



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: March 2011 Monthly Financial Report

Date: April 22, 2011

Please find attached the unaudited financial statements as of March 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	3/31/2011	3/31/2011
		3/31/2011	3/31/2011	3/31/2011	Unreserved	Cash
		Revenue	Expenses	Net	Fund Bal	Balance*
General	100	\$ 7,448,991	\$ 5,922,849	\$ 1,526,142	\$ 15,222,768	\$ 8,500,193
HPRP	190	2,700	2,700	-	-	(2,700)
Neighborhood Stabilization	195	382,978	383,928	(950)	(950)	(24,404)
Motor Fuel	200	160,065	69,750	90,315	1,115,519	934,801
Emergency 911	205	117,002	52,682	64,320	1,325,154	1,293,619
SSA#4	210	9,566	97,000	(87,434)	221,726	(157,003)
CDBG	215	134,943	96,885	38,058	582,996	(81,870)
CDBG Loan	220	1,767	159	1,608	1,964,460	58,891
Economic Development	225	24,090	117,173	(93,083)	2,301,949	2,301,444
Neighborhood Improvement	235	-	-	-	89,915	89,915
Home	240	2,282	3,033	(751)	2,104,118	18,505
Affordable Housing	250	448	1,999	(1,551)	2,114,418	433,464
Washington National TIF	300	576,678	392,463	184,215	6,464,149	6,923,083
SSA#5	305	37,342	-	37,342	23,808	49,011
SW II TIF (Howard Hartrey)	310	75	14,160	(14,085)	3,920,699	4,626,183
Southwest TIF	315	17,077	2,410	14,667	165,432	165,434
Debt Service	320	1,938,452	-	1,938,452	1,212,066	2,405,794
Howard Ridge TIF	330	111,483	15,306	96,177	657,748	658,698
West Evanston TIF	335	43,821	5,000	38,821	1,079,330	1,079,330
Capital Improvement	415	2,183	275,645	(273,462)	5,484,546	6,272,481
Special Assessment	420	23,546	-	23,546	3,752,390	3,782,932
Parking	505	894,925	352,049	542,876	17,241,829	13,197,092
Water	510	1,035,957	662,373	373,584	8,687,084	7,530,757
Sewer	515	1,022,770	1,917,135	(894,365)	(1,620,746)	2,697,576
Solid Waste	520	173,403	102,848	70,555	70,555	(78,469)
Fleet	600	381,559	158,324	223,235	1,258,332	541,263
Insurance	605	\$ 1,300,367	\$ 1,849,487	\$ (549,120)	\$ (5,223,204)	\$ (46,736)

*This is net of any interfund receivables/payables

March represents the first month of the City of Evanston's 2011 fiscal year. As a result, it is too early to draw any meaningful conclusions or projections relative to the City's financial performance in FY11. Staff will continue to monitor City revenues and expenditures/expenses throughout FY11 and will provide regular updates to the City Council.

FY11 is a ten month fiscal year which will allow the City to shift to a calendar year budget beginning in 2012. The FY11 budget included the addition of two funds, the Homelessness Prevention & Rapid Re-Housing Program (HPRP) Fund and the Solid Waste Fund.

Included above are the ending balances as of March 31, 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 or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses.

Since this financial report is for the first month of the fiscal year, many of the year-to-date tax revenues are estimated due to normal delays between the liability month (when the tax becomes obligated to us) and the month of collection. The following revenues that have a typical delay in collection greater than one month are as follows:

<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 March 31, 2011, the negative cash balances in the HPRP Fund (\$2,700), the Neighborhood Stabilization Fund (\$24,202) and the CDBG Fund (\$81,870) are the result of outstanding receivables due to the City from the Federal Government. Staff anticipates positive cash balances in these funds when the outstanding receivables are collected.

For the Solid Waste Fund, revenues through March 31, 2011 were \$173,403 and expenditures were \$102,848, resulting in a net surplus of \$70,555. It is anticipated the Solid Waste Fund will have a deficit in FY 2011.

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 March 31, 2011 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.

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

Martin Lyons, Treasurer

City of Evanston
Report of Budget-to-Actual Revenues and Expenditures
As of March 31, 2011

	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenues															
Property Tax	\$ 16,516,200	\$ 3,095,293	18.7%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
Sales Tax	11,852,968	1,150,000	9.7%												
State Income Tax	4,635,565	471,000	10.2%												
Utility Tax	6,982,341	631,000	9.0%												
Real Estate Transfer Tax	1,500,000	79,413	5.3%												
Liquor Tax	1,623,754	211,817	13.0%												
Other Taxes	4,433,860	321,024	7.2%												
Licenses, Permits, Fees	7,293,557	270,319	3.7%												
Charges for Services	6,048,402	126,919	2.1%	4,545,138	552,274	12.2%	10,504,299	1,013,138	9.6%	10,931,000	1,022,673	9.4%	2,949,489	173,403	5.9%
Intergovernmental Revenues	802,239	69,184	8.6%	2,820,455	341,964	12.1%									
Interfund Transfers	6,790,549	651,812	9.6%												
Other Non-Tax Revenue	5,394,047	371,210	6.9%	2,936,000	687	0.0%	3,205,004	22,819	0.7%	4,092,918	97	0.0%			
Total Revenues	\$ 73,873,482	\$ 7,448,991	10.1%	\$ 10,301,593	\$ 894,925	8.7%	\$ 13,709,303	\$ 1,035,957	7.6%	\$ 15,023,918	\$ 1,022,770	6.8%	\$ 2,949,489	\$ 173,403	5.9%
Expenditures															
Legislative	\$ 523,131	\$ 39,140	7.5%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
City Administration	1,750,952	131,667	7.5%												
Law Department	828,120	61,051	7.4%												
Administrative Services Department	8,206,488	552,426	6.7%												
Community and Econ. Development	2,824,205	218,730	7.7%												
Police Department	20,263,642	1,927,362	9.5%												
Fire & Life Safety Services	11,192,783	1,016,864	9.1%												
Health Department	2,135,313	118,690	5.6%												
Public Works- Operating	6,862,268	635,598	9.3%	13,094,426	352,049	2.7%	10,102,142	662,373	6.6%	16,368,740	1,917,135	11.7%	3,967,285	102,848	2.6%
Public Works- Capital Outlay							7,785,500	-	0.0%	687,475	-	0.0%			
Public Library	3,708,359	259,806	7.0%												
Parks, Recreation & Comm. Services	15,578,221	961,515	6.2%												
Total Expenditures	\$ 73,873,482	\$ 5,922,849	8.0%	\$ 13,094,426	\$ 352,049	2.7%	\$ 17,887,642	\$ 662,373	3.7%	\$ 17,056,215	\$ 1,917,135	11.2%	\$ 3,967,285	\$ 102,848	2.6%

