



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: October 2011 Monthly Financial Report

Date: November 28, 2011

Please find attached the unaudited financial statements as of October 31, 2011, which represents 80% of the 2011 fiscal year. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

City of Evanston Fund Financial Performance Summary As of October 31, 2011

Fund Name	Fund #	YTD	YTD	YTD	10/31/2011	10/31/2011
		10/31/2011	10/31/2011	10/31/2011	Unreserved	Cash
		Revenue	Expenses	Net	Fund Bal	Balance*
General	100	\$ 54,729,295	\$ 54,752,246	\$ (22,951)	\$ 14,559,012	\$ 5,209,882
HPRP	190	151,051	151,051	-	-	-
Neighborhood Stabilization	195	3,245,794	3,156,430	89,364	89,364	89,364
Motor Fuel	200	1,550,202	1,426,115	124,087	806,177	968,574
Emergency 911	205	662,790	714,550	(51,760)	1,343,072	1,223,070
SSA#4	210	202,401	388,000	(185,599)	(73,274)	(264,930)
CDBG	215	1,227,658	1,065,146	162,512	585,311	78,966
CDBG Loan	220	145,801	151,408	(5,607)	1,999,115	50,562
Economic Development	225	1,243,498	1,515,452	(271,954)	2,151,247	2,141,279
Neighborhood Improvement	235	-	-	-	89,915	89,915
Home	240	54,194	28,844	25,350	2,661,881	44,606
Affordable Housing	250	5,438	36,909	(31,471)	2,267,682	553,544
Washington National TIF	300	3,236,295	3,156,342	79,953	9,242,629	6,818,822
SSA#5	305	244,111	53,853	190,258	428,680	211,688
SW II TIF (Howard Hartrey)	310	671,184	185,009	486,175	5,697,940	5,126,443
Southwest TIF	315	246,753	719,280	(472,527)	(75,030)	(321,760)
Debt Service	320	9,795,091	5,112,838	4,682,253	4,356,787	5,149,594
Howard Ridge TIF	330	578,875	112,570	466,305	1,218,255	1,028,529
West Evanston TIF	335	301,830	45,480	256,350	1,510,793	1,296,860
Capital Improvement	415	5,297,759	5,515,973	(218,214)	5,687,130	5,935,876
Special Assessment	420	136,729	575,998	(439,269)	3,320,686	3,320,683
Parking	505	6,787,762	3,732,799	3,054,963	25,101,260	15,660,230
Water	510	10,119,922	10,502,873	(382,951)	5,750,936	9,623,409
Sewer	515	18,056,303	10,351,682	7,704,621	6,815,558	9,581,811
Solid Waste	520	2,174,881	3,294,814	(1,119,933)	(1,119,933)	(1,163,820)
Fleet	600	3,351,514	2,631,410	720,104	3,114,062	1,657,742
Insurance	605	11,493,086	11,453,786	39,300	(4,898,197)	559,596
Total**		\$ 135,710,217	\$ 120,830,858	\$ 14,879,359	\$ 92,631,058	\$ 74,670,535

*This is net of any interfund receivables/payables

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

Included above are the ending balances as of October 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, 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 \$9.3M 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 \$2.4M. 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:	\$ 2,431,000
Sales Tax:	\$ 2,200,000
Home Rule Sales Tax:	\$ 1,370,000
Use Tax:	\$ 243,000
Telecommunication Tax:	\$ 795,000
Utility Tax:	\$ 366,000
Total Receivables:	\$ 7,405,000

The remaining amount of approximately \$1.9M 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

The General Fund shows a minor deficit through 10/31/11 of \$22,951. However, staff anticipates that the Fund will end the 2011 fiscal year in a modest surplus status as was projected during the 2012 Proposed Budget review.

Through October 31, 2011, the SSA #4 Fund is showing a deficit of \$185,599, a negative fund balance of \$73,274 and a negative cash balance of \$264,930. As of November 29, 2011 the City has received approximately \$153,000 of the second property tax installment for the SSA #4 Fund. The projected deficit for the SSA #4 Fund in FY 2011 is approximately \$32,000. Staff expects that the first property tax installment of 2012 will offset this deficit. The SSA #4 Fund is projected to have a positive fund balance of \$79,098 at the end of the current fiscal year.

Through October 31, 2011, the Southwest TIF Fund is showing a deficit of \$472,527, a negative fund balance of \$75,030 and a negative cash balance of \$321,760. As of November 29, 2011 the City has received approximately \$205,000 of the second property tax installment for the Southwest TIF Fund. The shortfall is due to a timing issue related to the sale of the Ward Manufacturing Property. Staff anticipates that the fund will end the year with a deficit of \$275,000 and a positive fund balance of \$125,000. Staff expects that the first property tax installment of 2012 will offset this deficit in the Southwest TIF Fund.

For the Solid Waste Fund, revenues through October 31, 2011 were \$2,174,881 and expenditures were \$3,294,814 resulting in a deficit and negative fund balance of \$1,119,933 and a negative cash balance of \$1,163,820. Staff anticipates the Solid Waste Fund will have a deficit in FY 2011.

