



# Memorandum

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

Cc: Hitesh Desai, Accounting Manager

From: Louis Gergits, Interim Finance Division Manager

Subject: December 2011 Monthly Financial Report

Date: January 27, 2012

Please find attached the unaudited financial statements as of December 31, 2011, which represents the end of the ten-month 2011 fiscal year. Be advised, these year-end financial statements are preliminary, as additional expenditures and revenues may continue to be posted and applied to FY 2011. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	12/31/2011	12/31/2011
		12/31/2011	12/31/2011	12/31/2011	Unreserved	Cash
		Revenue	Expenses	Net	Fund Bal	Balance*
General	100	\$ 73,175,352	\$ 71,399,332	\$ 1,776,020	\$ 16,357,983	\$ 10,572,661
HPRP	190	195,943	195,943	-	-	-
Neighborhood Stabilization	195	4,688,070	4,685,809	2,261	2,261	2,943
Motor Fuel	200	1,877,521	1,678,433	199,088	881,178	1,043,574
Emergency 911	205	851,156	936,020	(84,864)	1,309,968	1,238,899
SSA#4	210	377,423	388,000	(10,577)	101,748	(89,909)
CDBG	215	1,493,988	1,620,240	(126,252)	296,547	56,929
CDBG Loan	220	164,056	194,225	(30,169)	1,974,553	26,032
Economic Development	225	1,415,423	1,857,015	(441,592)	1,981,609	1,939,318
Neighborhood Improvement	235	20,000	-	20,000	109,915	109,915
Home	240	80,680	85,861	(5,181)	2,631,350	14,243
Affordable Housing	250	19,666	47,157	(27,491)	2,271,662	557,524
Washington National TIF	300	5,175,137	4,301,049	874,088	10,036,764	7,612,957
SSA#5	305	426,936	53,853	373,083	611,505	394,513
SW II TIF (Howard Hartrey)	310	1,214,462	853,857	360,605	5,572,370	5,000,873
Southwest TIF	315	451,452	724,100	(272,648)	124,849	(121,881)
Debt Service	320	13,563,603	12,994,881	568,722	243,256	1,036,314
Howard Ridge TIF	330	676,989	145,812	531,177	1,283,127	1,094,328
West Evanston TIF	335	494,251	113,875	380,376	1,634,819	1,423,885
Capital Improvement	415	5,481,965	7,962,919	(2,480,954)	3,424,390	4,690,762
Special Assessment	420	239,276	1,026,014	(786,738)	2,973,217	3,131,210
Parking	505	8,434,739	7,591,060	843,679	22,889,976	13,558,703
Water	510-513	16,042,015	14,324,674	1,717,341	7,851,228	9,997,865
Sewer	515	20,148,065	16,291,756	3,856,309	2,967,246	6,062,574
Solid Waste	520	2,821,011	4,213,071	(1,392,060)	(1,392,060)	(1,433,886)
Fleet	600	4,103,726	3,921,052	182,674	2,576,632	1,448,987
Insurance	605	14,614,602	13,871,043	743,559	(4,193,938)	1,275,648
Total**		\$ 178,247,507	\$ 171,477,051	\$ 6,770,456	\$ 84,522,155	\$ 70,644,981

\*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.

## GENERAL FUND

Through December 31, 2011, General Fund revenues were \$73,175,352 or 99.05% budget. The City's major revenue sources for the General Fund in FY 2011 consisted of property tax, sales tax, home rule sales tax, state income tax, and charges for services. The table below summarizes actual revenues compared with the budgeted amounts:

FY 2011 Revenue Source	Budget	Actual	Variance	Variance %
Property Taxes	\$ 16,516,200	\$ 16,009,204	\$ (506,996)	96.93%
Sales Tax	\$ 7,300,000	\$ 7,403,517	\$ 103,517	101.42%
Home Rule Sales Tax	\$ 4,552,968	\$ 4,749,481	\$ 196,513	104.32%
State Income Tax	\$ 4,635,565	\$ 4,855,460	\$ 219,895	104.74%
Charges for Services	\$ 6,048,402	\$ 6,444,195	\$ 395,793	106.54%

The major revenue sources which did not perform near budgeted levels were the natural gas distribution tax and interest income. Natural gas distribution tax revenue was \$848,770 or 61.28% of budget. The lower than expected natural gas distribution tax revenue is explained by the moderate winter experienced in the northern Illinois area. Interest income in FY 2011 was \$2,072 or 17.27% of budget. Interest income revenue was lower than expected due to the struggling economy and historically low interest rates. The City also uses a compensating balance method to pay banking fees and as such our fees for banking services (accounts payable and payroll processing) reduce our investment income substantially.