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

	FY 2010-2011 Budget <u>Adopted</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Budget <u>Adopted</u>	FY 2011 YTD <u>Actual</u>
Tax - Property	\$ 16,549,600	\$ 15,096,114	\$ 16,516,200	\$ 3,095,293
Tax - State Use	1,095,000	1,002,193	677,877	81,000
Tax - Sales Tax (ROT)	8,914,000	8,766,678	7,300,000	700,000
Tax - Sales Tax Home Rule	5,520,000	5,698,767	4,552,968	450,000
Tax - Auto Rental	35,000	36,445	29,155	3,271
Tax - Athletic Contest	650,200	646,337	550,000	-
Tax - State Income	5,717,000	5,806,131	4,635,565	471,000
Tax - Fire Insurance	-	-	90,000	-
Tax - Electric Utility	2,802,000	2,763,679	2,196,333	224,000
Tax - Natural Gas Distribution	1,583,000	1,098,213	1,385,130	75,000
Tax - Natural Gas Use	869,000	719,763	709,044	67,000
Tax - Cigarette	485,000	418,495	295,284	17,824
Tax - Local Gasoline	450,000	558,024	550,378	36,361
Tax - Liquor	2,050,000	2,108,946	1,623,754	211,817
Tax - Parking	1,785,000	2,330,876	1,800,000	182,568
Tax - Personal Property Replacement	676,500	599,906	441,166	-
Tax - Real Estate Transfer	1,600,000	1,790,188	1,500,000	79,413
Tax - Telecommunications	3,230,000	3,182,878	2,691,834	265,000
License Fees - Vehicles	2,700,000	2,598,829	1,799,820	68,375
License Fees - Other	1,163,600	959,830	814,720	76,865
Other Fees	1,214,500	1,208,836	1,092,617	2,633
Permit Fees - Building	2,200,000	2,702,810	2,500,000	54,496
Permit Fees - Other	1,041,800	1,347,488	1,086,400	67,950
Fines and Forfeiture Revenue	4,403,500	4,136,255	3,806,864	333,276
Charges for Services Revenue	10,516,700	9,985,600	6,048,402	126,919
Other Revenue	1,400,800	3,042,158	1,575,183	37,573
Intergovernmental Revenue	785,500	793,762	802,239	69,184
Interfund Transfers In (Other Funds)	7,336,200	7,608,746	6,790,549	651,812
Interest Income	100,000	11,454	12,000	361
Total Revenue	<u>86,873,900</u>	<u>87,019,401</u>	<u>73,873,482</u>	<u>7,448,991</u>
Legislative	603,194	586,327	523,131	39,140
City Administration	1,952,348	1,874,507	1,750,952	131,667
Law Department	1,026,853	957,834	828,120	61,051
Administrative Services Department	8,770,765	9,298,274	8,206,488	552,426
Community and Economic Development	3,885,366	3,894,206	2,824,205	218,730
Police Department	21,776,503	22,382,185	20,263,642	1,927,362
Fire & Life Safety Services Department	12,329,910	12,781,168	11,192,783	1,016,864
Health Department	2,307,906	2,060,722	2,135,313	118,690
Public Works Department	12,899,123	12,378,337	6,862,268	635,598
Library	4,217,872	4,195,852	3,708,359	259,806
Parks, Recreation & Community Services	16,808,920	16,089,144	15,578,221	961,515
Total Expenditures	<u>86,578,760</u>	<u>86,498,556</u>	<u>73,873,482</u>	<u>5,922,849</u>
Net Surplus (Deficit)	<u>\$ 295,140</u>	<u>\$ 520,845</u>	<u>\$ -</u>	<u>\$ 1,526,142</u>
Beginning Unreserved/Undesignated Fund Balance		13,175,781		13,696,626
Ending Unreserved Fund Balance		<u>\$ 13,696,626</u>		<u>\$ 15,222,768</u>

