



Memorandum

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

Cc: Hitesh Desai, Accounting Manager

From: Louis Gergits, Interim Finance Division Manager

Subject: September 2011 Monthly Financial Report

Date: October 26, 2011

Please find attached the unaudited financial statements as of September 30, 2011, which represents 70% of the 2011 fiscal year. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	9/30/2011	9/30/2011
		9/30/2011	9/30/2011	9/30/2011	Unreserved	Cash
		Revenue	Expenses	Net	Fund Bal	Balance*
General	100	\$ 46,881,082	\$ 48,413,632	\$ (1,532,550)	\$ 13,049,413	\$ 3,819,631
HPRP	190	118,898	127,529	(8,631)	(8,631)	(8,631)
Neighborhood Stabilization	195	2,801,488	2,804,950	(3,462)	(3,462)	(3,462)
Motor Fuel	200	1,406,957	1,356,365	50,592	732,682	895,078
Emergency 911	205	583,028	642,778	(59,750)	1,335,082	1,215,081
SSA#4	210	202,401	291,000	(88,599)	23,726	(167,930)
CDBG	215	873,527	965,895	(92,368)	330,431	64,692
CDBG Loan	220	143,118	141,016	2,102	2,006,824	58,675
Economic Development	225	807,426	942,161	(134,735)	2,288,466	2,277,665
Neighborhood Improvement	235	-	-	-	89,915	89,915
Home	240	45,846	25,536	20,310	2,656,841	39,566
Affordable Housing	250	5,010	34,909	(29,899)	2,269,254	555,116
Washington National TIF	300	2,673,099	2,763,878	(90,779)	9,071,897	6,648,090
SSA#5	305	244,111	53,853	190,258	428,680	211,688
SW II TIF (Howard Hartrey)	310	572,015	170,849	401,166	5,612,931	5,041,434
Southwest TIF	315	246,753	16,870	229,883	627,380	380,650
Debt Service	320	8,239,037	5,106,087	3,132,950	2,807,484	3,600,292
Howard Ridge TIF	330	222,131	100,490	121,641	873,591	683,866
West Evanston TIF	335	253,889	40,480	213,409	1,467,852	1,253,919
Capital Improvement	415	5,294,976	4,472,520	822,456	6,727,800	6,976,546
Special Assessment	420	135,115	406,739	(271,624)	3,488,331	3,488,330
Parking	505	5,972,094	3,453,026	2,519,068	24,565,365	15,115,746
Water	510	9,230,542	9,120,760	109,782	6,243,669	10,305,168
Sewer	515	16,999,258	9,011,995	7,987,263	7,098,200	10,513,352
Solid Waste	520	1,965,325	2,887,389	(922,064)	(922,064)	(864,356)
Fleet	600	2,967,561	2,376,808	590,753	2,984,711	1,528,389
Insurance	605	10,221,384	10,111,411	109,973	(4,827,524)	630,007
Total**		\$ 119,106,071	\$ 105,838,926	\$ 13,267,145	\$ 91,018,844	\$ 74,348,517

*This is net of any interfund receivables/payables

**This Summary does not include Police and Fire Pension Funds

Included above are the ending balances as of September 30, 2011 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, future cash receipts, disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses.

For the General Fund, the large difference of approximately \$9.2M between the fund and cash balance is partially attributable to a four month delay in income tax disbursements from the State. The outstanding disbursements of state income tax total approximately \$1.8M. In addition, there are the typical delays in receipt of other accrued taxes (part of fund balance but not cash) totaling approximately \$5M. The following is a summary of the major categories of outstanding receivables owed:

State Income Tax:	\$ 1,825,000
Sales Tax:	\$ 2,142,000
Home Rule Sales Tax:	\$ 1,383,000
Use Tax:	\$ 243,000
Telecommunication Tax:	\$ 795,000
Utility Tax:	\$ 366,000
Total Receivables:	\$ 6,754,000

The remaining amount of approximately \$2.4M between fund and cash balance in the General Fund is the net difference of additional receivables and outstanding payables that are adjusted on an annual basis through the annual audit process. The following revenues have a typical 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

Please note, through September 30, 2011, there are a negative fund balance, cash balance and deficit of \$8,631 in the Homelessness Prevention and Rapid Re-Housing Program (HPRP). This shortfall is due to an outstanding receivable due from the Federal Government. The City collected this receivable, totaling \$8,631.07 on October 6, 2011. As a result, the HPRP Fund will not show this deficit in future reports.

Through September 30, 2011, there are a negative fund balance, cash balance and deficit of \$3,462 in the Neighborhood Stabilization (NSP2) Fund. This negative cash balance is the result of a timing issue related to the collection of an outstanding receivable due from the Federal Government. The City collected this receivable, totaling \$20,665.31 on October 11, 2011. As a result, the NSP2 Fund will not show this deficit in future reports.

Through September 30, 2011, the SSA #4 Fund is showing a deficit of \$88,599 and a negative fund balance of \$167,930. This shortfall is due to a timing issue related to the collection of property tax payments. Staff anticipates the deficit and negative fund balance will be eliminated when the City receives the second property tax installment on November 1, 2011.

For the Solid Waste Fund, revenues through September 30, 2011 were \$1,965,325 and expenditures were \$2,887,389 resulting in a deficit and negative fund balance of \$922,064 and a negative cash balance of \$864,356. Staff anticipates the Solid Waste Fund will have a deficit in FY 2011.

As of September 30, 2011, the Insurance Fund had a negative fund balance of \$4,827,524. This negative fund balance is primarily 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.

