2004- Principal	-	150,000	710,000	785,000
Series 2004- Interest	594,725	594,726	559,400	589,850
Series 2004 B- Principal	1,415,000	1,120,000	1,150,000	1,465,000
Series 2004 B- Interest	357,788	214,881	185,824	248,812
Series 2005- Principal	585,000	570,000	510,000	525,000
Series 2005- Interest	781,875	761,450	741,500	761,400
Series 2006- Principal	120,000	120,000	75,000	125,000
Series 2006- Interest	476,898	476,898	457,583	472,158
Series 2006 B Bonds- Interest	604,126	604,126	604,126	604,126
Series 2007 - Principal	1,250,000	1,115,000	1,075,000	1,105,000
Series 2007 - Interest	790,374	685,577	654,625	692,543
Series 2008A - Principal	195,000	195,000	195,000	349,740
Series 2008A - Interest	149,863	149,863	144,012	429,376
Series 2008C - Principal	341,700	324,700	332,340	-
Series 2008C - Interest	439,626	417,755	408,014	-
Series 2008D - Principal	405,614	521,339	550,000	-
Series 2008D - Interest	72,727	-	31,378	-
Series 2009- Estimated Interest/Principal	300,000	-	-	-
Series 2010- Estimated Interest/Principal	-	-	800,000	107,962
Series 2004- Principal SAF	-	-	75,000	-
Series 2004- Interest SAF	-	-	30,450	-
Series 2005- Principal SAF	-	15,000	15,000	-
Series 2005- Interest SAF	-	20,425	19,900	-
Series 2006- Principal SAF	-	-	50,000	-
Series 2006- Interest SAF	-	-	14,575	-
Series 2007 - Principal SAF	-	30,000	30,000	-
Series 2007 - Interest SAF	-	39,119	37,919	-
Series 2008C - Principal SAF	-	17,000	17,400	-
Series 2008C - Interest SAF	-	21,872	21,362	-
General Management and Support	5,000	-	-	49
Transfer out -General Fund	500,000	500,004	-	-
Escrow Funding	-	-	-	-
Bond Issuance Costs	-	-	200,000	71,197
Fiscal Agent Fees	200,000	5,150	8,000	11,950
<b>Total Expenditures</b>	<b>11,401,352</b>	<b>11,025,008</b>	<b>11,019,705</b>	<b>10,640,924</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (451,584)</b>	<b>\$ (601,684)</b>	<b>\$ (247,422)</b>	<b>\$ (1,380,606)</b>
Beginning Unreserved Fund Balance		956,558		354,874
Ending Unreserved Fund Balance		<u>\$ 354,874</u>		<u>\$ (1,025,732)</u>

City of Evanston  
Howard Ridge TIF  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Net Property Taxes	\$ 725,000	\$ 729,383	\$ 689,000	\$ 419,679
Interest Income	<u>10,000</u>	<u>424</u>	<u>500</u>	<u>228</u>
<b>Total Revenue</b>	<b><u>735,000</u></b>	<b><u>729,807</u></b>	<b><u>689,500</u></b>	<b><u>419,907</u></b>
General Management Support	16,000	-	-	3,937
Transfers to General Fund	<u>120,395</u>	<u>120,396</u>	<u>120,400</u>	<u>110,363</u>
<b>Total Expenditures</b>	<b><u>136,395</u></b>	<b><u>120,396</u></b>	<b><u>120,400</u></b>	<b><u>114,300</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 598,605</u></b>	<b><u>\$ 609,411</u></b>	<b><u>\$ 569,100</u></b>	<b><u>\$ 305,607</u></b>
Beginning Unreserved Fund Balance		143,550		752,961
Ending Unreserved Fund Balance		<u>\$ 752,961</u>		<u>\$ 1,058,568</u>