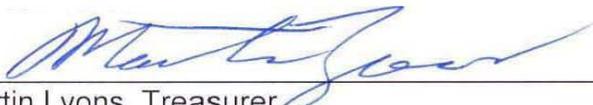
As of October 31, 2011, the Insurance Fund had a negative fund balance of \$4,898,197. This negative fund balance is primarily due to insurance reserves for potential claims payable. These claims/cases have not been settled, and therefore there is no guarantee the City will actually experience this negative 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 October 31, 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 October 31, 2011
 (Target is 80% of FY 2011 Budget)

	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund			
	<u>Revenues</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
Property Tax	\$ 16,516,200	\$ 10,515,800	63.7%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	11,852,968	9,729,853	82.1%													
State Income Tax	4,635,565	4,106,372	88.6%													
Utility Tax	6,982,341	5,155,390	73.8%													
Real Estate Transfer Tax	1,500,000	1,753,772	116.9%													
Liquor Tax	1,623,754	1,459,995	89.9%													
Other Taxes	4,433,860	3,419,050	77.1%													
Licenses, Permits, Fees	7,293,557	4,090,639	56.1%													
Charges for Services	6,048,402	5,271,397	87.2%	4,545,138	4,046,653	89.0%	10,504,299	8,885,842	84.6%	10,931,000	9,155,642	83.8%	2,949,489	2,174,881	73.7%	
Intergovernmental Revenues	802,239	873,215	108.8%	2,820,455	2,735,709	97.0%										
Interfund Transfers	6,790,549	5,247,582	77.3%													
Other Non-Tax Revenue	5,394,047	3,106,230	57.6%	2,936,000	5,400	0.2%	4,125,004	1,234,080	29.9%	4,092,918	103,556	2.5%				
Total Revenues	\$ 73,873,482	\$ 54,729,295	74.1%	\$ 10,301,593	\$ 6,787,762	65.9%	\$ 14,629,303	\$ 10,119,922	69.2%	\$ 15,023,918	\$ 9,259,198	61.6%	\$ 2,949,489	\$ 2,174,881	73.7%	
Expenditures																
Legislative	\$ 523,131	\$ 401,476	76.7%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,675,952	574,313	34.3%													
Law Department	828,120	619,074	74.8%													
Administrative Services Department	8,206,488	4,952,276	60.3%													
Community and Econ. Development	2,824,205	1,958,753	69.4%													
Police Department	20,263,642	16,070,949	79.3%													
Fire & Life Safety Services	11,192,783	8,612,618	76.9%													
Health Department	2,135,313	1,499,008	70.2%													
Public Works- Operating	6,862,268	4,825,611	70.3%	10,158,426	3,732,799	36.7%	10,102,142	7,060,940	69.9%	16,368,740	10,014,183	61.2%	3,967,285	3,294,814	83.0%	
Public Works- Capital Outlay				3,242,598	-	0.0%	7,785,500	3,441,933	44.2%	687,475	337,499	49.1%				
Public Library	3,708,359	2,756,662	74.3%													
Parks, Recreation & Comm. Service:	15,653,221	12,481,506	79.7%													
Total Expenditures	\$ 73,873,482	\$ 54,752,246	74.1%	\$ 13,401,024	\$ 3,732,799	27.9%	\$ 17,887,642	\$ 10,502,873	58.7%	\$ 17,056,215	\$ 10,351,682	60.7%	\$ 3,967,285	\$ 3,294,814	83.0%	

**City of Evanston
General Fund
As of October 31, 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	\$ 10,515,800
Tax - State Use	1,095,000	1,060,610	677,877	690,636
Tax - Sales Tax (ROT)	8,914,000	8,791,573	7,300,000	5,936,915
Tax - Sales Tax Home Rule	5,520,000	5,724,904	4,552,968	3,792,938
Tax - Auto Rental	35,000	36,445	29,155	25,247
Tax - Athletic Contest	650,200	646,337	550,000	154,227
Tax - State Income	5,717,000	5,808,360	4,635,565	4,106,372
Tax - Fire Insurance	-	-	90,000	-
Tax - Electric Utility	2,802,000	2,783,149	2,196,333	1,881,509
Tax - Natural Gas Distribution	1,583,000	1,188,498	1,385,130	737,744
Tax - Natural Gas Use	869,000	740,854	709,044	429,923
Tax - Cigarette	485,000	440,103	295,284	250,827
Tax - Local Gasoline	450,000	558,024	550,378	371,126
Tax - Liquor	2,050,000	2,070,063	1,623,754	1,459,995
Tax - Parking	1,785,000	2,330,876	1,800,000	1,554,093
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	1,753,772
Tax - Telecommunications	3,230,000	3,160,106	2,691,834	2,106,214
License Fees - Vehicles	2,700,000	2,598,341	1,799,820	712,093
License Fees - Other	1,163,600	959,800	814,720	699,121
Other Fees	1,214,500	1,208,836	1,092,617	872,887
Permit Fees - Building	2,200,000	2,702,810	2,500,000	915,873
Permit Fees - Other	1,041,800	1,197,488	1,086,400	890,665
Fines and Forfeiture Revenue	4,403,500	4,002,700	3,806,864	2,611,267
Charges for Services Revenue	10,516,700	9,702,647	6,048,402	5,271,397
Other Revenue	1,400,800	3,349,977	1,575,183	493,323
Intergovernmental Revenue	785,500	1,152,632	802,239	873,215
Interfund Transfers In (Other Funds)	7,336,200	7,608,746	6,790,549	5,247,582
Interest Income	100,000	11,454	12,000	1,640
Total Revenue	<u>86,873,900</u>	<u>88,525,678</u>	<u>73,873,482</u>	<u>54,729,295</u>
Legislative	603,194	589,865	523,131	401,476
City Administration	1,952,348	1,921,782	1,675,952	574,313
Law Department	1,026,853	960,007	828,120	619,074
Administrative Services Department	8,770,765	9,266,548	8,206,488	4,952,276
Community and Economic Development	3,885,366	3,904,597	2,824,205	1,958,753
Police Department	21,776,503	22,439,417	20,263,642	16,070,949
Fire & Life Safety Services Department	12,329,910	12,819,555	11,192,783	8,612,618
Health Department	2,307,906	2,079,737	2,135,313	1,499,008
Public Works Department	12,899,123	12,618,306	6,862,268	4,825,611
Library	4,217,872	4,214,554	3,708,359	2,756,662
Parks, Recreation & Community Services	16,808,920	16,157,573	15,653,221	12,481,506
Total Expenditures	<u>86,578,760</u>	<u>86,971,941</u>	<u>73,873,482</u>	<u>54,752,246</u>
Net Surplus (Deficit)	<u>\$ 295,140</u>	<u>\$ 1,553,737</u>	<u>\$ -</u>	<u>\$ (22,951)</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>\$ 14,559,012</u>