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 September 30, 2011 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 September 30, 2011
 (Target is 70% of FY 2011 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	\$ 16,516,200	\$ 8,953,629	54.2%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	11,852,968	8,490,308	71.6%													
State Income Tax	4,635,565	3,500,554	75.5%													
Utility Tax	6,982,341	4,575,424	65.5%													
Real Estate Transfer Tax	1,500,000	1,480,446	98.7%													
Liquor Tax	1,623,754	1,279,404	78.8%													
Other Taxes	4,433,860	2,964,633	66.9%													
Licenses, Permits, Fees	7,293,557	3,007,642	41.2%													
Charges for Services	6,048,402	4,732,155	78.2%	4,545,138	3,573,625	78.6%	10,504,299	8,083,190	77.0%	10,931,000	8,128,255	74.4%	2,949,489	1,965,325	66.6%	
Intergovernmental Revenues	802,239	564,205	70.3%	2,820,455	2,393,745	84.9%										
Interfund Transfers	6,790,549	4,594,124	67.7%													
Other Non-Tax Revenue	5,394,047	2,738,558	50.8%	2,936,000	4,724	0.2%	4,125,004	1,147,352	27.8%	4,092,918	73,898	1.8%				
Total Revenues	\$ 73,873,482	\$ 46,881,082	63.5%	\$ 10,301,593	\$ 5,972,094	58.0%	\$ 14,629,303	\$ 9,230,542	63.1%	\$ 15,023,918	\$ 8,202,153	54.6%	\$ 2,949,489	\$ 1,965,325	66.6%	
Expenditures																
Legislative	\$ 523,131	\$ 351,653	67.2%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,675,952	435,677	26.0%													
Law Department	828,120	542,574	65.5%													
Administrative Services Department	8,206,488	4,336,091	52.8%													
Community and Econ. Development	2,824,205	1,725,577	61.1%													
Police Department	20,263,642	14,195,600	70.1%													
Fire & Life Safety Services	11,192,783	7,597,790	67.9%													
Health Department	2,135,313	1,361,938	63.8%													
Public Works- Operating	6,862,268	4,222,795	61.5%	10,158,426	3,453,026	34.0%	10,102,142	6,099,278	60.4%	16,368,740	8,776,575	53.6%	3,967,285	2,887,389	72.8%	
Public Works- Capital Outlay				3,242,598	-	0.0%	7,785,500	3,021,482	38.8%	687,475	235,420	34.2%				
Public Library	3,708,359	2,425,605	65.4%													
Parks, Recreation & Comm. Service:	15,653,221	11,218,332	71.7%													
Total Expenditures	\$ 73,873,482	\$ 48,413,632	65.5%	\$ 13,401,024	\$ 3,453,026	25.8%	\$ 17,887,642	\$ 9,120,760	51.0%	\$ 17,056,215	\$ 9,011,995	52.8%	\$ 3,967,285	\$ 2,887,389	72.8%	

**City of Evanston
General Fund
As of September 30, 2011**

	FY 2010-2011	FY 2010-2011	FY 2011	FY 2011
	Budget	Audited	Budget	YTD
	<u>Adopted</u>	<u>Actual</u>	<u>Adopted</u>	<u>Actual</u>
Tax - Property	\$ 16,549,600	\$ 16,159,344	\$ 16,516,200	\$ 8,953,629
Tax - State Use	1,095,000	1,060,610	677,877	613,232
Tax - Sales Tax (ROT)	8,914,000	8,791,573	7,300,000	5,166,467
Tax - Sales Tax Home Rule	5,520,000	5,724,904	4,552,968	3,323,841
Tax - Auto Rental	35,000	36,445	29,155	21,134
Tax - Athletic Contest	650,200	646,337	550,000	154,227
Tax - State Income	5,717,000	5,808,360	4,635,565	3,500,554
Tax - Fire Insurance	-	-	90,000	-
Tax - Electric Utility	2,802,000	2,783,149	2,196,333	1,631,857
Tax - Natural Gas Distribution	1,583,000	1,188,498	1,385,130	695,437
Tax - Natural Gas Use	869,000	740,854	709,044	397,071
Tax - Cigarette	485,000	440,103	295,284	214,827
Tax - Local Gasoline	450,000	558,024	550,378	313,005
Tax - Liquor	2,050,000	2,070,063	1,623,754	1,279,404
Tax - Parking	1,785,000	2,330,876	1,800,000	1,275,314
Tax - Personal Property Replacement	676,500	740,819	441,166	372,894
Tax - Real Estate Transfer	1,600,000	1,790,182	1,500,000	1,480,446
Tax - Telecommunications	3,230,000	3,160,106	2,691,834	1,851,059
License Fees - Vehicles	2,700,000	2,598,341	1,799,820	232,302
License Fees - Other	1,163,600	959,800	814,720	575,956
Other Fees	1,214,500	1,208,836	1,092,617	631,577
Permit Fees - Building	2,200,000	2,702,810	2,500,000	779,696
Permit Fees - Other	1,041,800	1,197,488	1,086,400	788,111
Fines and Forfeiture Revenue	4,403,500	4,002,700	3,806,864	2,272,966
Charges for Services Revenue	10,516,700	9,702,647	6,048,402	4,732,155
Other Revenue	1,400,800	3,349,977	1,575,183	464,023
Intergovernmental Revenue	785,500	1,152,632	802,239	564,205
Interfund Transfers In (Other Funds)	7,336,200	7,608,746	6,790,549	4,594,124
Interest Income	100,000	11,454	12,000	1,569
Total Revenue	<u>86,873,900</u>	<u>88,525,678</u>	<u>73,873,482</u>	<u>46,881,082</u>
Legislative	603,194	589,865	523,131	351,653
City Administration	1,952,348	1,921,782	1,675,952	435,677
Law Department	1,026,853	960,007	828,120	542,574
Administrative Services Department	8,770,765	9,266,548	8,206,488	4,336,091
Community and Economic Development	3,885,366	3,904,597	2,824,205	1,725,577
Police Department	21,776,503	22,439,417	20,263,642	14,195,600
Fire & Life Safety Services Department	12,329,910	12,819,555	11,192,783	7,597,790
Health Department	2,307,906	2,079,737	2,135,313	1,361,938
Public Works Department	12,899,123	12,618,306	6,862,268	4,222,795
Library	4,217,872	4,214,554	3,708,359	2,425,605
Parks, Recreation & Community Services	16,808,920	16,157,573	15,653,221	11,218,332
Total Expenditures	<u>86,578,760</u>	<u>86,971,941</u>	<u>73,873,482</u>	<u>48,413,632</u>
Net Surplus (Deficit)	<u>\$ 295,140</u>	<u>\$ 1,553,737</u>	<u>\$ -</u>	<u>\$ (1,532,550)</u>
Beginning Unreserved/Undesignated Fund Balance		13,175,781		14,581,963
Adjustment (Note 1)		(147,555)		
Ending Unreserved/Undesignated Fund Balance		<u>\$ 14,581,963</u>		<u>\$ 13,049,413</u>

Note 1: Adjustment reflects reconciliation between budgetary basis and GAAP basis.