City of Evanston  
West Evanston TIF  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Net Property Taxes	\$ 438,482	\$ 581,350	\$ 315,000	\$ 433,361
Interest Income	<u>5,000</u>	<u>979</u>	<u>500</u>	<u>1,039</u>
<b>Total Revenue</b>	<b><u>443,482</u></b>	<b><u>582,329</u></b>	<b><u>315,500</u></b>	<b><u>434,400</u></b>
General Management Support	75,000	30,000	-	-
Capital Projects	-	-	490,000	281,749
Transfers to General Fund	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>54,891</u>
<b>Total Expenditures</b>	<b><u>75,000</u></b>	<b><u>30,000</u></b>	<b><u>515,000</u></b>	<b><u>336,640</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 368,482</u></b>	<b><u>\$ 552,329</u></b>	<b><u>\$ (199,500)</u></b>	<b><u>\$ 97,760</u></b>
Beginning Unreserved Fund Balance		382,791		935,120
Ending Unreserved Fund Balance		<u>\$ 935,120</u>		<u>\$ 1,032,880</u>

City of Evanston  
 Capital Improvement Fund  
 As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Bond Proceeds	\$ 7,821,016	\$ -	\$ 7,852,243	\$ 6,572,922
Installment Loan Proceeds	-	-	400,000	
Grants	1,778,000	260,635	5,129,385	1,716,692
Private Contributions	450,000	-	450,000	
Miscellaneous	-	350,639	-	
Interest Income	<u>500,000</u>	<u>47,597</u>	<u>50,000</u>	<u>47,085</u>
<b>Total Revenue</b>	<b><u>10,549,016</u></b>	<b><u>658,871</u></b>	<b><u>13,881,628</u></b>	<b><u>8,336,699</u></b>
Capital Outlay (includes prior year rollovers)	19,875,054	8,160,902	16,331,628	6,865,478
Interfund Transfers Out	<u>300,000</u>	<u>246,678</u>	<u>300,000</u>	<u>633,121</u>
<b>Total Expenditures</b>	<b><u>20,175,054</u></b>	<b><u>8,407,580</u></b>	<b><u>16,631,628</u></b>	<b><u>7,498,599</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (9,626,038)</u></b>	<b><u>\$ (7,748,709)</u></b>	<b><u>\$ (2,750,000)</u></b>	<b><u>\$ 838,100</u></b>
Beginning Unreserved Fund Balance		13,190,483		5,441,774
Ending Unreserved Fund Balance		<u>\$ 5,441,774</u>		<u>\$ 6,279,874</u>

City of Evanston  
Special Assessment Fund  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Special Assessments Collected	\$ 700,000	\$ 261,397	\$ 550,000	\$ 377,610
Bond Proceeds	-	-	-	-
Investment Income	<u>150,000</u>	<u>11,532</u>	<u>25,000</u>	<u>5,135</u>
<b>Total Revenue</b>	<b><u>850,000</u></b>	<b><u>272,929</u></b>	<b><u>575,000</u></b>	<b><u>382,745</u></b>
Transfer to Debt Service Fund	311,606	311,604	317,659	291,195
Alley Paving Costs	1,700,000	-	480,000	190,195
General Management Support	30,000	110	-	774
Other Costs	<u>-</u>	<u>616,174</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>2,041,606</u></b>	<b><u>927,888</u></b>	<b><u>797,659</u></b>	<b><u>482,164</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,191,606)</u></b>	<b><u>\$ (654,959)</u></b>	<b><u>\$ (222,659)</u></b>	<b><u>\$ (99,419)</u></b>
Beginning Unreserved Fund Balance		4,488,788		3,833,829
Ending Unreserved Fund Balance		<u>\$ 3,833,829</u>		<u>\$ 3,734,410</u>