General Fund expenditures through December 31, 2011 were \$71,399,332 or 96.65% of budget. As the City approached the end of the 2011 fiscal year, staff carefully controlled spending to ensure that expenditures for the ten-month period remained below budgeted levels.

As of December 31, 2011, the General Fund ending fund balance was \$16.36M, which represents approximately 23% of the City's general operating expenditures. Thus, the City remains above the 8.3% minimum balance per the Fund Reserve Policy. Please note also that as a part of our conversion to a calendar year there will be a change in our recording of fund balance because of a change of our treatment of property taxes. In the past, the City treated property taxes received within 60 days of the close of the fiscal year as revenue in that year. In other words 1<sup>st</sup> installment distributions made in March and April each year were credited to the previous year's financial statement. Since we do not receive as much of the 2011 levy property taxes in January or February, there will be less revenues to credit back to 2011, and our receivable will be reduced in the 2011 Audited Financial Statements. This does not impact our cash balance in anyway.

As stated above, year-end totals for FY 2011 General Fund revenues were \$73,175,352. General Fund expenditures for FY 2011 were \$71,399,332. As a result, staff anticipates the General Fund will post a net surplus on a cash basis of \$1,776,020.

The table below summarizes actual FY 2011 General Fund revenues and expenditures compared with budget:

FY 2011 General Fund	Budget	Actual	Variance	Variance %
Revenues	\$ 73,873,482	\$ 73,175,352	\$ (698,130)	99.05%
Expenses	\$ 73,873,482	\$ 71,399,332	\$ (2,474,150)	96.65%
Net Surplus (Deficit)	-	\$ 1,776,020		

This General Fund surplus was increased by \$750,000 from the sale of land on Chicago Avenue, which is considered one-time revenue. Excluding this revenue, the net surplus is equal to approximately 1.5% of total expenses for the 2011 fiscal year.

### OTHER FUNDS

For FY 2011, the Homelessness Prevention and Rapid Re-Housing Program posted revenues and expenditures of \$195,943, and it is anticipated that this grant funded program will wind down in early 2012.

The Neighborhood Stabilization Fund posted revenues of \$4,688,070, which was 55.89% of budget and expenditures of \$4,685,809 which was 55.87% of budget, resulting in a surplus of \$2,261 and a year-end fund balance of \$2,261.

The Motor Fuel Fund revenues of \$1,877,521 performed at 98.71 % of budget through December 31, 2011. Expenditures were \$1,678,433 or 88.46% of budget, resulting in a surplus of \$199,088. The year-end fund balance was \$881,178.

The Emergency 911 (E911) Fund revenues for FY 2011 were \$851,156 or 98.31% of budget. Expenditures were \$936,020 or 82.54% of budget, resulting in a deficit of \$84,864. The fund had a deficit of \$268,208 budgeted in FY 2011. The year-end fund balance for the E911 Fund was \$1,309,968.

The Special Service Area (SSA) #4 Fund performed close to budget with revenues of \$377,423 at 99.85% of budget and expenditures of \$388,000 at 102.56% of budget. The fund posted a deficit of \$10,577. SSA #4 has a year-end fund balance of \$101,748 and negative cash balance of \$89,909 through December 31, 2011. Staff expects the first installment of the 2011 property tax levy (which will be collected in 2012) will offset the deficit and negative cash balance in the fund.

The Community Development Block Grant (CDBG) Fund revenues for FY 2011 were \$1,493,988 or 69.81% of budget and expenditures were \$1,620,240 or 77.26% of budget, resulting in a net deficit of \$126,252. The year-end fund balance was \$296,547 and there was a cash balance of \$56,929.

The CDBG Loan Fund revenues for FY 2011 were \$164,056 and expenditures were \$194,225, resulting in a net deficit of \$30,169. The fund had a deficit of \$11,000

budgeted in FY 2011. The year-end fund balance was \$1,974,553 and there was a cash balance of \$26,032.

The Economic Development Fund revenues for FY 2011 were \$1,415,423 or 85.37% of budget and expenditures were \$1,857,015 or 92.05% of budget, resulting in a deficit of \$441,592. Fund revenues were below budget due to lower than expected hotel and amusement tax collections. Hotel tax revenue was 11% below budget and amusement tax revenue was 29% below budget. Current year expenses included the purchase of property on Howard Street which will be returned to the fund in accordance with the redevelopment plan approved by the City Council. The year-end fund balance was \$1,981,609 and a cash balance of \$1,939,318.