City of Evanston
Homelessness Prevention & Rapid Re-Housing Program
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Budget <u>Adopted</u>	FY 2011 YTD <u>Actual</u>
Grant Proceeds	\$ -	\$ -	\$ 288,460	\$ 118,898
Total Revenue	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>118,898</u>
HPRP Administration	-	-	27,000	10,842
Program Activities	-	-	261,460	116,687
Total Expenditures	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>127,529</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,631)</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ (8,631)</u>

City of Evanston
 Neighborhood Stabilization Fund
 As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Budget <u>Adopted</u>	FY 2011 YTD <u>Actual</u>
Grant Proceeds	\$ 4,000,000	\$ 4,205,637	\$ 6,887,345	\$ 2,801,488
Program Income	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>
Total Revenue	<u>4,000,000</u>	<u>4,205,637</u>	<u>8,387,345</u>	<u>2,801,488</u>
Development Activities	4,000,000	4,205,637	7,985,000	2,617,237
Administration	-	-	124,345	79,535
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>278,000</u>	<u>108,178</u>
Total Expenditures	<u>4,000,000</u>	<u>4,205,637</u>	<u>8,387,345</u>	<u>2,804,950</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,462)</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ (3,462)</u>

City of Evanston
Motor Fuel Fund
As of September 30, 2011

	FY 2010-2011	FY 2010-2011	FY 2011	FY 2011
	Adopted	Audited	Adopted	YTD
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
State Allotment	\$ 1,900,000	\$ 1,880,012	\$ 1,900,000	\$ 1,406,563
Investment Earnings	30,000	1,614	2,000	394
Miscellaneous Income	-	2,108	-	-
Total Revenue	<u>1,930,000</u>	<u>1,883,734</u>	<u>1,902,000</u>	<u>1,406,957</u>
Sheridan Rd./ Isabella St. Project (JT with Wilmette)	130,000	-	-	-
Street Resurfacing (2009)	-	-	-	-
Street Resurfacing (2010)	1,700,000	1,223,580	-	-
Street Resurfacing (2011)	-	-	1,200,000	868,121
Transfer to General Fund - Staff Engineering	122,500	650,004	110,606	77,424
Transfer to General Fund - Street Maintenance	650,000	122,496	586,886	410,820
Total Expenditures	<u>2,602,500</u>	<u>1,996,080</u>	<u>1,897,492</u>	<u>1,356,365</u>
Net Surplus (Deficit)	<u>\$ (672,500)</u>	<u>\$ (112,346)</u>	<u>\$ 4,508</u>	<u>\$ 50,592</u>
Beginning Unreserved Fund Balance		794,436		682,090
Ending Unreserved Fund Balance		<u>\$ 682,090</u>		<u>\$ 732,682</u>

City of Evanston
E911 Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 670,000	\$ 601,043	\$ 525,000	\$ 334,598
Wireless Surcharge Revenue	380,000	410,851	340,000	248,264
Interest Income	6,000	974	750	166
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,056,000</u>	<u>1,012,868</u>	<u>865,750</u>	<u>583,028</u>
Operating Expense	848,949	764,833	778,737	497,247
Interfund Transfers Out	143,455	143,472	125,868	88,108
Capital Replacement	<u>1,619,700</u>	<u>913,530</u>	<u>229,353</u>	<u>57,423</u>
Total Expenditures	<u>2,612,104</u>	<u>1,821,835</u>	<u>1,133,958</u>	<u>642,778</u>
Net Surplus (Deficit)	<u>\$ (1,556,104)</u>	<u>\$ (808,967)</u>	<u>\$ (268,208)</u>	<u>\$ (59,750)</u>
Beginning Unreserved Fund Balance		2,203,799		1,394,832
Ending Unreserved Fund Balance		<u>\$ 1,394,832</u>		<u>\$ 1,335,082</u>

City of Evanston
Special Service Area #4 Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Property Tax Revenue	\$ 378,000	\$ 217,097	\$ 378,000	\$ 202,385
Investment Income	<u>-</u>	<u>35</u>	<u>-</u>	<u>16</u>
Total Revenues	<u>378,000</u>	<u>217,132</u>	<u>378,000</u>	<u>202,401</u>
Professional Fees (Evmark)	<u>378,000</u>	<u>378,216</u>	<u>378,000</u>	<u>291,000</u>
Total Expenditures	<u>378,000</u>	<u>378,216</u>	<u>378,000</u>	<u>291,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (161,084)</u>	<u>\$ -</u>	<u>\$ (88,599)</u>
Beginning Unreserved Fund Balance		273,409		112,325
Ending Unreserved Fund Balance		<u>\$ 112,325</u>		<u>\$ 23,726</u>

City of Evanston
CDBG Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,955,566	\$ 1,971,590	\$ 2,095,180	\$ 860,503
Funds Reallocated from Prior Years	67,531	-	25,000	
Program Income	27,079	37,787	20,000	13,024
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>2,050,176</u>	<u>2,009,377</u>	<u>2,140,180</u>	<u>873,527</u>
CDBG Administration/Planning	344,870	359,568	308,367	119,578
Development Activities	843,063	768,449	1,016,894	361,044
Transfers to General Fund	<u>856,000</u>	<u>881,360</u>	<u>772,000</u>	<u>485,273</u>
Total Expenditures	<u>2,043,933</u>	<u>2,009,377</u>	<u>2,097,261</u>	<u>965,895</u>
Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ 6,243</u>	<u>\$ -</u>	<u>\$ 42,919</u>	<u>\$ (92,368)</u>
Beginning Unreserved Fund Balance		422,799		422,799
Ending Unreserved Fund Balance		<u>\$ 422,799</u>		<u>\$ 330,431</u>

City of Evanston
CDBG Loan Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 65,814	\$ -	\$ 142,919
Program Income	3,000	-	9,000	
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>199</u>
Total Revenues	<u>3,000</u>	<u>65,814</u>	<u>9,000</u>	<u>143,118</u>
Program Expenses	20,000	35,574	20,000	141,016
Transfer to CDBG	55,000		-	-
Development Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>75,000</u>	<u>35,574</u>	<u>20,000</u>	<u>141,016</u>
Net Surplus (Deficit)	<u>\$ (72,000)</u>	<u>\$ 30,240</u>	<u>\$ (11,000)</u>	<u>\$ 2,102</u>
Beginning Unreserved Fund Balance		1,974,482		2,004,722
Ending Unreserved Fund Balance		<u>\$ 2,004,722</u>		<u>\$ 2,006,824</u>

City of Evanston
Economic Development Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Hotel Tax	\$ 1,500,000	\$ 1,275,713	\$ 1,350,000	\$ 652,065
Amusement Tax	300,000	276,720	300,000	155,260
Investment Income	<u>8,000</u>	<u>591</u>	<u>8,000</u>	<u>101</u>
Total Revenues	<u>1,808,000</u>	<u>1,553,024</u>	<u>1,658,000</u>	<u>807,426</u>
Economic Development Activities	1,351,627	747,437	1,640,247	678,082
Tax Rebate Agreement	-	-	-	-
Transfers to General Fund	<u>407,455</u>	<u>390,000</u>	<u>377,256</u>	<u>264,079</u>
Total Expenditures	<u>1,759,082</u>	<u>1,137,437</u>	<u>2,017,503</u>	<u>942,161</u>
Net Surplus (Deficit)	<u>\$ 48,918</u>	<u>\$ 415,587</u>	<u>\$ (359,503)</u>	<u>\$ (134,735)</u>
Beginning Unreserved Fund Balance		2,007,615		2,423,201
Ending Unreserved Fund Balance		<u>\$ 2,423,201</u>		<u>\$ 2,288,466</u>