City of Evanston  
Water Fund  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Evanston	\$ 5,675,000	\$ 5,102,756	\$ 5,675,000	\$ 4,824,844
Skokie	2,803,000	2,594,765	2,690,000	2,709,914
Northwest Commission	3,727,000	4,506,067	4,100,000	4,420,801
Investment Earnings	100,000	48,126	12,000	2,627
Debt Proceeds	5,806,000	-	3,500,000	
Debt Proceeds (zero interest)	-	-	531,335	
Property Sales and Rentals	169,700	173,171	184,200	182,091
Grants	-	7,535	510,246	52,865
Phosphate Sales	33,500	19,993	60,000	41,695
Fees and Merchandise Sales	70,000	158,370	50,000	53,135
Fees and Outside Work	80,000	74,480	80,000	195,926
Misc Revenue	63,000	57,340	63,000	11,895
<b>Total Revenue</b>	<b><u>18,527,200</u></b>	<b><u>12,742,603</u></b>	<b><u>17,455,781</u></b>	<b><u>12,495,793</u></b>
General Support	755,700	785,180	788,521	586,659
Pumping	2,494,100	2,284,009	2,655,827	1,823,691
Filtration	2,387,800	2,214,043	2,492,978	1,982,986
Distribution	1,513,800	1,197,073	1,384,891	1,091,911
Meter Maintenance	349,600	337,999	356,611	282,411
Other Operating Expenses	1,036,600	938,456	239,800	79,990
Debt Service	966,600	616,555	657,560	
Capital Outlay	6,245,000	13,815	155,000	41,476
Capital Improvements		1,756,043	7,600,581	2,798,718
Interfund Transfers Out - Insurance Fund	-	-	468,492	429,451
Interfund Transfers Out - General Fund	<u>2,778,600</u>	<u>2,693,604</u>	<u>3,286,800</u>	<u>3,012,900</u>
<b>Total Expense</b>	<b><u>18,527,800</u></b>	<b><u>12,836,777</u></b>	<b><u>20,087,061</u></b>	<b><u>12,130,193</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (600)</u></b>	<b><u>\$ (94,174)</u></b>	<b><u>\$ (2,631,280)</u></b>	<b><u>\$ 365,600</u></b>
Beginning Unreserved Fund Balance		8,136,283		8,042,109
Ending Unreserved Fund Balance		<u>\$ 8,042,109</u>		<u>\$ 8,407,709</u>

City of Evanston  
Sewer Fund  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
Operations	\$ 14,238,968	\$ 13,242,839	\$ 14,184,000	\$ 12,390,197
Debt Proceeds	452,400	-	-	
Investment Earnings	150,000	12,691	4,000	1,505
Miscellaneous	25,000	682,962	100,000	29,028
<b>Total Revenue</b>	<b><u>14,866,368</u></b>	<b><u>13,938,492</u></b>	<b><u>14,288,000</u></b>	<b><u>12,420,730</u></b>
Sewer Operations	1,889,600	1,613,823	1,972,921	1,501,579
Other Operating Expenses	315,600	463,837	53,100	21,004
Interfund Transfers Out (Excludes Fleet)	-	-	536,203	491,535
Capital Outlay	33,000	-	30,000	
Capital Improvement Account	1,575,200	913,313	700,000	231,513
Depreciation	-	-	-	
Debt Service	14,054,700	14,091,463	14,215,356	14,021,205
<b>Total Expenses</b>	<b><u>17,868,100</u></b>	<b><u>17,082,436</u></b>	<b><u>17,507,580</u></b>	<b><u>16,266,836</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,001,732)</u></b>	<b><u>\$ (3,143,944)</u></b>	<b><u>\$ (3,219,580)</u></b>	<b><u>\$ (3,846,106)</u></b>
Beginning Unreserved Fund Balance		5,735,564		2,591,620
Ending Unreserved Fund Balance		<u>\$ 2,591,620</u>		<u>\$ (1,254,486)</u>