The Neighborhood Improvement Fund revenues for FY 2011 were \$20,000 or 100% of budget and there were no expenditures, resulting in a surplus of \$20,000. The year-end fund balance was \$109,915.

The Home Fund revenues for FY 2011 were \$80,680 or 14.15% of budget and expenditures were \$85,861 or 15.06% of budget, resulting in a deficit of \$5,181. The year-end fund balance was \$2,631,350.

The Affordable Housing Fund revenues for FY 2011 were \$19,666 or 67.05% of budget and expenditures were \$47,157 or 17.58% of budget, resulting in a deficit of \$27,491. The fund had a deficit budgeted for FY 2011 of \$238,896. The year-end fund balance was \$2,271,662.

The Washington National TIF Fund revenues for FY 2011 were \$5,175,137 or 107.26% of budget and expenditures were \$4,301,049 or 84.39% of budget, resulting in a surplus of \$874,088. The year-end fund balance was \$10,036,764.

The SSA #5 Fund revenues for FY 2011 were \$426,936 or 99.55% of budget and expenditures were \$53,853 or 12.56% of budget, resulting in a surplus of \$373,083 through December 31, 2011. A debt service principle payment budgeted for FY 2011 was not incurred until January 2012. The year-end fund balance was \$611,505.

The Southwest II TIF Fund (Howard-Hartrey) revenues for FY 2011 were \$1,214,462, or 93.06% of budget and expenditures were \$853,857 or 65.01% of budget, resulting in a surplus of \$360,605. The year-end fund balance was \$5,572,370.

The Southwest TIF Fund revenues for FY 2011 were \$451,452 or 68.77% of budget and expenditures were \$724,100 or 100% of budget, resulting in a deficit of \$272,648. Fund revenues were below budget due to lower than expected property tax increment collections. The fund had a deficit budgeted for FY 2011 of \$67,600. The year-end fund balance was \$124,849 and there was a negative cash balance of \$121,881. The shortfall is due to the payment of the Ward Manufacturing incentive and this deficit will be made up with the first installment of the 2011 property tax levy (which will be collected in 2012).

The Debt Service Fund revenues for FY 2011 were \$13,563,603 or 113% of budget and expenditures were \$12,994,881 or 130.5% of budget, resulting in a surplus of \$568,722. The year-end fund balance was \$243,256. Both revenues and expenditures exceeding budget were the result of the approved refunding of the 2003B series bonds.

The Howard Ridge TIF Fund revenues were \$676,989 or 98.2% of budget and expenditures were \$145,812 or 121% of budget, resulting in a net surplus of \$531,177. The year-end fund balance was \$1,283,127.

The West Evanston TIF Fund revenues for FY 2011 were \$494,251 or 85.07% of budget and expenditures were \$113,875 or 21.09% of budget, resulting in a surplus of \$380,376. The year-end fund balance was \$1,634,819.

The Capital Improvement Fund revenues were \$5,481,965 or 54.63% of budget and expenditures were \$7,962,919 or 59.38% of budget, resulting in a deficit of \$2,480,954. The fund had a deficit budgeted for FY 2011 of \$3,375,845. Both revenues and expenditures for the Capital Improvement Fund were significantly below budget in FY 2011. The shortfall in revenue was the result of approximately \$4M in anticipated grants which were not awarded to the City. As a result, associated expenditures from grant-funded projects were not incurred in FY 2011. The year-end fund balance for the Capital Improvement Fund was \$3,424,390.

The Special Assessment Fund revenues for FY 2011 were \$239,276 or 41.61% of budget and expenditures were \$1,026,014 or 54.21% of budget, resulting in a deficit of \$786,738. The fund had a deficit of \$1,317,659 budgeted in FY 2011. The year-end fund balance was \$2,973,217.

The Parking Fund revenues for FY 2011 were \$8,434,739 or 81.88% of budget and expenditures were \$7,591,060 or 56.65% of budget, resulting in a surplus of \$843,679. This surplus has been substantially reduced from the \$3.3M surplus listed in the November 2011 financial reports. The reduction in the Parking Fund surplus is the result of debt service payments made in the final quarter of the fiscal year. The year-end fund balance was \$22,889,976. The Parking Fund is also scheduled for major capital improvements including meter replacements, continued deck maintenance and signage in 2012.