City of Evanston
 Neighborhood Improvement Fund
 As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Taxes	\$ 40,000	\$ 20,000	\$ 20,000	\$ -
Transfers From Other Funds	\$ -	\$ -	-	-
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>40,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Program Expenses	50,000	5,397	50,000	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>50,000</u>	<u>5,397</u>	<u>50,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (10,000)</u>	<u>\$ 14,603</u>	<u>\$ (30,000)</u>	<u>\$ -</u>
Beginning Unreserved Fund Balance		75,312		89,915
Ending Unreserved Fund Balance		<u>\$ 89,915</u>		<u>\$ 89,915</u>

City of Evanston
Home Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 575,009	\$ 663,318	\$ 560,000	\$ 45,846
Program Income	<u>9,000</u>	<u>7,490</u>	<u>10,000</u>	<u>-</u>
Total Revenues	<u>584,009</u>	<u>670,808</u>	<u>570,000</u>	<u>45,846</u>
Home Administration/Planning	51,000	-	56,000	2,392
CHDO Operating	25,500	-	28,000	
Development Activities	465,700	83,141	429,600	1,913
Transfers to General Fund	<u>34,300</u>	<u>-</u>	<u>56,400</u>	<u>21,231</u>
Total Expenditures	<u>576,500</u>	<u>83,141</u>	<u>570,000</u>	<u>25,536</u>
Net Surplus (Deficit)	<u>\$ 7,509</u>	<u>\$ 587,667</u>	<u>\$ -</u>	<u>\$ 20,310</u>
Beginning Unreserved Fund Balance		2,048,864		2,636,531
Ending Unreserved Fund Balance		<u>\$ 2,636,531</u>		<u>\$ 2,656,841</u>

City of Evanston
Affordable Housing Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Interest Income	\$ 21,000	\$ 1,098	\$ 1,000	\$ 93
Demolition Taxes	10,000	20,000	8,330	
Developer Contributions	150,000	150,000	-	2,000
Rehab Repayments	-		20,000	2,917
Miscellaneous	-	<u>37,037</u>	-	-
Total Revenues	<u>181,000</u>	<u>208,135</u>	<u>29,330</u>	<u>5,010</u>
Housing - Land	50,000	-	41,650	-
Housing - Buildings	-	-	-	-
Down Payment Assistance	200,000	100,516	166,600	20,915
Transfers to General Fund	24,000	24,000	19,992	13,994
Miscellaneous	<u>48,000</u>	<u>10,560</u>	<u>39,984</u>	-
Total Expenditures	<u>322,000</u>	<u>135,076</u>	<u>268,226</u>	<u>34,909</u>
Net Surplus (Deficit)	<u>\$ (141,000)</u>	<u>\$ 73,059</u>	<u>\$ (238,896)</u>	<u>\$ (29,899)</u>
Beginning Unreserved Fund Balance		2,226,094		2,299,153
Ending Unreserved Fund Balance		<u>\$ 2,299,153</u>		<u>\$ 2,269,254</u>

City of Evanston
Washington National TIF Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,704,000	\$ 4,887,915	\$ 4,800,000	\$ 2,669,362
Interest Income	<u>25,000</u>	<u>27,588</u>	<u>25,000</u>	<u>3,737</u>
Total Revenue	<u>4,729,000</u>	<u>4,915,503</u>	<u>4,825,000</u>	<u>2,673,099</u>
Series 1997 Principal (refunded by 1999 & 2008D)	304,002	305,000	325,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	111,762	134,366	128,200	59,100
Contributions to Other Agencies	-	-	-	
Capital Improvements	153,500	-	773,715	83,533
Contractual Services	79,000	94,942	125,000	
Transfer to Parking Fund (Sherman)	3,385,900	3,385,896	3,419,636	2,393,745
Transfer to General Fund	<u>325,000</u>	<u>324,996</u>	<u>325,000</u>	<u>227,500</u>
Total Expenditures	<u>4,359,164</u>	<u>4,245,200</u>	<u>5,096,551</u>	<u>2,763,878</u>
Net Surplus (Deficit)	<u>\$ 369,836</u>	<u>\$ 670,303</u>	<u>\$ (271,551)</u>	<u>\$ (90,779)</u>
Beginning Unreserved Fund Balance		8,492,373		9,162,676
Ending Unreserved Fund Balance		<u>\$ 9,162,676</u>		<u>\$ 9,071,897</u>

City of Evanston
Special Service Area #5
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Taxes	\$ 431,812	\$ 395,214	\$ 428,756	\$ 244,090
Interest Income	<u>100</u>	<u>44</u>	<u>100</u>	<u>21</u>
Total Revenue	<u>431,912</u>	<u>395,258</u>	<u>428,856</u>	<u>244,111</u>
Series 2002C Bonds Principal	325,000	315,000	340,000	-
Series 2002C Bonds Interest	113,062	125,975	88,756	53,853
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>438,062</u>	<u>440,975</u>	<u>428,756</u>	<u>53,853</u>
Net Surplus (Deficit)	<u>\$ (6,150)</u>	<u>\$ (45,717)</u>	<u>\$ 100</u>	<u>\$ 190,258</u>
Beginning Unreserved Fund Balance		284,139		238,422
Ending Unreserved Fund Balance		<u>\$ 238,422</u>		<u>\$ 428,680</u>

City of Evanston
 SW II TIF (Howard Hartrey)
 As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,252,000	\$ 883,463	\$ 1,300,000	\$ 571,497
Interest Income	<u>15,000</u>	<u>1,549</u>	<u>5,000</u>	<u>518</u>
Total Revenue	<u>1,267,000</u>	<u>885,012</u>	<u>1,305,000</u>	<u>572,015</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	533,249	535,000	570,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	141,804	170,483	141,804	70,529
Other Expenses	-	785	460,000	1,200
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>141,600</u>	<u>99,120</u>
Total Expenditures	<u>816,653</u>	<u>847,868</u>	<u>1,313,404</u>	<u>170,849</u>
Net Surplus (Deficit)	<u>\$ 450,347</u>	<u>\$ 37,144</u>	<u>\$ (8,404)</u>	<u>\$ 401,166</u>
Beginning Unreserved Fund Balance		5,174,621		5,211,765
Ending Unreserved Fund Balance		<u>\$ 5,211,765</u>		<u>\$ 5,612,931</u>