City of Evanston
Homelessness Prevention & Rapid Re-Housing Program
As of March 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Budget <u>Adopted</u>	FY 2011 YTD <u>Actual</u>
Grant Proceeds	\$ -	\$ -	\$ 288,460	\$ 2,700
Total Revenue	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>2,700</u>
HPRP Administration	-	-	27,000	2,700
Program Activities	-	-	261,460	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>2,700</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 March 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Budget <u>Adopted</u>	FY 2011 YTD <u>Actual</u>
Grant Proceeds	\$ 4,000,000	\$ 3,900,841	\$ 6,887,345	\$ 382,978
Program Income	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>
Total Revenue	<u>4,000,000</u>	<u>3,900,841</u>	<u>8,387,345</u>	<u>382,978</u>
Development Activities	4,000,000	3,900,841	7,985,000	359,760
Administration	-	-	124,345	24,168
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>278,000</u>	<u>-</u>
Total Expenditures	<u>4,000,000</u>	<u>3,900,841</u>	<u>8,387,345</u>	<u>383,928</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (950)</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ (950)</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
State Allotment	\$ 1,900,000	\$ 2,223,125	\$ 1,900,000	\$ 160,000
Investment Earnings	30,000	1,614	2,000	65
Miscellaneous Income	<u>-</u>	<u>2,108</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,930,000</u>	<u>2,226,847</u>	<u>1,902,000</u>	<u>160,065</u>
Sheridan Rd./ Isabella St. Project (JT with Wilmette)	130,000	-	-	-
Street Resurfacing (2009)	-	-	-	-
Street Resurfacing (2010)	1,700,000	1,223,579	-	-
Street Resurfacing (2011)	-	-	1,200,000	-
Transfer to General Fund - Staff Engineering	122,500	650,004	110,606	11,061
Transfer to General Fund - Street Maintenance	<u>650,000</u>	<u>122,496</u>	<u>586,886</u>	<u>58,689</u>
Total Expenditures	<u>2,602,500</u>	<u>1,996,079</u>	<u>1,897,492</u>	<u>69,750</u>
Net Surplus (Deficit)	<u>\$ (672,500)</u>	<u>\$ 230,768</u>	<u>\$ 4,508</u>	<u>\$ 90,315</u>
Beginning Unreserved Fund Balance		794,436		1,025,204
Ending Unreserved Fund Balance		<u>\$ 1,025,204</u>		<u>\$ 1,115,519</u>

City of Evanston
E911 Fund
As of March 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 670,000	\$ 618,314	\$ 525,000	\$ 49,188
Wireless Surcharge Revenue	380,000	254,486	340,000	67,760
Interest Income	6,000	974	750	54
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,056,000</u>	<u>873,774</u>	<u>865,750</u>	<u>117,002</u>
Operating Expense	848,949	759,737	778,737	40,095
Interfund Transfers Out	143,455	143,472	125,868	12,587
Capital Replacement	<u>1,619,700</u>	<u>913,530</u>	<u>140,000</u>	<u>-</u>
Total Expenditures	<u>2,612,104</u>	<u>1,816,739</u>	<u>1,044,605</u>	<u>52,682</u>
Net Surplus (Deficit)	<u>\$ (1,556,104)</u>	<u>\$ (942,965)</u>	<u>\$ (178,855)</u>	<u>\$ 64,320</u>
Beginning Unreserved Fund Balance		2,203,799		1,260,834
Ending Unreserved Fund Balance		<u>\$ 1,260,834</u>		<u>\$ 1,325,154</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Property Tax Revenue	\$ 378,000	\$ 376,979	\$ 378,000	\$ 9,565
Investment Income	<u>-</u>	<u>35</u>	<u>-</u>	<u>1</u>
Total Revenues	<u>378,000</u>	<u>377,014</u>	<u>378,000</u>	<u>9,566</u>
Professional Fees (Evmark)	<u>378,000</u>	<u>378,216</u>	<u>378,000</u>	<u>97,000</u>
Total Expenditures	<u>378,000</u>	<u>378,216</u>	<u>378,000</u>	<u>97,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (1,202)</u>	<u>\$ -</u>	<u>\$ (87,434)</u>
Beginning Unreserved Fund Balance		310,362		309,160
Ending Unreserved Fund Balance		<u>\$ 309,160</u>		<u>\$ 221,726</u>