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

City of Evanston
Homelessness Prevention & Rapid Re-Housing Program
As of October 31, 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	\$ 151,051
Total Revenue	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>151,051</u>
HPRP Administration	-	-	27,000	10,842
Program Activities	-	-	261,460	140,209
Total Expenditures	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>151,051</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 October 31, 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	\$ 3,245,794
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>3,245,794</u>
Development Activities	4,000,000	4,205,637	7,985,000	2,940,856
Administration	-	-	124,345	91,942
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>278,000</u>	<u>123,632</u>
Total Expenditures	<u>4,000,000</u>	<u>4,205,637</u>	<u>8,387,345</u>	<u>3,156,430</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,364</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ 89,364</u>

City of Evanston
Motor Fuel Fund
As of October 31, 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	\$ 1,549,751
Investment Earnings	30,000	1,614	2,000	451
Miscellaneous Income	-	2,108	-	-
Total Revenue	<u>1,930,000</u>	<u>1,883,734</u>	<u>1,902,000</u>	<u>1,550,202</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	88,485
Transfer to General Fund - Street Maintenance	650,000	122,496	586,886	469,509
Total Expenditures	<u>2,602,500</u>	<u>1,996,080</u>	<u>1,897,492</u>	<u>1,426,115</u>
Net Surplus (Deficit)	<u>\$ (672,500)</u>	<u>\$ (112,346)</u>	<u>\$ 4,508</u>	<u>\$ 124,087</u>
Beginning Unreserved Fund Balance		794,436		682,090
Ending Unreserved Fund Balance		<u>\$ 682,090</u>		<u>\$ 806,177</u>

City of Evanston
E911 Fund
As of October 31, 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	\$ 383,933
Wireless Surcharge Revenue	380,000	410,851	340,000	278,670
Interest Income	6,000	974	750	187
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>662,790</u>
Operating Expense	848,949	764,833	778,737	549,157
Interfund Transfers Out	143,455	143,472	125,868	100,694
Capital Replacement	<u>1,619,700</u>	<u>913,530</u>	<u>229,353</u>	<u>64,699</u>
Total Expenditures	<u>2,612,104</u>	<u>1,821,835</u>	<u>1,133,958</u>	<u>714,550</u>
Net Surplus (Deficit)	<u>\$ (1,556,104)</u>	<u>\$ (808,967)</u>	<u>\$ (268,208)</u>	<u>\$ (51,760)</u>
Beginning Unreserved Fund Balance		2,203,799		1,394,832
Ending Unreserved Fund Balance		<u>\$ 1,394,832</u>		<u>\$ 1,343,072</u>

City of Evanston
Special Service Area #4 Fund
As of October 31, 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>388,000</u>
Total Expenditures	<u>378,000</u>	<u>378,216</u>	<u>378,000</u>	<u>388,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (161,084)</u>	<u>\$ -</u>	<u>\$ (185,599)</u>
Beginning Unreserved Fund Balance		273,409		112,325
Ending Unreserved Fund Balance		<u>\$ 112,325</u>		<u>\$ (73,274)</u>

City of Evanston
CDBG Fund
As of October 31, 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	\$ 1,212,727
Funds Reallocated from Prior Years	67,531	-	25,000	
Program Income	27,079	37,787	20,000	14,931
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>1,227,658</u>
CDBG Administration/Planning	344,870	359,568	308,367	140,561
Development Activities	843,063	768,449	1,016,894	370,273
Transfers to General Fund	<u>856,000</u>	<u>881,360</u>	<u>772,000</u>	<u>554,312</u>
Total Expenditures	<u>2,043,933</u>	<u>2,009,377</u>	<u>2,097,261</u>	<u>1,065,146</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>\$ 162,512</u>
Beginning Unreserved Fund Balance		422,799		422,799
Ending Unreserved Fund Balance		<u>\$ 422,799</u>		<u>\$ 585,311</u>

City of Evanston
CDBG Loan Fund
As of October 31, 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	\$ -	\$ 145,572
Program Income	3,000	-	9,000	
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>229</u>
Total Revenues	<u>3,000</u>	<u>65,814</u>	<u>9,000</u>	<u>145,801</u>
Program Expenses	20,000	35,574	20,000	151,408
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>151,408</u>
Net Surplus (Deficit)	<u>\$ (72,000)</u>	<u>\$ 30,240</u>	<u>\$ (11,000)</u>	<u>\$ (5,607)</u>
Beginning Unreserved Fund Balance		1,974,482		2,004,722
Ending Unreserved Fund Balance		<u>\$ 2,004,722</u>		<u>\$ 1,999,115</u>