City of Evanston
Southwest TIF
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax Increment	\$ 656,000	\$ 330,136	\$ 656,000	\$ 246,731
Interest Income	<u>500</u>	<u>12</u>	<u>500</u>	<u>22</u>
Total Revenue	<u>656,500</u>	<u>330,148</u>	<u>656,500</u>	<u>246,753</u>
Contribution to Other Agencies	840,000	840,523	700,000	-
Operating Transfer to General Fund	<u>24,100</u>	<u>24,096</u>	<u>24,100</u>	<u>16,870</u>
Total Expenditures	<u>864,100</u>	<u>864,619</u>	<u>724,100</u>	<u>16,870</u>
Net Surplus (Deficit)	<u>\$ (207,600)</u>	<u>\$ (534,471)</u>	<u>\$ (67,600)</u>	<u>\$ 229,883</u>
Beginning Unreserved Fund Balance		931,968		397,497
Ending Unreserved Fund Balance		<u>\$ 397,497</u>		<u>\$ 627,380</u>

City of Evanston
Debt Service Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax- Current	\$ 10,376,436	\$ 9,642,473	\$ 10,806,574	\$ 5,198,924
Net Property Tax- Prior Year	-	-	-	195,837
Capitalized Interest	68,188	-	-	-
Bond Proceeds/Premium/ Discounts	-	-	-	2,143,285
Transfer from Other Funds - IMRF	-	-	871,528	509,292
Interest Income	10,000	700	1,000	1,103
Transfer from Special Assessment Fund	317,659	317,664	317,660	190,596
Total Revenue	<u>10,772,283</u>	<u>9,960,837</u>	<u>11,996,762</u>	<u>8,239,037</u>
Series 1999- Principal	-	550,000	-	-
Series 1999- Interest	-	31,376	-	23,937
Series 2000 - Principal	-	195,000	-	-
Series 2000 - Interest	-	144,013	-	69,081
Series 2000 D- Principal	-	-	-	-
Series 2000 D- Interest	-	-	-	-
Series 2002 C- Principal	675,000	685,000	-	-
Series 2002 C- Interest	171,737	221,812	117,400	63,547
Series 2003 - Principal	-	-	-	-
Series 2003 - Interest	-	-	-	59,832
Series 2003 B- Principal	365,000	365,000	-	2,780,000
Series 2003 B- Interest	104,560	104,560	46,623	-
Series 2004- Principal	710,000	785,000	735,000	-
Series 2004- Interest	559,400	589,850	533,250	279,225
Series 2004 B- Principal	1,150,000	1,465,000	1,210,000	-
Series 2004 B- Interest	185,824	248,811	145,494	126,600
Series 2005- Principal	510,000	525,000	525,000	-
Series 2005- Interest	741,500	761,400	721,500	370,400
Series 2006- Principal	75,000	125,000	75,000	-
Series 2006- Interest	457,583	472,158	454,620	233,610
Series 2006 B Bonds- Interest	604,126	604,126	302,063	302,063
Series 2007 - Principal	1,075,000	1,105,000	1,115,000	-
Series 2007 - Interest	654,625	692,543	626,520	331,620
Series 2008A - Principal	195,000	349,740	195,000	-
Series 2008A - Interest	144,012	429,376	138,162	209,442
Series 2008C - Principal	332,340	-	343,800	-
Series 2008C - Interest	408,014	-	398,044	-
Series 2008D - Principal	550,000	-	520,000	-
Series 2008D - Interest	31,378	-	47,874	-
Series 2010- Estimated Interest/Principal	800,000	107,966	-	-
Series 2010 A - Principal DSF	-	-	240,000	-
Series 2010 A - Interest DSF	-	-	190,138	95,069
Series 2010 B - Principal DSF	-	-	695,000	-
Series 2010 B - Interest DSF	-	-	176,528	73,727
Series 2004- Principal SAF	75,000	-	80,000	-
Series 2004- Interest SAF	30,450	-	25,200	-
Series 2005- Principal SAF	15,000	-	20,000	-
Series 2005- Interest SAF	19,900	-	19,300	-
Series 2006- Principal SAF	50,000	-	50,000	-
Series 2006- Interest SAF	14,575	-	12,600	-
Series 2007 - Principal SAF	30,000	-	35,000	-
Series 2007 - Interest SAF	37,919	-	36,720	-
Series 2008C - Principal SAF	17,400	-	18,000	-
Series 2008C - Interest SAF	21,362	-	20,840	-
General Management and Support	-	49	5,000	-
Transfer out -General Fund	-	-	-	-
Escrow Funding	-	-	-	-
Bond Issuance Costs	200,000	71,197	75,000	85,134
Fiscal Agent Fees	8,000	12,200	8,000	2,800
Total Expenditures	<u>11,019,705</u>	<u>10,641,177</u>	<u>9,957,676</u>	<u>5,106,087</u>
Net Surplus (Deficit)	<u>\$ (247,422)</u>	<u>\$ (680,340)</u>	<u>\$ 2,039,086</u>	<u>\$ 3,132,950</u>
Beginning Unreserved Fund Balance		354,874		(325,466)
Ending Unreserved Fund Balance		<u>\$ (325,466)</u>		<u>\$ 2,807,484</u>

City of Evanston
Howard Ridge TIF
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Taxes	\$ 689,000	\$ 248,025	\$ 689,000	\$ 208,792
Interest Income	500	239	400	62
Miscellaneous	<u>-</u>	<u>1,126</u>	<u>-</u>	<u>13,277</u>
Total Revenue	<u>689,500</u>	<u>249,390</u>	<u>689,400</u>	<u>222,131</u>
General Management Support	-	495,246	-	16,210
Transfers to General Fund	<u>120,400</u>	<u>120,396</u>	<u>120,400</u>	<u>84,280</u>
Total Expenditures	<u>120,400</u>	<u>615,642</u>	<u>120,400</u>	<u>100,490</u>
Net Surplus (Deficit)	<u>\$ 569,100</u>	<u>\$ (366,252)</u>	<u>\$ 569,000</u>	<u>\$ 121,641</u>
Beginning Unreserved Fund Balance		1,118,202		751,950
Ending Unreserved Fund Balance		<u>\$ 751,950</u>		<u>\$ 873,591</u>