City of Evanston
CDBG Fund
As of March 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,955,566	\$ 2,030,592	\$ 2,095,180	\$ 124,746
Funds Reallocated from Prior Years	67,531		25,000	
Program Income	27,079	37,787	20,000	10,197
Miscellaneous	<u>-</u>	<u>314</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>2,050,176</u>	<u>2,068,693</u>	<u>2,140,180</u>	<u>134,943</u>
CDBG Administration/Planning	344,870	215,684	308,367	23,470
Development Activities	843,063	849,510	1,016,894	1,042
Transfers to General Fund	<u>856,000</u>	<u>881,360</u>	<u>772,000</u>	<u>72,373</u>
Total Expenditures	<u>2,043,933</u>	<u>1,946,554</u>	<u>2,097,261</u>	<u>96,885</u>
Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ 6,243</u>	<u>\$ 122,139</u>	<u>\$ 42,919</u>	<u>\$ 38,058</u>
Beginning Unreserved Fund Balance		422,799		544,938
Ending Unreserved Fund Balance		<u>\$ 544,938</u>		<u>\$ 582,996</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 153,981	\$ -	\$ -
Program Income	3,000	-	9,000	1,748
Interest Income	<u>-</u>	<u>403</u>	<u>-</u>	<u>19</u>
Total Revenues	<u>3,000</u>	<u>154,384</u>	<u>9,000</u>	<u>1,767</u>
Program Expenses	20,000	166,014	20,000	159
Transfer to CDBG	55,000	-	-	-
Development Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>75,000</u>	<u>166,014</u>	<u>20,000</u>	<u>159</u>
Net Surplus (Deficit)	<u>\$ (72,000)</u>	<u>\$ (11,630)</u>	<u>\$ (11,000)</u>	<u>\$ 1,608</u>
Beginning Unreserved Fund Balance		1,974,482		1,962,852
Ending Unreserved Fund Balance		<u>\$ 1,962,852</u>		<u>\$ 1,964,460</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Hotel Tax	\$ 1,500,000	\$ 1,255,695	\$ 1,350,000	\$ 7,555
Amusement Tax	300,000	260,621	300,000	16,502
Investment Income	<u>8,000</u>	<u>591</u>	<u>8,000</u>	<u>33</u>
Total Revenues	<u>1,808,000</u>	<u>1,516,907</u>	<u>1,658,000</u>	<u>24,090</u>
Economic Development Activities	1,351,627	722,029	1,640,247	79,447
Tax Rebate Agreement	-	-	-	-
Transfers to General Fund	<u>407,455</u>	<u>407,460</u>	<u>377,256</u>	<u>37,726</u>
Total Expenditures	<u>1,759,082</u>	<u>1,129,489</u>	<u>2,017,503</u>	<u>117,173</u>
Net Surplus (Deficit)	<u>\$ 48,918</u>	<u>\$ 387,418</u>	<u>\$ (359,503)</u>	<u>\$ (93,083)</u>
Beginning Unreserved Fund Balance		2,007,615		2,395,032
Ending Unreserved Fund Balance		<u>\$ 2,395,032</u>		<u>\$ 2,301,949</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <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 March 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 575,009	\$ 746,707	\$ 560,000	\$ 2,282
Program Income	<u>9,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Total Revenues	<u>584,009</u>	<u>746,707</u>	<u>570,000</u>	<u>2,282</u>
Home Administration/Planning	76,500	213,342	56,000	-
CHDO Operating	25,500	-	28,000	-
Development Activities	465,700	444,357	429,600	733
Transfers to General Fund	<u>34,300</u>	<u>33,003</u>	<u>56,400</u>	<u>2,300</u>
Total Expenditures	<u>576,500</u>	<u>690,702</u>	<u>570,000</u>	<u>3,033</u>
Net Surplus (Deficit)	<u>\$ 7,509</u>	<u>\$ 56,005</u>	<u>\$ -</u>	<u>\$ (751)</u>
Beginning Unreserved Fund Balance		2,048,864		2,104,869
Ending Unreserved Fund Balance		<u>\$ 2,104,869</u>		<u>\$ 2,104,118</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Interest Income	\$ 21,000	\$ 548	\$ 1,000	\$ 31
Demolition Taxes	10,000	20,000	8,330	-
Developer Contributions	150,000	31,550	-	-
Rehab Repayments	-	-	20,000	417
Miscellaneous	-	<u>25,162</u>	-	-
Total Revenues	<u>181,000</u>	<u>77,260</u>	<u>29,330</u>	<u>448</u>
Housing - Land	50,000	-	41,650	-
Housing - Buildings	-	-	-	-
Down Payment Assistance	200,000	162,065	166,600	-
Transfers to General Fund	24,000	24,000	19,992	1,999
Miscellaneous	<u>48,000</u>	<u>1,320</u>	<u>39,984</u>	-
Total Expenditures	<u>322,000</u>	<u>187,385</u>	<u>268,226</u>	<u>1,999</u>
Net Surplus (Deficit)	<u>\$ (141,000)</u>	<u>\$ (110,125)</u>	<u>\$ (238,896)</u>	<u>\$ (1,551)</u>
Beginning Unreserved Fund Balance		2,226,094		2,115,969
Ending Unreserved Fund Balance		<u>\$ 2,115,969</u>		<u>\$ 2,114,418</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,704,000	\$ 4,572,756	\$ 4,800,000	\$ 576,104
Interest Income	<u>25,000</u>	<u>27,588</u>	<u>25,000</u>	<u>574</u>
Total Revenue	<u>4,729,000</u>	<u>4,600,344</u>	<u>4,825,000</u>	<u>576,678</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	-
Contributions to Other Agencies	-	-	-	-
Capital Improvements	153,500	-	300,000	18,000
Contractual Services	79,000	114,543	125,000	-
Transfer to Parking Fund (Sherman)	3,385,900	3,385,896	3,419,636	341,963
Transfer to General Fund	<u>325,000</u>	<u>324,996</u>	<u>325,000</u>	<u>32,500</u>
Total Expenditures	<u>4,359,164</u>	<u>4,264,801</u>	<u>4,622,836</u>	<u>392,463</u>
Net Surplus (Deficit)	<u>\$ 369,836</u>	<u>\$ 335,543</u>	<u>\$ 202,164</u>	<u>\$ 184,215</u>
Beginning Unreserved Fund Balance		5,944,391		6,279,934
Ending Unreserved Fund Balance		<u>\$ 6,279,934</u>		<u>\$ 6,464,149</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Taxes	\$ 431,812	\$ 404,512	\$ 428,756	\$ 37,341
Interest Income	<u>100</u>	<u>45</u>	<u>100</u>	<u>1</u>
Total Revenue	<u>431,912</u>	<u>404,557</u>	<u>428,856</u>	<u>37,342</u>
Series 2002C Bonds Principal	325,000	315,000	340,000	-
Series 2002C Bonds Interest	113,062	125,976	88,756	-
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>438,062</u>	<u>440,976</u>	<u>428,756</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (6,150)</u>	<u>\$ (36,419)</u>	<u>\$ 100</u>	<u>\$ 37,342</u>
Beginning Unreserved Fund Balance		22,885		(13,534)
Ending Unreserved Fund Balance		<u>\$ (13,534)</u>		<u>\$ 23,808</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,252,000	\$ 1,039,086	\$ 1,300,000	\$ -
Interest Income	<u>15,000</u>	<u>1,549</u>	<u>5,000</u>	<u>75</u>
Total Revenue	<u>1,267,000</u>	<u>1,040,635</u>	<u>1,305,000</u>	<u>75</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	170,482	141,804	-
Other Expenses	-	-	460,000	-
Operating Transfer to General Fund	<u>141,600</u>	<u>142,385</u>	<u>141,600</u>	<u>14,160</u>
Total Expenditures	<u>816,653</u>	<u>847,867</u>	<u>1,313,404</u>	<u>14,160</u>
Net Surplus (Deficit)	<u>\$ 450,347</u>	<u>\$ 192,768</u>	<u>\$ (8,404)</u>	<u>\$ (14,085)</u>
Beginning Unreserved Fund Balance		3,742,016		3,934,784
Ending Unreserved Fund Balance		<u>\$ 3,934,784</u>		<u>\$ 3,920,699</u>