City of Evanston
Economic Development Fund
As of October 31, 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	\$ 1,070,252
Amusement Tax	300,000	276,720	300,000	173,133
Investment Income	<u>8,000</u>	<u>591</u>	<u>8,000</u>	<u>113</u>
Total Revenues	<u>1,808,000</u>	<u>1,553,024</u>	<u>1,658,000</u>	<u>1,243,498</u>
Economic Development Activities	1,351,627	747,437	1,640,247	1,213,647
Tax Rebate Agreement	-	-	-	-
Transfers to General Fund	<u>407,455</u>	<u>390,000</u>	<u>377,256</u>	<u>301,805</u>
Total Expenditures	<u>1,759,082</u>	<u>1,137,437</u>	<u>2,017,503</u>	<u>1,515,452</u>
Net Surplus (Deficit)	<u>\$ 48,918</u>	<u>\$ 415,587</u>	<u>\$ (359,503)</u>	<u>\$ (271,954)</u>
Beginning Unreserved Fund Balance		2,007,615		2,423,201
Ending Unreserved Fund Balance		<u>\$ 2,423,201</u>		<u>\$ 2,151,247</u>

City of Evanston
Neighborhood Improvement Fund
As of October 31, 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 October 31, 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	\$ 54,194
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>54,194</u>
Home Administration/Planning	51,000	-	56,000	2,667
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>24,264</u>
Total Expenditures	<u>576,500</u>	<u>83,141</u>	<u>570,000</u>	<u>28,844</u>
Net Surplus (Deficit)	<u>\$ 7,509</u>	<u>\$ 587,667</u>	<u>\$ -</u>	<u>\$ 25,350</u>
Beginning Unreserved Fund Balance		2,048,864		2,636,531
Ending Unreserved Fund Balance		<u>\$ 2,636,531</u>		<u>\$ 2,661,881</u>

City of Evanston
Affordable Housing Fund
As of October 31, 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	\$ 105
Demolition Taxes	10,000	20,000	8,330	
Developer Contributions	150,000	150,000	-	2,000
Rehab Repayments	-		20,000	3,333
Miscellaneous	-	<u>37,037</u>	-	-
Total Revenues	<u>181,000</u>	<u>208,135</u>	<u>29,330</u>	<u>5,438</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	15,994
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>36,909</u>
Net Surplus (Deficit)	<u>\$ (141,000)</u>	<u>\$ 73,059</u>	<u>\$ (238,896)</u>	<u>\$ (31,471)</u>
Beginning Unreserved Fund Balance		2,226,094		2,299,153
Ending Unreserved Fund Balance		<u>\$ 2,299,153</u>		<u>\$ 2,267,682</u>

City of Evanston
Washington National TIF Fund
As of October 31, 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	\$ 3,231,883
Interest Income	<u>25,000</u>	<u>27,588</u>	<u>25,000</u>	<u>4,412</u>
Total Revenue	<u>4,729,000</u>	<u>4,915,503</u>	<u>4,825,000</u>	<u>3,236,295</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	101,533
Contractual Services	79,000	94,942	125,000	
Transfer to Parking Fund (Sherman)	3,385,900	3,385,896	3,419,636	2,735,709
Transfer to General Fund	<u>325,000</u>	<u>324,996</u>	<u>325,000</u>	<u>260,000</u>
Total Expenditures	<u>4,359,164</u>	<u>4,245,200</u>	<u>5,096,551</u>	<u>3,156,342</u>
Net Surplus (Deficit)	<u>\$ 369,836</u>	<u>\$ 670,303</u>	<u>\$ (271,551)</u>	<u>\$ 79,953</u>
Beginning Unreserved Fund Balance		8,492,373		9,162,676
Ending Unreserved Fund Balance		<u>\$ 9,162,676</u>		<u>\$ 9,242,629</u>

City of Evanston
Special Service Area #5
As of October 31, 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 October 31, 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	\$ 670,496
Interest Income	<u>15,000</u>	<u>1,549</u>	<u>5,000</u>	<u>688</u>
Total Revenue	<u>1,267,000</u>	<u>885,012</u>	<u>1,305,000</u>	<u>671,184</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>113,280</u>
Total Expenditures	<u>816,653</u>	<u>847,868</u>	<u>1,313,404</u>	<u>185,009</u>
Net Surplus (Deficit)	<u>\$ 450,347</u>	<u>\$ 37,144</u>	<u>\$ (8,404)</u>	<u>\$ 486,175</u>
Beginning Unreserved Fund Balance		5,174,621		5,211,765
Ending Unreserved Fund Balance		<u>\$ 5,211,765</u>		<u>\$ 5,697,940</u>

City of Evanston
Southwest TIF
As of October 31, 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>	
Net Property Tax Increment	\$ 656,000	\$ 330,136	\$ 656,000	\$ 246,731	451,731
Interest Income	<u>500</u>	<u>12</u>	<u>500</u>	<u>22</u>	22
Total Revenue	<u>656,500</u>	<u>330,148</u>	<u>656,500</u>	<u>246,753</u>	451,753
Contribution to Other Agencies	840,000	840,523	700,000	700,000	700,000
Operating Transfer to General Fund	<u>24,100</u>	<u>24,096</u>	<u>24,100</u>	<u>19,280</u>	24,100
Total Expenditures	<u>864,100</u>	<u>864,619</u>	<u>724,100</u>	<u>719,280</u>	724,100
Net Surplus (Deficit)	<u>\$ (207,600)</u>	<u>\$ (534,471)</u>	<u>\$ (67,600)</u>	<u>\$ (472,527)</u>	(272,347)
Beginning Unreserved Fund Balance		931,968		397,497	397,497
Ending Unreserved Fund Balance		<u>\$ 397,497</u>		<u>\$ (75,030)</u>	125,150