City of Evanston
West Evanston TIF
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Taxes	\$ 315,000	\$ 422,698	\$ 580,000	\$ 251,707
Interest Income	<u>500</u>	<u>1,060</u>	<u>1,000</u>	<u>2,182</u>
Total Revenue	<u>315,500</u>	<u>423,758</u>	<u>581,000</u>	<u>253,889</u>
General Management Support	-	-	-	-
Capital Projects	490,000	313,727	490,000	5,480
Transfers to General Fund	<u>25,000</u>	<u>24,996</u>	<u>50,000</u>	<u>35,000</u>
Total Expenditures	<u>515,000</u>	<u>338,723</u>	<u>540,000</u>	<u>40,480</u>
Net Surplus (Deficit)	<u>\$ (199,500)</u>	<u>\$ 85,035</u>	<u>\$ 41,000</u>	<u>\$ 213,409</u>
Beginning Unreserved Fund Balance		1,169,408		1,254,443
Ending Unreserved Fund Balance		<u>\$ 1,254,443</u>		<u>\$ 1,467,852</u>

City of Evanston
Capital Improvement Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Bond Proceeds	\$ 7,852,243	\$ 6,572,922	\$ 5,078,500	\$ 5,177,539
Installment Loan Proceeds	400,000		-	-
Grants	5,129,385	1,957,587	4,231,473	24,731
Private Contributions	450,000		575,000	-
Miscellaneous	-		149,000	78,945
Interest Income	50,000	49,068	-	13,761
Total Revenue	<u>13,881,628</u>	<u>8,579,577</u>	<u>10,033,973</u>	<u>5,294,976</u>
Administration	-	-	95,680	69,891
Capital Outlay (includes prior year rollovers)	16,331,628	7,816,007	13,014,138	4,191,138
Interfund Transfers Out	300,000	300,000	300,000	211,491
Total Expenditures	<u>16,631,628</u>	<u>8,116,007</u>	<u>13,409,818</u>	<u>4,472,520</u>
Net Surplus (Deficit)	<u>\$ (2,750,000)</u>	<u>\$ 463,570</u>	<u>\$ (3,375,845)</u>	<u>\$ 822,456</u>
Beginning Unreserved Fund Balance		5,441,774		5,905,344
Ending Unreserved Fund Balance		<u>\$ 5,905,344</u>		<u>\$ 6,727,800</u>

City of Evanston
Special Assessment Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Special Assessments Collected	\$ 550,000	\$ 429,487	\$ 550,000	\$ 129,108
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>6,009</u>	<u>25,000</u>	<u>6,007</u>
Total Revenue	<u>575,000</u>	<u>435,496</u>	<u>575,000</u>	<u>135,115</u>
Transfer to Debt Service Fund	317,659	317,664	317,659	190,596
Capital Improvements	480,000	190,932	1,575,000	216,143
General Management Support	-	774	-	-
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>797,659</u>	<u>509,370</u>	<u>1,892,659</u>	<u>406,739</u>
Net Surplus (Deficit)	<u>\$ (222,659)</u>	<u>\$ (73,874)</u>	<u>\$ (1,317,659)</u>	<u>\$ (271,624)</u>
Beginning Unreserved Fund Balance		3,833,829		3,759,955
Ending Unreserved Fund Balance		<u>\$ 3,759,955</u>		<u>\$ 3,488,331</u>

City of Evanston
Parking Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Parking Lots & Meters	\$ 2,832,000	\$ 2,871,432	\$ 2,349,060	\$ 1,724,781
Church Street Garage	810,000	579,223	583,333	414,761
Maple Avenue Garage	1,367,000	1,160,994	1,138,711	628,370
Sherman Avenue Garage	1,598,000	1,375,817	1,331,134	805,713
Washington National TIF Interfund Transfers-In	3,385,900	3,385,896	2,820,455	2,393,745
Downtown II TIF Interfund Transfers-In	-	-	-	-
Downtown TIF Revenues	-	-	-	-
Interest Income	34,900	5,564	34,900	4,724
Reserve for Future Repairs (Contra Depreciation)	<u>2,044,000</u>	<u>-</u>	<u>2,044,000</u>	<u>-</u>
Total Revenue	<u>12,071,800</u>	<u>9,378,926</u>	<u>10,301,593</u>	<u>5,972,094</u>
7005 - Parking System Administration	661,407	854,103	743,677	338,047
7015 - Parking Lots and Meters	971,743	725,880	799,498	522,459
7025 - Church Street Self Park	800,100	550,739	674,084	263,406
7030 - Church Street Debt Payments	159,700	155,124	133,030	27,168
7036 - Sherman Avenue Garage	5,878,900	3,324,541	5,324,706	1,223,600
7037 - Maple Avenue Garage	1,920,991	1,850,207	1,680,189	516,077
7038 - TIF Bond/Transfers	-	-	-	-
7050- Interfund Transfers Out	964,276	964,272	803,242	562,269
Capital Improvements	<u>-</u>	<u>-</u>	<u>3,242,598</u>	<u>-</u>
Total Expenditures	<u>11,357,117</u>	<u>8,424,866</u>	<u>13,401,024</u>	<u>3,453,026</u>
Net Surplus (Deficit)	<u>\$ 714,683</u>	<u>\$ 954,060</u>	<u>\$ (3,099,431)</u>	<u>\$ 2,519,068</u>

Further Operating Expense Breakdown:

7015 Parking Meter Activities	927,743	725,880	762,846	522,459
7015 Parking Meter Depreciation	<u>44,000</u>	<u>-</u>	<u>36,652</u>	<u>-</u>
SUBTOTAL	<u>971,743</u>	<u>725,880</u>	<u>799,498</u>	<u>522,459</u>
7025- Church Garage Activities	584,100	550,739	494,156	263,406
7025- Church Garage Depreciation	<u>216,000</u>	<u>-</u>	<u>179,928</u>	<u>-</u>
SUBTOTAL	<u>800,100</u>	<u>550,739</u>	<u>674,084</u>	<u>263,406</u>
7036 Sherman Garage Activities	1,425,000	1,014,541	1,199,756	1,223,600
7036 Transfer to General Fund	-	-	-	-
7036 Debt Service Payments	3,403,900	2,310,000	3,250,300	-
7036 Reserve (Depreciation)	<u>1,050,000</u>	<u>-</u>	<u>874,650</u>	<u>-</u>
SUBTOTAL	<u>5,878,900</u>	<u>3,324,541</u>	<u>5,324,706</u>	<u>1,223,600</u>
7037 Maple Garage Activities	1,186,991	1,850,207	1,013,991	516,077
7037 Tax Rebate Agreement	-	-	-	-
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	<u>734,000</u>	<u>-</u>	<u>666,198</u>	<u>-</u>
SUBTOTAL	<u>1,920,991</u>	<u>1,850,207</u>	<u>1,680,189</u>	<u>516,077</u>