City of Evanston
Southwest TIF
As of March 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax Increment	\$ 656,000	\$ 437,734	\$ 656,000	\$ 17,076
Interest Income	<u>500</u>	<u>12</u>	<u>500</u>	<u>1</u>
Total Revenue	<u>656,500</u>	<u>437,746</u>	<u>656,500</u>	<u>17,077</u>
Contribution to Other Agencies	840,000	840,000	-	-
Operating Transfer to General Fund	<u>24,100</u>	<u>24,619</u>	<u>24,100</u>	<u>2,410</u>
Total Expenditures	<u>864,100</u>	<u>864,619</u>	<u>24,100</u>	<u>2,410</u>
Net Surplus (Deficit)	<u>\$ (207,600)</u>	<u>\$ (426,873)</u>	<u>\$ 632,400</u>	<u>\$ 14,667</u>
Beginning Unreserved Fund Balance		577,638		150,765
Ending Unreserved Fund Balance		<u>\$ 150,765</u>		<u>\$ 165,432</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax- Current	\$ 10,376,436	\$ 9,241,549	\$ 10,806,574	\$ 1,796,164
Net Property Tax- Prior Year	-	-	-	55,080
Capitalized Interest	68,188	-	-	-
Bond Proceeds/Premium/ Discounts	-	-	-	-
Transfer from Other Funds - IMRF	-	-	871,528	87,101
Interest Income	10,000	700	1,000	107
Transfer from Special Assessment Fund	317,659	317,664	317,660	-
Total Revenue	<u>10,772,283</u>	<u>9,559,913</u>	<u>11,996,762</u>	<u>1,938,452</u>
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	675,000	685,000	-	-
Series 2002 C- Interest	171,737	221,812	117,400	-
Series 2003 - Principal	-	-	-	-
Series 2003 - Interest	-	-	-	-
Series 2003 B- Principal	365,000	365,000	-	-
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	-
Series 2004 B- Principal	1,150,000	1,465,000	1,210,000	-
Series 2004 B- Interest	185,824	248,811	145,494	-
Series 2005- Principal	510,000	525,000	525,000	-
Series 2005- Interest	741,500	761,400	721,500	-
Series 2006- Principal	75,000	125,000	75,000	-
Series 2006- Interest	457,583	472,158	454,620	-
Series 2006 B Bonds- Interest	604,126	604,126	302,063	-
Series 2007 - Principal	1,075,000	1,105,000	1,115,000	-
Series 2007 - Interest	654,625	692,543	626,520	-
Series 2008A - Principal	195,000	349,740	195,000	-
Series 2008A - Interest	144,012	429,376	138,162	-
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	107,962	-	-
Series 2010 A - Principal DSF	-	-	240,000	-
Series 2010 A - Interest DSF	-	-	190,138	-
Series 2010 B - Principal DSF	-	-	695,000	-
Series 2010 B - Interest DSF	-	-	176,528	-
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	-
Fiscal Agent Fees	8,000	12,200	8,000	-
Total Expenditures	<u>11,019,705</u>	<u>10,641,173</u>	<u>9,957,676</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (247,422)</u>	<u>\$ (1,081,260)</u>	<u>\$ 2,039,086</u>	<u>\$ 1,938,452</u>
Beginning Unreserved Fund Balance		354,874		(726,386)
Ending Unreserved Fund Balance		<u>\$ (726,386)</u>		<u>\$ 1,212,066</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Taxes	\$ 689,000	\$ 424,665	\$ 689,000	\$ 103,774
Interest Income	500	239	400	17
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,692</u>
Total Revenue	<u>689,500</u>	<u>424,904</u>	<u>689,400</u>	<u>111,483</u>
General Management Support	-	495,898	-	3,266
Transfers to General Fund	<u>120,400</u>	<u>120,396</u>	<u>120,400</u>	<u>12,040</u>
Total Expenditures	<u>120,400</u>	<u>616,294</u>	<u>120,400</u>	<u>15,306</u>
Net Surplus (Deficit)	<u>\$ 569,100</u>	<u>\$ (191,390)</u>	<u>\$ 569,000</u>	<u>\$ 96,177</u>
Beginning Unreserved Fund Balance		752,961		561,571
Ending Unreserved Fund Balance		<u>\$ 561,571</u>		<u>\$ 657,748</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Taxes	\$ 315,000	\$ 443,052	\$ 580,000	\$ 43,796
Interest Income	<u>500</u>	<u>1,060</u>	<u>1,000</u>	<u>25</u>
Total Revenue	<u>315,500</u>	<u>444,112</u>	<u>581,000</u>	<u>43,821</u>
General Management Support	-	-	-	-
Capital Projects	490,000	281,749	490,000	-
Transfers to General Fund	<u>25,000</u>	<u>56,974</u>	<u>50,000</u>	<u>5,000</u>
Total Expenditures	<u>515,000</u>	<u>338,723</u>	<u>540,000</u>	<u>5,000</u>
Net Surplus (Deficit)	<u>\$ (199,500)</u>	<u>\$ 105,389</u>	<u>\$ 41,000</u>	<u>\$ 38,821</u>
Beginning Unreserved Fund Balance		935,120		1,040,509
Ending Unreserved Fund Balance		<u>\$ 1,040,509</u>		<u>\$ 1,079,330</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <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	\$ -
Installment Loan Proceeds	400,000		-	-
Grants	5,129,385	1,783,089	4,769,000	-
Private Contributions	450,000		575,000	-
Miscellaneous	-		-	-
Interest Income	<u>50,000</u>	<u>49,068</u>	-	<u>2,183</u>
Total Revenue	<u>13,881,628</u>	<u>8,405,079</u>	<u>10,422,500</u>	<u>2,183</u>
Administration			95,680	1,423
Capital Outlay (includes prior year rollovers)	16,331,628	7,430,724	4,982,820	244,009
Interfund Transfers Out	<u>300,000</u>	<u>658,121</u>	<u>300,000</u>	<u>30,213</u>
Total Expenditures	<u>16,631,628</u>	<u>8,088,845</u>	<u>5,378,500</u>	<u>275,645</u>
Net Surplus (Deficit)	<u>\$ (2,750,000)</u>	<u>\$ 316,234</u>	<u>\$ 5,044,000</u>	<u>\$ (273,462)</u>
Beginning Unreserved Fund Balance		5,441,774		5,758,008
Ending Unreserved Fund Balance		<u>\$ 5,758,008</u>		<u>\$ 5,484,546</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Special Assessments Collected	\$ 550,000	\$ 398,432	\$ 550,000	\$ 23,546
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>6,005</u>	<u>25,000</u>	<u>-</u>
Total Revenue	<u>575,000</u>	<u>404,437</u>	<u>575,000</u>	<u>23,546</u>
Transfer to Debt Service Fund	317,659	317,664	317,659	-
Capital Improvements	480,000	190,932	1,575,000	-
General Management Support	-	826	-	-
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>797,659</u>	<u>509,422</u>	<u>1,892,659</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (222,659)</u>	<u>\$ (104,985)</u>	<u>\$ (1,317,659)</u>	<u>\$ 23,546</u>
Beginning Unreserved Fund Balance		3,833,829		3,728,844
Ending Unreserved Fund Balance		<u>\$ 3,728,844</u>		<u>\$ 3,752,390</u>