City of Evanston
Debt Service Fund
As of October 31, 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	\$ 6,650,360
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	582,048
Interest Income	10,000	700	1,000	1,199
Transfer from Special Assessment Fund	317,659	317,664	317,660	222,362
Total Revenue	<u>10,772,283</u>	<u>9,960,837</u>	<u>11,996,762</u>	<u>9,795,091</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	86,385
Fiscal Agent Fees	8,000	12,200	8,000	8,300
Total Expenditures	<u>11,019,705</u>	<u>10,641,177</u>	<u>9,957,676</u>	<u>5,112,838</u>
Net Surplus (Deficit)	<u>\$ (247,422)</u>	<u>\$ (680,340)</u>	<u>\$ 2,039,086</u>	<u>\$ 4,682,253</u>
Beginning Unreserved Fund Balance		354,874		(325,466)
Ending Unreserved Fund Balance		<u>\$ (325,466)</u>		<u>\$ 4,356,787</u>

City of Evanston
Howard Ridge TIF
As of October 31, 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	\$ 565,525
Interest Income	500	239	400	73
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>578,875</u>
General Management Support	-	495,246	-	16,250
Transfers to General Fund	<u>120,400</u>	<u>120,396</u>	<u>120,400</u>	<u>96,320</u>
Total Expenditures	<u>120,400</u>	<u>615,642</u>	<u>120,400</u>	<u>112,570</u>
Net Surplus (Deficit)	<u>\$ 569,100</u>	<u>\$ (366,252)</u>	<u>\$ 569,000</u>	<u>\$ 466,305</u>
Beginning Unreserved Fund Balance		1,118,202		751,950
Ending Unreserved Fund Balance		<u>\$ 751,950</u>		<u>\$ 1,218,255</u>

City of Evanston
West Evanston TIF
As of October 31, 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	\$ 299,624
Interest Income	<u>500</u>	<u>1,060</u>	<u>1,000</u>	<u>2,206</u>
Total Revenue	<u>315,500</u>	<u>423,758</u>	<u>581,000</u>	<u>301,830</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>40,000</u>
Total Expenditures	<u>515,000</u>	<u>338,723</u>	<u>540,000</u>	<u>45,480</u>
Net Surplus (Deficit)	<u>\$ (199,500)</u>	<u>\$ 85,035</u>	<u>\$ 41,000</u>	<u>\$ 256,350</u>
Beginning Unreserved Fund Balance		1,169,408		1,254,443
Ending Unreserved Fund Balance		<u>\$ 1,254,443</u>		<u>\$ 1,510,793</u>

City of Evanston
Capital Improvement Fund
As of October 31, 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	80,284
Interest Income	50,000	49,068	-	15,205
Total Revenue	<u>13,881,628</u>	<u>8,579,577</u>	<u>10,033,973</u>	<u>5,297,759</u>
Administration	-	-	95,680	79,411
Capital Outlay (includes prior year rollovers)	16,331,628	7,816,007	13,014,138	5,194,858
Interfund Transfers Out	300,000	300,000	300,000	241,704
Total Expenditures	<u>16,631,628</u>	<u>8,116,007</u>	<u>13,409,818</u>	<u>5,515,973</u>
Net Surplus (Deficit)	<u>\$ (2,750,000)</u>	<u>\$ 463,570</u>	<u>\$ (3,375,845)</u>	<u>\$ (218,214)</u>
Beginning Unreserved Fund Balance		5,441,774		5,905,344
Ending Unreserved Fund Balance		<u>\$ 5,905,344</u>		<u>\$ 5,687,130</u>

City of Evanston
Special Assessment Fund
As of October 31, 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	\$ 130,071
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>6,009</u>	<u>25,000</u>	<u>6,658</u>
Total Revenue	<u>575,000</u>	<u>435,496</u>	<u>575,000</u>	<u>136,729</u>
Transfer to Debt Service Fund	317,659	317,664	317,659	222,362
Capital Improvements	480,000	190,932	1,575,000	353,636
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>575,998</u>
Net Surplus (Deficit)	<u>\$ (222,659)</u>	<u>\$ (73,874)</u>	<u>\$ (1,317,659)</u>	<u>\$ (439,269)</u>
Beginning Unreserved Fund Balance		3,833,829		3,759,955
Ending Unreserved Fund Balance		<u>\$ 3,759,955</u>		<u>\$ 3,320,686</u>

City of Evanston
 Parking Fund
 As of October 31, 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	\$ 1,966,836
Church Street Garage	810,000	579,223	583,333	452,107
Maple Avenue Garage	1,367,000	1,160,994	1,138,711	707,919
Sherman Avenue Garage	1,598,000	1,375,817	1,331,134	919,791
Washington National TIF Interfund Transfers-In	3,385,900	3,385,896	2,820,455	2,735,709
Downtown II TIF Interfund Transfers-In	-	-	-	-
Downtown TIF Revenues	-	-	-	-
Interest Income	34,900	5,564	34,900	5,400
Reserve for Future Repairs (Contra Depreciation)	2,044,000	-	2,044,000	-
Total Revenue	<u>12,071,800</u>	<u>9,378,926</u>	<u>10,301,593</u>	<u>6,787,762</u>
7005 - Parking System Administration	661,407	854,103	743,677	389,533
7015 - Parking Lots and Meters	971,743	725,880	799,498	586,117
7025 - Church Street Self Park	800,100	550,739	674,084	264,354
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	1,260,452
7037 - Maple Avenue Garage	1,920,991	1,850,207	1,680,189	562,582
7038 - TIF Bond/Transfers	-	-	-	-
7050- Interfund Transfers Out	964,276	964,272	803,242	642,593
Capital Improvements	-	-	3,242,598	-
Total Expenditures	<u>11,357,117</u>	<u>8,424,866</u>	<u>13,401,024</u>	<u>3,732,799</u>
Net Surplus (Deficit)	<u>\$ 714,683</u>	<u>\$ 954,060</u>	<u>\$ (3,099,431)</u>	<u>\$ 3,054,963</u>