The Water Fund revenues for FY 2011 were \$16,042,015 or 109.66% of budget and expenditures were \$14,324,674 or 80.08% of budget, resulting in a surplus of \$1,717,341. The year-end fund balance was \$7,851,228. Debt proceeds exceeded budget by approximately \$680,000. This is due to GO 2011A bond premium in the amount of \$37,530 and IEPA loan proceeds of \$642,359.

The Sewer Fund revenues for FY 2011 were \$20,148,065 or 102.22% of budget and expenditures were \$16,291,756 or 95.52% of budget, resulting in a surplus of \$3,856,309. The year-end fund balance was \$2,967,246.

The Solid Waste Fund revenues for FY 2011 are \$2,821,011 or 95.64% of budget and expenditures were \$4,213,071 or 106.2% of budget, resulting in a deficit of \$1,392,060. The negative year-end fund balance was \$1,392,060 and the negative cash balance was 1,443,886. For FY 2012, \$1.2M is budgeted for transfer from the General Fund to the Solid Waste Fund to eliminate the negative fund balance.

The Fleet Fund revenues for FY 2011 were \$4,103,726 or 100.22% of budget and expenditures of \$3,921,052 or 76.81% of budget, resulting in a surplus of \$182,674. The year-end fund balance was \$2,576,632. The majority of this fund balance will be transferred to the Equipment Replacement Fund in 2012 for the purchase of new vehicles

The Insurance Fund revenues for FY 2011 are \$14,614,602 or 95.68% of budget and expenditures were \$13,871,043 or 94.98% of budget, resulting in a surplus of \$743,559. As of December 31, 2011, the Insurance Fund has a negative fund balance of \$4,193,938 and a cash balance of \$1,275,648. A large portion of this negative fund balance is due to insurance reserves for potential claims payable. These claims/cases have not been settled, and therefore there is no guarantee the City will actually experience this negative fund balance as estimated. It is important to note that it is difficult to budget for many insurance related expenses due to the highly uncertain nature of insurance claims.

As an Internal Service Fund, the Insurance Fund reserves or deficits are for all intents and purposes reviewed as a part of the General Fund. As such, it is imperative that the City reduce these deficits to avoid any negative impact to General Fund operations.

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

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

## CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Martin Lyons, Treasurer of the City of Evanston, hereby affirm that I have reviewed the December 31, 2011 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



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Martin Lyons, Treasurer

City of Evanston  
 Report of Budget-to-Actual Revenues and Expenditures  
 As of December 31, 2011  
 (Target is 100% 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	\$ 16,009,204		96.9%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -				
Sales Tax	11,852,968	12,152,998		102.5%															
State Income Tax	4,635,565	4,855,460		104.7%															
Utility Tax	6,982,341	6,344,644		90.9%															
Real Estate Transfer Tax	1,500,000	1,989,587		132.6%															
Liquor Tax	1,623,754	1,804,356		111.1%															
Other Taxes	4,433,860	4,142,793		93.4%															
Licenses, Permits, Fees	7,293,557	6,783,896		93.0%															
Charges for Services	6,048,402	6,444,195		106.5%	4,545,138	5,007,671		110.2%	10,504,299	10,893,895		103.7%	10,931,000	11,217,554		102.6%			
Intergovernmental Revenues	802,239	891,639		111.1%	2,820,455	3,419,636		121.2%											
Interfund Transfers	6,790,549	6,557,462		96.6%															
Other Non-Tax Revenue	5,394,047	5,199,118		96.4%	2,936,000	7,432		0.3%	4,125,004	5,148,120		124.8%	4,092,918	8,930,511		218.2%			
<b>Total Revenues</b>	<b>\$ 73,873,482</b>	<b>\$ 73,175,352</b>		<b>99.1%</b>	<b>\$ 10,301,593</b>	<b>\$ 8,434,739</b>		<b>81.9%</b>	<b>\$ 14,629,303</b>	<b>\$ 16,042,015</b>		<b>109.7%</b>	<b>\$ 15,023,918</b>	<b>\$ 20,148,065</b>		<b>134.1%</b>	<b>\$ 2,949,489</b>	<b>\$ 2,821,011</b>	<b>95.6%</b>
<b>Expenditures</b>																			
Legislative	\$ 523,131	\$ 514,586		98.4%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -				
City Administration	1,675,952	1,329,524		79.3%															
Law Department	828,120	816,863		98.6%															
Administrative Services Department	8,206,488	6,684,499		81.5%															
Community and Econ. Development	2,824,205	2,677,868		94.8%															
Police Department	20,263,642	20,631,944		101.8%															
Fire & Life Safety Services	11,192,783	11,120,092		99.4%															
Health Department	2,135,313	1,989,997		93.2%															
Public Works- Operating	6,862,268	6,576,242		95.8%	10,158,426	7,591,060		74.7%	10,102,142	9,121,093		90.3%	16,368,740	15,768,137		96.3%	3,967,285	4,213,071	106.2%
Public Works- Capital Outlay					3,242,598	-		0.0%	7,785,500	5,203,581		66.8%	687,475	523,619		76.2%			
Public Library	3,708,359	3,650,508		98.4%															
Parks, Recreation & Comm. Services	15,653,221	15,407,209		98.4%															
<b>Total Expenditures</b>	<b>\$ 73,873,482</b>	<b>\$ 71,399,332</b>		<b>96.7%</b>	<b>\$ 13,401,024</b>	<b>\$ 7,591,060</b>		<b>56.6%</b>	<b>\$ 17,887,642</b>	<b>\$ 14,324,674</b>		<b>80.1%</b>	<b>\$ 17,056,215</b>	<b>\$ 16,291,756</b>		<b>95.5%</b>	<b>\$ 3,967,285</b>	<b>\$ 4,213,071</b>	<b>106.2%</b>