Beginning Unreserved Fund Balance	21,092,237	22,046,297
Ending Unreserved Fund Balance	<u>\$ 22,046,297</u>	<u>\$ 24,565,365</u>

City of Evanston
Water Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Evanston	\$ 5,675,000	\$ 5,419,315	\$ 4,647,499	\$ 3,392,064
Skokie	2,690,000	2,885,096	2,286,500	1,814,549
Northwest Commission	4,100,000	4,781,645	3,570,300	2,876,577
Investment Earnings	12,000	2,773	9,996	710
Debt Proceeds	3,500,000	-	3,340,000	642,359
Debt Proceeds (zero interest)	531,335	-	-	
Fees and Merchandise Sales	50,000	182,191	35,000	38,114
Fees and Outside Work	80,000	79,439	146,640	154,155
Grants	510,246	161,964	350,000	87,500
Phosphate Sales	60,000	46,140	49,980	34,151
Property Sales and Rentals	184,200	179,319	193,388	117,262
Misc Revenue	63,000	-	-	73,101
Total Revenue	<u>17,455,781</u>	<u>13,737,882</u>	<u>14,629,303</u>	<u>9,230,542</u>
General Support	788,521	820,136	681,872	373,263
Pumping	2,655,827	2,075,791	2,270,869	1,275,022
Filtration	2,492,978	2,170,905	2,138,628	1,274,832
Distribution	1,384,891	1,205,917	1,260,167	692,213
Meter Maintenance	356,611	294,342	320,115	194,466
Other Operating Expenses	239,800	637,920	219,791	99,771
Debt Service	657,560	53,328	82,542	
Capital Outlay	155,000	3,661,302	115,500	21,482
Capital Improvements	7,600,581		7,670,000	3,000,000
Depreciation	-	1,439,663		
Interfund Transfers Out - General Fund	3,286,800	3,286,800	2,737,748	1,926,946
Interfund Transfers Out - Insurance Fund	468,492	-	390,410	262,765
Total Expense	<u>20,087,061</u>	<u>15,646,104</u>	<u>17,887,642</u>	<u>9,120,760</u>
Net Surplus (Deficit)	<u>\$ (2,631,280)</u>	<u>\$ (1,908,222)</u>	<u>\$ (3,258,339)</u>	<u>\$ 109,782</u>
Beginning Unreserved Fund Balance		8,042,109		6,133,887
Ending Unreserved Fund Balance		<u>\$ 6,133,887</u>		<u>\$ 6,243,669</u>

City of Evanston
Sewer Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Operations	\$ 14,284,000	\$ 13,347,308	\$ 10,931,000	\$ 8,128,255
Debt Proceeds	-		8,687,475	8,797,105
Investment Earnings	4,000	1,619	3,332	1,025
Miscellaneous	-	44,359	89,586	72,873
Total Revenue	<u>14,288,000</u>	<u>13,393,286</u>	<u>19,711,393</u>	<u>16,999,258</u>
Sewer Operations	1,972,921	1,843,159	1,673,727	977,193
Other Operating Expenses	53,100	559,549	21,000	21,000
Interfund Transfers Out (Excludes Fleet)	536,203	-	446,657	312,661
Capital Outlay	30,000	-	12,000	-
Capital Improvement Account	700,000	302,647	687,475	235,420
Depreciation	-	-	-	-
Debt Service	14,215,356	14,168,614	14,215,356	7,465,721
Total Expenses	<u>17,507,580</u>	<u>16,873,969</u>	<u>17,056,215</u>	<u>9,011,995</u>
Net Surplus (Deficit)	<u>\$ (3,219,580)</u>	<u>\$ (3,480,683)</u>	<u>\$ 2,655,178</u>	<u>\$ 7,987,263</u>
Beginning Unreserved Fund Balance		2,591,620		(889,063)
Ending Unreserved Fund Balance		<u>\$ (889,063)</u>		<u>\$ 7,098,200</u>

City of Evanston
Solid Waste
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Solid Waste Franchise Fees	\$ -	\$ -	\$ 141,610	203,392
SWANCC Recycling Incentive	-	-	124,950	89,989
Recycling Service Charge	-	-	1,826,269	1,330,237
Sanitation Service Charge Penalty	-	-	16,660	21,021
Special Pickup Fees	-	-	100,000	39,365
State Recycling Grant	-	-	45,000	48,723
Trash Cart Sales	-	-	15,000	34,528
Yard Waste Fees	-	-	680,000	198,070
Total Revenue	<u>-</u>	<u>-</u>	<u>2,949,489</u>	<u>1,965,325</u>
Refuse Collection & Disposal	-	-	1,975,110	1,952,046
Residential Recycling Collection	-	-	960,841	490,557
Yard Waste Collection	-	-	1,031,334	444,786
Total Expense	<u>-</u>	<u>-</u>	<u>3,967,285</u>	<u>2,887,389</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,017,796)</u>	<u>(922,064)</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>(922,064)</u>