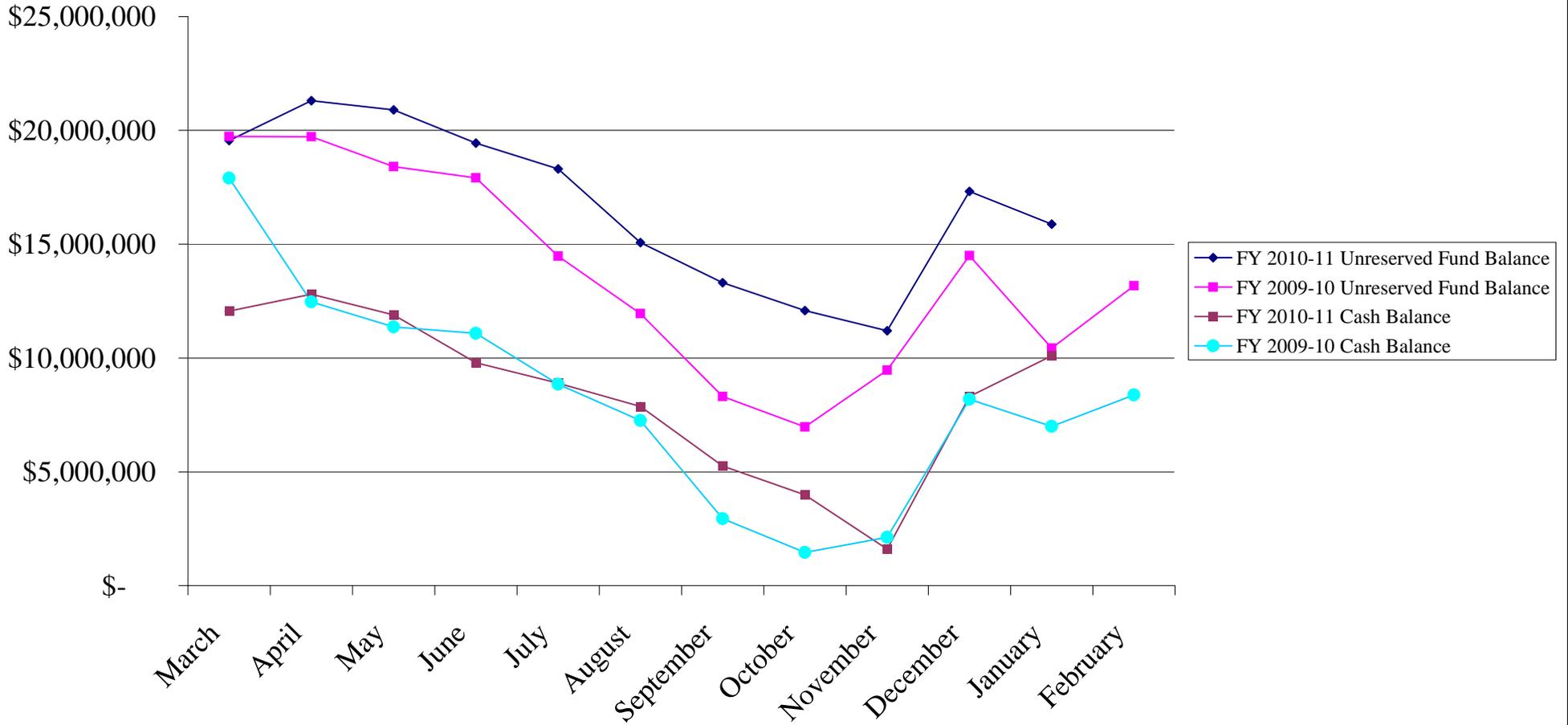
City of Evanston  
Fleet Fund  
As of January 31, 2011

	2009-2010 Adopted <u>Budget</u>	2009-2010 Audited <u>Actual</u>	2010-2011 Adopted <u>Budget</u>	2010-2011 YTD <u>Actual</u>
General Fund	\$ 4,291,000	\$ 3,009,527	\$ 4,047,800	\$ 3,710,415
Parking Fund	111,800	78,412	29,700	27,225
Water Fund	331,200	232,290	195,100	178,842
Sewer Fund	258,600	181,371	305,500	280,042
Sale of Surplus Property	150,000	124,317	252,260	91,591
Damage to City Property	35,000	8,820	29,770	
Miscellaneous Revenue	-	-	-	362,038
Interest Income	<u>25,000</u>	<u>1,068</u>	<u>5,000</u>	<u>861</u>
<b>Total Revenues</b>	<b><u>5,202,600</u></b>	<b><u>3,635,805</u></b>	<b><u>4,865,130</u></b>	<b><u>4,651,014</u></b>
General Support	382,900	337,585	287,135	219,486
Major Maintenance	3,536,100	2,926,315	2,914,725	2,419,462
Capital Outlay	<u>2,000,000</u>	<u>35,783</u>	<u>1,700,000</u>	<u>1,639,192</u>
<b>Total Expenditures</b>	<b><u>5,919,000</u></b>	<b><u>3,299,683</u></b>	<b><u>4,901,860</u></b>	<b><u>4,278,140</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (716,400)</u></b>	<b><u>\$ 336,122</u></b>	<b><u>\$ (36,730)</u></b>	<b><u>\$ 372,874</u></b>
Beginning Unreserved Fund Balance		583,041		919,163
Ending Unreserved Fund Balance		<u>\$ 919,163</u>		<u>\$ 1,292,037</u>