City of Evanston
 Parking Fund
 As of March 31, 2011

	FY 2010-2011	FY 2010-2011	FY 2011	FY 2011
	Adopted	Unaudited	Adopted	YTD
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Parking Lots & Meters	\$ 2,832,000	\$ 2,757,467	\$ 2,349,060	\$ 273,889
Church Street Garage	810,000	580,722	583,333	67,848
Maple Avenue Garage	1,367,000	1,158,851	1,138,711	84,602
Sherman Avenue Garage	1,598,000	1,376,630	1,331,134	125,935
Washington National TIF Interfund Transfers-In	3,385,900	3,385,896	2,820,455	341,964
Downtown II TIF Interfund Transfers-In	-	-	-	-
Downtown TIF Revenues	-	-	-	-
Interest Income	34,900	5,998	34,900	687
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>9,265,564</u>	<u>10,301,593</u>	<u>894,925</u>
7005 - Parking System Administration	661,407	597,418	743,677	40,603
7015 - Parking Lots and Meters	971,743	770,569	799,498	57,859
7025 - Church Street Self Park	800,100	614,253	674,084	32,154
7030 - Church Street Debt Payments	159,700	155,124	133,030	-
7036 - Sherman Avenue Garage	5,878,900	4,523,838	5,324,706	75,374
7037 - Maple Avenue Garage	1,920,991	1,100,128	1,680,189	65,735
7038 - TIF Bond/Transfers	-	-	-	-
7050- Interfund Transfers Out	964,276	964,272	803,242	80,324
Capital Improvements	<u>-</u>	<u>-</u>	<u>2,936,000</u>	<u>-</u>
Total Expenditures	<u>11,357,117</u>	<u>8,725,602</u>	<u>13,094,426</u>	<u>352,049</u>
Net Surplus (Deficit)	<u>\$ 714,683</u>	<u>\$ 539,962</u>	<u>\$ (2,792,833)</u>	<u>\$ 542,876</u>
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	927,743	770,569	762,846	57,859
7015 Parking Meter Depreciation	<u>44,000</u>	<u>-</u>	<u>36,652</u>	<u>-</u>
SUBTOTAL	<u>971,743</u>	<u>770,569</u>	<u>799,498</u>	<u>57,859</u>
7025- Church Garage Activities	584,100	614,253	494,156	32,154
7025- Church Garage Depreciation	<u>216,000</u>	<u>-</u>	<u>179,928</u>	<u>-</u>
SUBTOTAL	<u>800,100</u>	<u>614,253</u>	<u>674,084</u>	<u>32,154</u>
7036 Sherman Garage Activities	1,425,000	2,213,838	1,199,756	(2,234,626)
7036 Transfer to General Fund	-	-	-	-
7036 Debt Service Payments	3,403,900	2,310,000	3,250,300	2,310,000
7036 Reserve (Depreciation)	<u>1,050,000</u>	<u>-</u>	<u>874,650</u>	<u>-</u>
SUBTOTAL	<u>5,878,900</u>	<u>4,523,838</u>	<u>5,324,706</u>	<u>75,374</u>
7037 Maple Garage Activities	1,186,991	1,100,128	1,013,991	65,735
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>1,100,128</u>	<u>1,680,189</u>	<u>65,735</u>
Beginning Unreserved Fund Balance		16,158,991		16,698,953
Ending Unreserved Fund Balance		<u>\$ 16,698,953</u>		<u>\$ 17,241,829</u>