Further Operating Expense Breakdown:				
7015 Parking Meter Activities	927,743	725,880	762,846	586,117
7015 Parking Meter Depreciation	44,000	-	36,652	-
SUBTOTAL	<u>971,743</u>	<u>725,880</u>	<u>799,498</u>	<u>586,117</u>
7025- Church Garage Activities	584,100	550,739	494,156	264,354
7025- Church Garage Depreciation	216,000	-	179,928	-
SUBTOTAL	<u>800,100</u>	<u>550,739</u>	<u>674,084</u>	<u>264,354</u>
7036 Sherman Garage Activities	1,425,000	1,014,541	1,199,756	1,260,452
7036 Transfer to General Fund	-	-	-	-
7036 Debt Service Payments	3,403,900	2,310,000	3,250,300	-
7036 Reserve (Depreciation)	1,050,000	-	874,650	-
SUBTOTAL	<u>5,878,900</u>	<u>3,324,541</u>	<u>5,324,706</u>	<u>1,260,452</u>
7037 Maple Garage Activities	1,186,991	1,850,207	1,013,991	562,582
7037 Tax Rebate Agreement	-	-	-	-
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	734,000	-	666,198	-
SUBTOTAL	<u>1,920,991</u>	<u>1,850,207</u>	<u>1,680,189</u>	<u>562,582</u>

Beginning Unreserved Fund Balance	21,092,237	22,046,297
Ending Unreserved Fund Balance	<u>\$ 22,046,297</u>	<u>\$ 25,101,260</u>

City of Evanston
Water Fund
As of October 31, 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	\$ 3,821,193
Skokie	2,690,000	2,885,096	2,286,500	2,057,097
Northwest Commission	4,100,000	4,781,645	3,570,300	3,007,552
Investment Earnings	12,000	2,773	9,996	802
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	38,795
Fees and Outside Work	80,000	79,439	146,640	196,757
Grants	510,246	161,964	350,000	87,500
Phosphate Sales	60,000	46,140	49,980	37,437
Property Sales and Rentals	184,200	179,319	193,388	157,329
Misc Revenue	63,000	-	-	73,101
Total Revenue	<u>17,455,781</u>	<u>13,737,882</u>	<u>14,629,303</u>	<u>10,119,922</u>
General Support	788,521	820,136	681,872	426,542
Pumping	2,655,827	2,075,791	2,270,869	1,452,985
Filtration	2,492,978	2,170,905	2,138,628	1,451,930
Distribution	1,384,891	1,205,917	1,260,167	773,110
Meter Maintenance	356,611	294,342	320,115	215,222
Other Operating Expenses	239,800	637,920	219,791	104,869
Debt Service	657,560	53,328	82,542	133,755
Capital Outlay	155,000	3,661,302	115,500	41,933
Capital Improvements	7,600,581	-	7,670,000	3,400,000
Depreciation	-	1,439,663	-	-
Interfund Transfers Out - General Fund	3,286,800	3,286,800	2,737,748	2,190,324
Interfund Transfers Out - Insurance Fund	468,492	-	390,410	312,203
Total Expense	<u>20,087,061</u>	<u>15,646,104</u>	<u>17,887,642</u>	<u>10,502,873</u>
Net Surplus (Deficit)	<u>\$ (2,631,280)</u>	<u>\$ (1,908,222)</u>	<u>\$ (3,258,339)</u>	<u>\$ (382,951)</u>
Beginning Unreserved Fund Balance		8,042,109		6,133,887
Ending Unreserved Fund Balance		<u>\$ 6,133,887</u>		<u>\$ 5,750,936</u>

City of Evanston
Sewer Fund
As of October 31, 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	\$ 9,155,642
Debt Proceeds	-		8,687,475	8,797,105
Investment Earnings	4,000	1,619	3,332	1,377
Miscellaneous	-	44,359	89,586	102,179
Total Revenue	<u>14,288,000</u>	<u>13,393,286</u>	<u>19,711,393</u>	<u>18,056,303</u>
Sewer Operations	1,972,921	1,843,159	1,673,727	1,203,241
Other Operating Expenses	53,100	559,549	21,000	21,000
Interfund Transfers Out (Excludes Fleet)	536,203	-	446,657	357,326
Capital Outlay	30,000	-	12,000	10,830
Capital Improvement Account	700,000	302,647	687,475	337,499
Depreciation	-	-	-	-
Debt Service	14,215,356	14,168,614	14,215,356	8,421,786
Total Expenses	<u>17,507,580</u>	<u>16,873,969</u>	<u>17,056,215</u>	<u>10,351,682</u>
Net Surplus (Deficit)	<u>\$ (3,219,580)</u>	<u>\$ (3,480,683)</u>	<u>\$ 2,655,178</u>	<u>\$ 7,704,621</u>
Beginning Unreserved Fund Balance		2,591,620		(889,063)
Ending Unreserved Fund Balance		<u>\$ (889,063)</u>		<u>\$ 6,815,558</u>