City of Evanston  
Insurance Fund  
As of January 31, 2011

	2009-2010 Adopted Budget	2009-2010 Audited Actual	2010-2011 Adopted Budget	2010-2011 YTD Actual
Charges for Services - General Fund	\$ 1,825,000	\$ 1,824,996	\$ 10,102,500	\$ 9,535,032
Charges for Services - Parking Fund	-	-	499,176	457,592
Charges for Services - Water Fund	85,000	84,996	966,092	885,551
Charges for Services - Sewer Fund	-	-	432,203	396,196
Charges for Services - E911 Fund	-	-	75,355	69,040
Charges for Services - CDBG Fund	-	-	40,555	37,219
Charges for Services - Economic Dev. Fund	-	-	44,055	40,392
Charges for Services - Fleet Fund	-	-	138,500	126,931
Retiree Health Insurance Contributions	-	-	2,036,000	1,550,766
Employee Health Insurance Contributions	-	-	1,304,450	1,006,815
Miscellaneous	-	44,605	100,000	66,591
Investment Income	250,000	5,513	50,000	988
<b>Total Revenues</b>	<b><u>2,160,000</u></b>	<b><u>1,960,110</u></b>	<b><u>15,788,886</u></b>	<b><u>14,173,113</u></b>
Claims Payable (CAFR report adjustment)	-	-	-	-
General Administration	378,800	228,752	277,587	361,101
Liability Insurance Premiums	718,700	-	470,000	510,658
Liability Legal Fees	-	548,277	425,000	411,406
Liability Settlement Payments	920,000	-	400,000	249,620
Health Insurance Premiums	-	566,744	12,147,850	11,329,008
Health Insurance Opt Outs	-	-	78,000	65,000
Workers Comp Insurance Premiums	-	293,018	90,000	103,220
Workers Comp Legal Fees	-	53,500	170,000	84,339
Workers Comp Medical Payments	-	1,206,100	500,000	791,966
Workers Comp Settlement Payments	700,000	1,440,852	1,000,000	1,092,616
Workers Comp TPA Pymts (Non specific)	-	143,725	-	-
Workers Comp TTD Pymts (Non sworn)	-	-	300,000	184,341
<b>Total Expenditures</b>	<b><u>2,717,500</u></b>	<b><u>4,480,968</u></b>	<b><u>15,858,437</u></b>	<b><u>15,183,275</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (557,500)</u></b>	<b><u>\$ (2,520,858)</u></b>	<b><u>\$ (69,551)</u></b>	<b><u>\$ (1,010,162)</u></b>
Beginning Unreserved Fund Balance		(1,607,345)		(4,128,203)
Ending Unreserved Fund Balance		<u>\$ (4,128,203)</u>		<u>\$ (5,138,365)</u>

### City of Evanston General Fund Comparison of Fund and Cash Balances Fiscal Year 2010-11 vs Fiscal Year 2009-10



	March	April	May	June	July	August	September	October	November	December	January	February
FY 2010-11 Unreserved Fund Balance	\$ 19,555,771	\$ 21,304,315	\$ 20,904,068	\$ 19,441,793	\$ 18,306,613	\$ 15,075,781	\$ 13,303,394	\$ 12,088,788	\$ 11,194,720	\$ 17,316,964	\$ 15,876,431	
FY 2009-10 Unreserved Fund Balance	\$ 19,735,163	\$ 19,717,258	\$ 18,403,111	\$ 17,914,104	\$ 14,471,101	\$ 11,953,462	\$ 8,306,112	\$ 6,972,273	\$ 9,473,117	\$ 14,502,576	\$ 10,430,033	\$ 13,175,781
FY 2010-11 Cash Balance	\$ 12,065,689	\$ 12,800,603	\$ 11,889,234	\$ 9,790,128	\$ 8,893,548	\$ 7,871,900	\$ 5,258,286	\$ 3,989,279	\$ 1,607,185	\$ 8,310,736	\$ 10,098,061	
FY 2009-10 Cash Balance	\$ 17,899,354	\$ 12,465,663	\$ 11,363,398	\$ 11,089,411	\$ 8,844,562	\$ 7,253,568	\$ 2,937,994	\$ 1,456,240	\$ 2,119,393	\$ 8,191,510	\$ 6,993,952	\$ 8,380,010