City of Evanston
Water Fund
As of March 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Evanston	\$ 5,675,000	\$ 5,198,484	\$ 4,647,499	\$ 414,889
Skokie	2,690,000	2,885,096	2,286,500	224,421
Northwest Commission	4,100,000	4,781,645	3,570,300	373,828
Investment Earnings	12,000	2,773	9,996	122
Debt Proceeds	3,500,000	-	2,500,000	-
Debt Proceeds (zero interest)	531,335	-	-	-
Fees and Merchandise Sales	50,000	52,915	35,000	3,165
Fees and Outside Work	80,000	196,821	66,640	6,538
Grants	510,246	52,865	350,000	-
Phosphate Sales	60,000	46,140	49,980	4,894
Property Sales and Rentals	184,200	182,091	193,388	-
Misc Revenue	63,000	11,895	-	8,100
Total Revenue	<u>17,455,781</u>	<u>13,410,725</u>	<u>13,709,303</u>	<u>1,035,957</u>
General Support	788,521	646,697	681,872	46,226
Pumping	2,655,827	2,092,489	2,270,869	72,622
Filtration	2,492,978	2,188,522	2,138,628	126,237
Distribution	1,384,891	1,170,913	1,245,937	82,802
Meter Maintenance	356,611	301,108	334,345	19,352
Other Operating Expenses	239,800	104,867	219,791	2,318
Debt Service	657,560	-	82,542	-
Capital Outlay	155,000	78,350	115,500	-
Capital Improvements	7,600,581	2,801,096	7,670,000	-
Interfund Transfers Out - General Fund	3,286,800	3,286,800	2,737,748	280,282
Interfund Transfers Out - Insurance Fund	468,492	468,492	390,410	32,534
Total Expense	<u>20,087,061</u>	<u>13,139,334</u>	<u>17,887,642</u>	<u>662,373</u>
Net Surplus (Deficit)	<u>\$ (2,631,280)</u>	<u>\$ 271,391</u>	<u>\$ (4,178,339)</u>	<u>\$ 373,584</u>
Beginning Unreserved Fund Balance		8,042,109		8,313,500
Ending Unreserved Fund Balance		<u>\$ 8,313,500</u>		<u>\$ 8,687,084</u>

City of Evanston
Sewer Fund
As of March 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Operations	\$ 14,284,000	\$ 13,390,107	\$ 10,931,000	\$ 1,022,673
Debt Proceeds	-		4,000,000	-
Investment Earnings	4,000	1,619	3,332	97
Miscellaneous	-	30,764	89,586	-
Total Revenue	<u>14,288,000</u>	<u>13,422,490</u>	<u>15,023,918</u>	<u>1,022,770</u>
Sewer Operations	1,972,921	1,725,154	1,673,727	110,673
Other Operating Expenses	53,100	21,004	21,000	-
Interfund Transfers Out (Excludes Fleet)	536,203	536,220	446,657	44,666
Capital Outlay	30,000		12,000	
Capital Improvement Account	700,000	231,513	687,475	-
Depreciation	-		-	
Debt Service	14,215,356	14,226,600	14,215,356	1,761,796
Total Expenses	<u>17,507,580</u>	<u>16,740,491</u>	<u>17,056,215</u>	<u>1,917,135</u>
Net Surplus (Deficit)	<u>\$ (3,219,580)</u>	<u>\$ (3,318,001)</u>	<u>\$ (2,032,297)</u>	<u>\$ (894,365)</u>
Beginning Unreserved Fund Balance		2,591,620		(726,381)
Ending Unreserved Fund Balance		<u>\$ (726,381)</u>		<u>\$ (1,620,746)</u>

City of Evanston
Solid Waste
As of March 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Solid Waste Franchise Fees	\$ -	\$ -	\$ 141,610	-
SWANCC Recycling Incentive	-	-	124,950	1,975
Recycling Service Charge	-	-	1,826,269	152,041
Sanitation Service Charge Penalty	-	-	16,660	-
Special Pickup Fees	-	-	100,000	142
State Recycling Grant	-	-	45,000	-
Trash Cart Sales	-	-	15,000	2,453
Yard Waste Fees	-	-	680,000	16,792
Total Revenue	<u>-</u>	<u>-</u>	<u>2,949,489</u>	<u>173,403</u>
Refuse Collection & Disposal	-	-	1,975,110	59,163
Residential Recycling Collection	-	-	960,841	36,895
Yard Waste Collection	-	-	1,031,334	6,790
Total Expense	<u>-</u>	<u>-</u>	<u>3,967,285</u>	<u>102,848</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,017,796)</u>	<u>70,555</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u><u>\$ -</u></u>		<u><u>70,555</u></u>