City of Evanston
Solid Waste
As of October 31, 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	123,396
Recycling Service Charge	-	-	1,826,269	1,483,843
Sanitation Service Charge Penalty	-	-	16,660	28,687
Special Pickup Fees	-	-	100,000	39,870
State Recycling Grant	-	-	45,000	48,883
Trash Cart Sales	-	-	15,000	36,889
Yard Waste Fees	-	-	680,000	209,921
Total Revenue	<u>-</u>	<u>-</u>	<u>2,949,489</u>	<u>2,174,881</u>
Refuse Collection & Disposal	-	-	1,975,110	2,288,163
Residential Recycling Collection	-	-	960,841	555,075
Yard Waste Collection	-	-	1,031,334	451,576
Total Expense	<u>-</u>	<u>-</u>	<u>3,967,285</u>	<u>3,294,814</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,017,796)</u>	<u>(1,119,933)</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u><u>\$ -</u></u>		<u><u>(1,119,933)</u></u>

City of Evanston
Fleet Fund
As of October 31, 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	\$ 2,302,310
Parking Fund	29,700	29,700	24,740	19,792
Water Fund	195,100	195,100	162,518	130,015
Sewer Fund	305,500	305,500	254,482	203,585
Solid Waste Fund	-	-	396,000	316,800
Sale of Surplus Property	252,260	74,907	350,000	85,109
Damage to City Property	29,770	-	24,798	-
Miscellaneous Revenue	-	1,501,993	-	293,731
Interest Income	5,000	897	4,165	172
Total Revenues	<u>4,865,130</u>	<u>6,155,823</u>	<u>4,094,588</u>	<u>3,351,514</u>
General Support	287,135	244,546	236,857	161,921
Major Maintenance	2,914,725	2,803,490	2,934,771	2,036,225
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>2,631,410</u>
Net Surplus (Deficit)	<u>\$ (36,730)</u>	<u>\$ 1,474,795</u>	<u>\$ (1,010,360)</u>	<u>\$ 720,104</u>
Beginning Unreserved Fund Balance		919,163		2,393,958
Ending Unreserved Fund Balance		<u>\$ 2,393,958</u>		<u>\$ 3,114,062</u>

City of Evanston
Insurance Fund
As of October 31, 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	\$ 7,879,902
Charges for Services - Parking Fund	499,176	499,191	355,946	284,757
Charges for Services - Water Fund	966,092	966,056	913,521	742,201
Charges for Services - Sewer Fund	432,203	432,214	367,581	294,065
Charges for Services - E911 Fund	75,355	75,316	89,376	71,501
Charges for Services - CDBG Fund	40,555	40,603	33,677	26,942
Charges for Services - Economic Dev. Fund	44,055	44,064	51,116	40,893
Charges for Services - Fleet Fund	138,500	138,470	184,760	147,809
Charges for Services - NSP II Fund	-	-	5,463	4,370
Charges for Services - Solid Waste Fund	-	-	145,937	116,755
Retiree Health Insurance Contributions	2,036,000	1,669,598	1,695,988	1,057,158
Employee Health Insurance Contributions	1,304,450	1,452,904	1,200,000	756,158
Subrogation Proceeds	100,000	66,718	83,300	70,377
Investment Income	50,000	1,030	41,650	198
Total Revenues	<u>15,788,886</u>	<u>15,824,306</u>	<u>15,275,131</u>	<u>11,493,086</u>
General Administration	277,587	369,301	250,943	192,026
Liability Insurance Premiums	470,000	510,658	391,510	368,468
Liability Legal Fees	425,000	571,692	175,000	362,765
Liability Settlement Payments	400,000	233,696	300,000	259,928
Health Insurance Premiums	12,147,850	12,355,778	11,138,960	8,501,694
Health Insurance Opt Outs	78,000	71,420	64,974	48,830
Workers Comp Insurance Premiums	90,000	103,997	120,000	85,311
Workers Comp Legal Fees	170,000	93,435	71,000	43,564
Workers Comp Medical Payments	500,000	844,619	900,000	741,766
Workers Comp Settlement Payments	1,000,000	1,129,738	833,000	652,848
Workers Comp TPA Pymts (Non specific)	-	155,250	108,750	113,375
Workers Comp TTD Pymts (Non sworn)	300,000	194,016	249,900	83,211
Total Expenditures	<u>15,858,437</u>	<u>16,633,600</u>	<u>14,604,037</u>	<u>11,453,786</u>
Net Surplus (Deficit)	<u>\$ (69,551)</u>	<u>\$ (809,294)</u>	<u>\$ 671,094</u>	<u>\$ 39,300</u>
Beginning Unreserved Fund Balance		(4,128,203)		(4,937,497)
Ending Unreserved Fund Balance		<u>\$ (4,937,497)</u>		<u>\$ (4,898,197)</u>