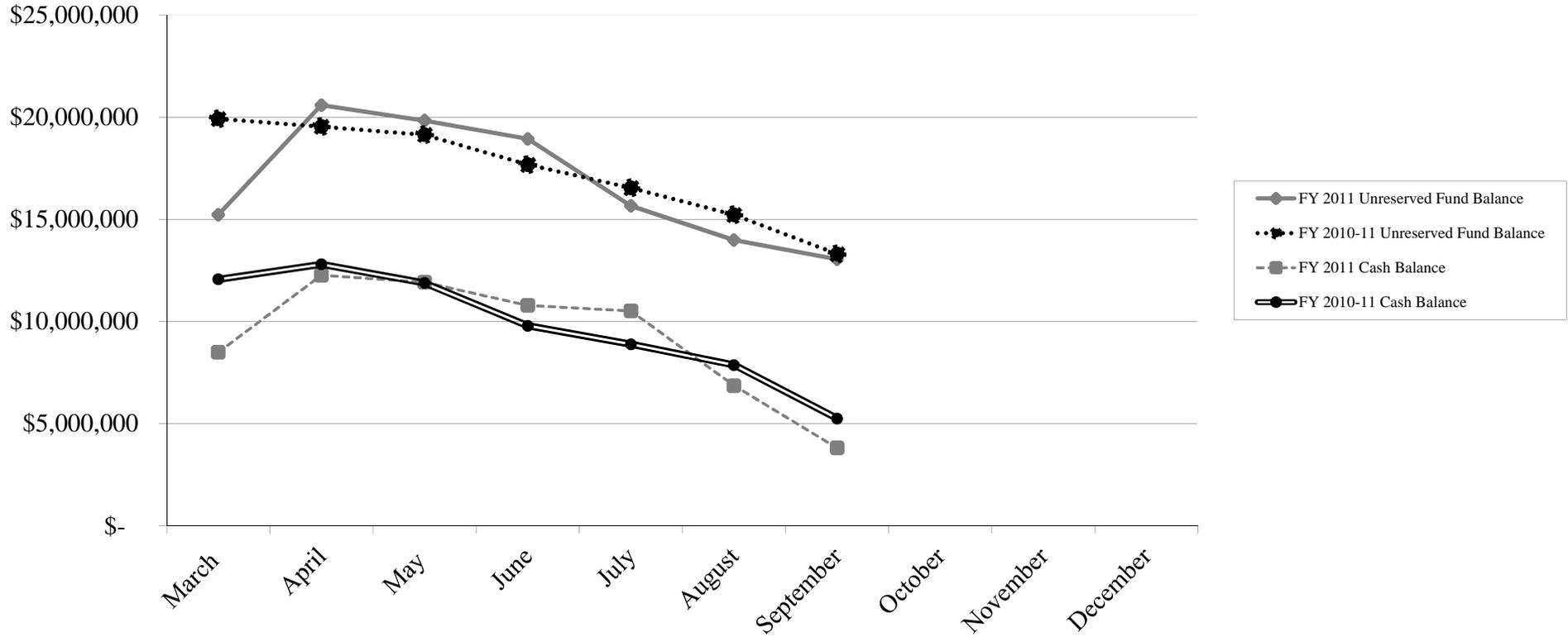
City of Evanston
Fleet Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
General Fund	\$ 4,047,800	\$ 4,047,726	\$ 2,877,885	\$ 2,014,521
Parking Fund	29,700	29,700	24,740	17,318
Water Fund	195,100	195,100	162,518	113,763
Sewer Fund	305,500	305,500	254,482	178,137
Solid Waste Fund	-	-	396,000	277,200
Sale of Surplus Property	252,260	74,907	350,000	80,432
Damage to City Property	29,770	-	24,798	
Miscellaneous Revenue	-	1,501,993	-	286,037
Interest Income	5,000	897	4,165	153
Total Revenues	<u>4,865,130</u>	<u>6,155,823</u>	<u>4,094,588</u>	<u>2,967,561</u>
General Support	287,135	244,546	236,857	141,770
Major Maintenance	2,914,725	2,803,490	2,934,771	1,801,774
Capital Outlay	<u>1,700,000</u>	<u>1,632,992</u>	<u>1,933,320</u>	<u>433,264</u>
Total Expenditures	<u>4,901,860</u>	<u>4,681,028</u>	<u>5,104,948</u>	<u>2,376,808</u>
Net Surplus (Deficit)	<u>\$ (36,730)</u>	<u>\$ 1,474,795</u>	<u>\$ (1,010,360)</u>	<u>\$ 590,753</u>
Beginning Unreserved Fund Balance		919,163		2,393,958
Ending Unreserved Fund Balance		<u>\$ 2,393,958</u>		<u>\$ 2,984,711</u>

City of Evanston
Insurance Fund
As of September 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Charges for Services - General Fund	\$ 10,102,500	\$ 10,438,142	\$ 10,106,816	\$ 6,919,781
Charges for Services - Parking Fund	499,176	499,191	355,946	249,162
Charges for Services - Water Fund	966,092	966,056	913,521	649,426
Charges for Services - Sewer Fund	432,203	432,214	367,581	257,307
Charges for Services - E911 Fund	75,355	75,316	89,376	62,563
Charges for Services - CDBG Fund	40,555	40,603	33,677	23,574
Charges for Services - Economic Dev. Fund	44,055	44,064	51,116	35,781
Charges for Services - Fleet Fund	138,500	138,470	184,760	129,333
Charges for Services - NSP II Fund	-	-	5,463	3,824
Charges for Services - Solid Waste Fund	-	-	145,937	102,161
Retiree Health Insurance Contributions	2,036,000	1,669,598	1,695,988	977,336
Employee Health Insurance Contributions	1,304,450	1,452,904	1,200,000	742,008
Subrogation Proceeds	100,000	66,718	83,300	68,953
Investment Income	50,000	1,030	41,650	175
Total Revenues	<u>15,788,886</u>	<u>15,824,306</u>	<u>15,275,131</u>	<u>10,221,384</u>
General Administration	277,587	369,301	250,943	167,552
Liability Insurance Premiums	470,000	510,658	391,510	368,468
Liability Legal Fees	425,000	571,692	175,000	293,714
Liability Settlement Payments	400,000	233,696	300,000	258,862
Health Insurance Premiums	12,147,850	12,355,778	11,138,960	7,420,940
Health Insurance Opt Outs	78,000	71,420	64,974	42,580
Workers Comp Insurance Premiums	90,000	103,997	120,000	81,007
Workers Comp Legal Fees	170,000	93,435	71,000	38,862
Workers Comp Medical Payments	500,000	844,619	900,000	670,736
Workers Comp Settlement Payments	1,000,000	1,129,738	833,000	572,556
Workers Comp TPA Pymts (Non specific)	-	155,250	108,750	113,375
Workers Comp TTD Pymts (Non sworn)	300,000	194,016	249,900	82,759
Total Expenditures	<u>15,858,437</u>	<u>16,633,600</u>	<u>14,604,037</u>	<u>10,111,411</u>
Net Surplus (Deficit)	<u>\$ (69,551)</u>	<u>\$ (809,294)</u>	<u>\$ 671,094</u>	<u>\$ 109,973</u>
Beginning Unreserved Fund Balance		(4,128,203)		(4,937,497)
Ending Unreserved Fund Balance		<u>\$ (4,937,497)</u>		<u>\$ (4,827,524)</u>

**City of Evanston General Fund
Comparison of Fund and Cash Balances
Fiscal Year 2011 vs Fiscal Year 2010-11**



	March	April	May	June	July	August	September	October	November	December
FY 2011 Unreserved Fund Balance	\$ 15,222,768	\$ 20,587,218	\$ 19,833,681	\$ 18,933,072	\$ 15,666,386	\$ 13,995,827	\$ 13,049,413			
FY 2010-11 Unreserved Fund Balance	\$ 19,918,009	\$ 19,537,624	\$ 19,137,377	\$ 17,675,102	\$ 16,539,922	\$ 15,233,166	\$ 13,303,394			
FY 2011 Cash Balance	\$ 8,500,193	\$ 12,269,387	\$ 11,926,354	\$ 10,788,858	\$ 10,521,181	\$ 6,868,731	\$ 3,819,631			
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			