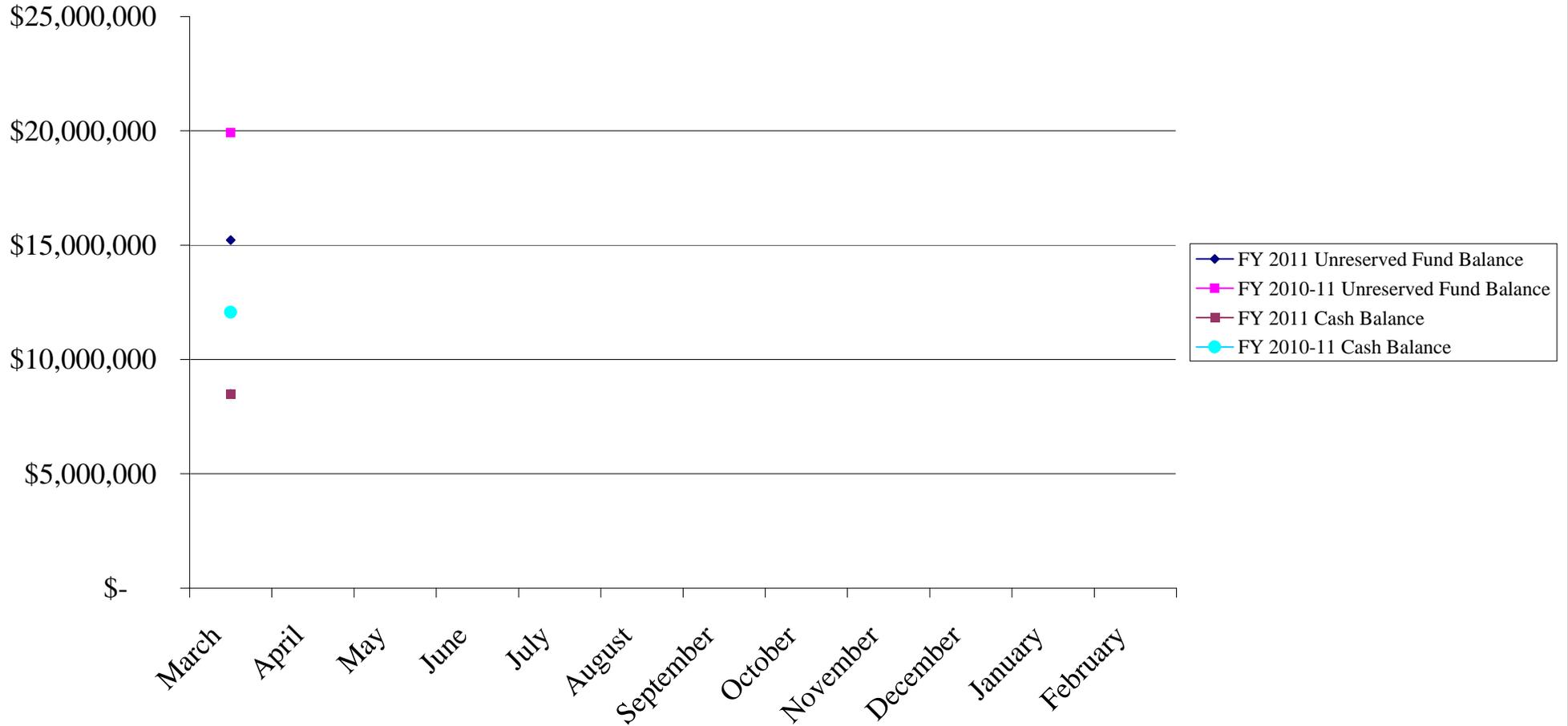
City of Evanston
Fleet Fund
As of March 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <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	\$ 287,789
Parking Fund	29,700	29,700	24,740	2,474
Water Fund	195,100	195,100	162,518	16,252
Sewer Fund	305,500	305,500	254,482	25,448
Solid Waste Fund	-	-	396,000	39,600
Sale of Surplus Property	252,260	91,591	350,000	-
Damage to City Property	29,770	-	24,798	-
Miscellaneous Revenue	-	362,969	-	9,946
Interest Income	5,000	897	4,165	50
Total Revenues	<u>4,865,130</u>	<u>5,033,483</u>	<u>4,094,588</u>	<u>381,559</u>
General Support	287,135	255,555	236,857	18,276
Major Maintenance	2,914,725	2,828,035	2,934,771	140,048
Capital Outlay	<u>1,700,000</u>	<u>1,833,959</u>	<u>1,933,320</u>	-
Total Expenditures	<u>4,901,860</u>	<u>4,917,549</u>	<u>5,104,948</u>	<u>158,324</u>
Net Surplus (Deficit)	<u>\$ (36,730)</u>	<u>\$ 115,934</u>	<u>\$ (1,010,360)</u>	<u>\$ 223,235</u>
Beginning Unreserved Fund Balance		919,163		1,035,097
Ending Unreserved Fund Balance		<u>\$ 1,035,097</u>		<u>\$ 1,258,332</u>

City of Evanston
Insurance Fund
As of March 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <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	\$ 889,234
Charges for Services - Parking Fund	499,176	499,191	355,946	90,100
Charges for Services - Water Fund	966,092	966,056	913,521	85,823
Charges for Services - Sewer Fund	432,203	432,214	367,581	50,961
Charges for Services - E911 Fund	75,355	75,316	89,376	31,868
Charges for Services - CDBG Fund	40,555	40,603	33,677	4,710
Charges for Services - Economic Dev. Fund	44,055	44,064	51,116	5,112
Charges for Services - Fleet Fund	138,500	138,470	184,760	18,476
Charges for Services - NSP II Fund	-	-	5,463	-
Charges for Services - Solid Waste Fund	-	-	145,937	-
Retiree Health Insurance Contributions	2,036,000	1,656,915	1,695,988	97,652
Employee Health Insurance Contributions	1,304,450	1,375,277	1,200,000	17,480
Subrogation Proceeds	100,000	221,603	83,300	8,893
Investment Income	50,000	1,030	41,650	58
Total Revenues	<u>15,788,886</u>	<u>15,888,881</u>	<u>15,275,131</u>	<u>1,300,367</u>
General Administration	277,587	380,307	251,843	22,279
Liability Insurance Premiums	470,000	510,658	391,510	443,437
Liability Legal Fees	425,000	479,709	175,000	82,136
Liability Settlement Payments	400,000	253,788	300,000	10,652
Health Insurance Premiums	12,147,850	12,373,252	11,138,960	1,044,109
Health Insurance Opt Outs	78,000	71,420	64,974	5,580
Workers Comp Insurance Premiums	90,000	103,997	120,000	-
Workers Comp Legal Fees	170,000	93,435	71,000	4,176
Workers Comp Medical Payments	500,000	844,442	900,000	161,595
Workers Comp Settlement Payments	1,000,000	1,129,738	833,000	66,840
Workers Comp TPA Pymts (Non specific)	-	-	108,750	-
Workers Comp TTD Pymts (Non sworn)	300,000	194,016	249,000	8,683
Total Expenditures	<u>15,858,437</u>	<u>16,434,762</u>	<u>14,604,037</u>	<u>1,849,487</u>
Net Surplus (Deficit)	<u>\$ (69,551)</u>	<u>\$ (545,881)</u>	<u>\$ 671,094</u>	<u>\$ (549,120)</u>
Beginning Unreserved Fund Balance		(4,128,203)		(4,674,084)
Ending Unreserved Fund Balance		<u>\$ (4,674,084)</u>		<u>\$ (5,223,204)</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	January	February
FY 2011 Unreserved Fund Balance	\$ 15,222,768											
FY 2010-11 Unreserved Fund Balance	\$ 19,918,009											
FY 2011 Cash Balance	\$ 8,500,193											
FY 2010-11 Cash Balance	\$ 12,065,689											