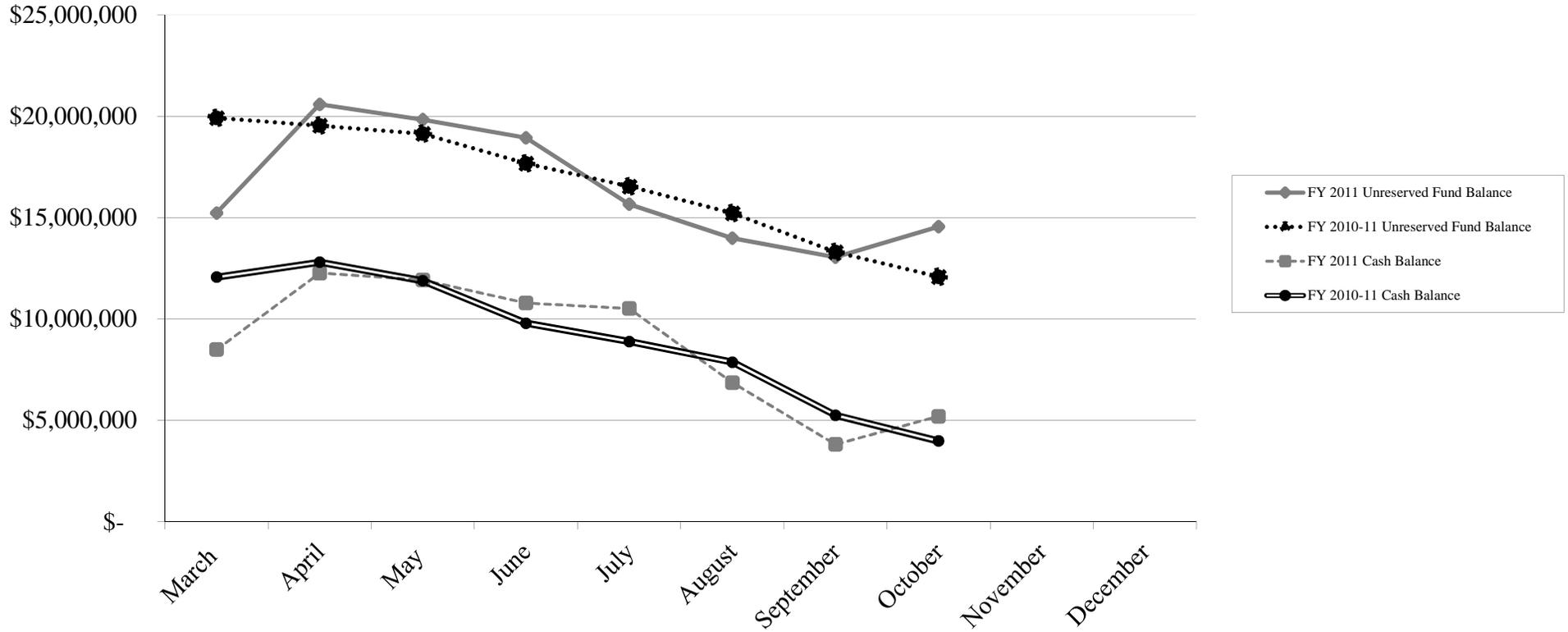
City of Evanston
Fire Pension Fund
As of October 31, 2011

	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 Taxes	\$ 6,057,267	\$ 5,937,637	\$ 6,913,759	\$ 3,901,115
Personal Property Repl Tax	301,000		235,000	158,694
Interest on Investment	400,000	396,713	625,000	221,804
Participant Contributions	858,000	786,615	750,000	582,507
Unrealized Gain	-	3,714,273	-	(111,673)
Total Revenue	<u>7,616,267</u>	<u>10,835,238</u>	<u>8,523,759</u>	<u>4,752,447</u>
Administrative Expenses	175,000	54,039	170,000	169,559
Retiree Pensions	4,024,000	6,262,733	3,500,000	3,026,827
Widows' Pensions	898,000	above	750,000	687,010
Disability Pensions	708,000	above	720,000	697,863
QUILDRO	15,000	above	18,000	49,119
Reserve for Future Payments	1,796,267	-	-	-
Total Expenditures	<u>7,616,267</u>	<u>6,316,772</u>	<u>5,158,000</u>	<u>4,630,378</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 4,518,466</u>	<u>\$ 3,365,759</u>	<u>\$ 122,069</u>
Beg Net Assets held in Trust		49,840,356	54,358,822	54,358,822
End Net Assets held in Trust		<u>\$ 54,358,822</u>	<u>\$ 57,724,581</u>	<u>\$ 54,480,891</u>

City of Evanston
Police Pension Fund
As of October 31, 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 Taxes	\$ 7,436,369	\$ 7,254,256	\$ 8,561,091	\$ 4,789,013
Personal Property Repl Tax	351,000		270,833	185,055
Interest Income	1,420,000	1,410,949	1,420,000	610,821
Participant Contributions	1,343,000	1,233,021	1,153,600	922,557
Miscellaneous	-	95		69
Unrealized Gain	-	5,375,088	-	10,947
Total Revenue	<u>10,550,369</u>	<u>15,273,409</u>	<u>11,405,524</u>	<u>6,518,462</u>
Administrative Expenses	225,000	66,763	155,000	122,551
Retiree Pensions	6,623,000	8,040,888	5,750,000	4,638,365
Widow Pensions	615,000	above	512,500	536,699
Disability Pensions	505,000	above	437,500	407,928
Separation Refunds	-	149,950	-	15,963
QUILDRO	15,000	above	12,000	9,511
Reserve for Future Payments	2,567,369	-	-	-
Total Expenditures	<u>10,550,369</u>	<u>8,257,601</u>	<u>6,867,000</u>	<u>5,731,017</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 7,015,808</u>	<u>\$ 4,538,524</u>	<u>\$ 787,445</u>
Beg Net Assets held in Trust		65,449,706	72,465,514	72,465,514
End Net Assets held in Trust		<u>\$ 72,465,514</u>	<u>\$ 77,004,038</u>	<u>\$ 73,252,959</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	\$ 14,559,012		
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	\$ 12,088,788		
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	\$ 5,209,882		
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		