**City of Evanston  
General Fund  
As of December 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	\$ 16,009,204
Tax - State Use	1,095,000	1,060,610	677,877	852,743
Tax - Sales Tax (ROT)	8,914,000	8,791,573	7,300,000	7,403,517
Tax - Sales Tax Home Rule	5,520,000	5,724,904	4,552,968	4,749,481
Tax - Auto Rental	35,000	36,445	29,155	34,004
Tax - Athletic Contest	650,200	646,337	550,000	154,227
Tax - State Income	5,717,000	5,808,360	4,635,565	4,855,460
Tax - Fire Insurance	-	-	90,000	-
Tax - Electric Utility	2,802,000	2,783,149	2,196,333	2,338,827
Tax - Natural Gas Distribution	1,583,000	1,188,498	1,385,130	848,770
Tax - Natural Gas Use	869,000	740,854	709,044	528,650
Tax - Cigarette	485,000	440,103	295,284	304,827
Tax - Local Gasoline	450,000	558,024	550,378	481,751
Tax - Liquor	2,050,000	2,070,063	1,623,754	1,804,356
Tax - Parking	1,785,000	2,330,876	1,800,000	1,942,347
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	1,989,587
Tax - Telecommunications	3,230,000	3,160,106	2,691,834	2,628,397
License Fees - Vehicles	2,700,000	2,598,341	1,799,820	2,056,523
License Fees - Other	1,163,600	959,800	814,720	901,090
Other Fees	1,214,500	1,208,836	1,092,617	847,241
Permit Fees - Building	2,200,000	2,702,810	2,500,000	1,836,284
Permit Fees - Other	1,041,800	1,197,488	1,086,400	1,142,758
Fines and Forfeiture Revenue	4,403,500	4,002,700	3,806,864	3,230,763
Charges for Services Revenue	10,516,700	9,702,647	6,048,402	6,444,195
Other Revenue	1,400,800	3,349,977	1,575,183	1,966,283
Intergovernmental Revenue	785,500	1,152,632	802,239	891,639
Interfund Transfers In (Other Funds)	7,336,200	7,608,746	6,790,549	6,557,462
Interest Income	100,000	11,454	12,000	2,072
<b>Total Revenue</b>	<b><u>86,873,900</u></b>	<b><u>88,525,678</u></b>	<b><u>73,873,482</u></b>	<b><u>73,175,352</u></b>
Legislative	603,194	589,865	523,131	514,586
City Administration	1,952,348	1,921,782	1,675,952	1,329,524
Law Department	1,026,853	960,007	828,120	816,863
Administrative Services Department	8,770,765	9,266,548	8,206,488	6,684,499
Community and Economic Development	3,885,366	3,904,597	2,824,205	2,677,868
Police Department	21,776,503	22,439,417	20,263,642	20,631,944
Fire & Life Safety Services Department	12,329,910	12,819,555	11,192,783	11,120,092
Health Department	2,307,906	2,079,737	2,135,313	1,989,997
Public Works Department	12,899,123	12,618,306	6,862,268	6,576,242
Library	4,217,872	4,214,554	3,708,359	3,650,508
Parks, Recreation & Community Services	16,808,920	16,157,573	15,653,221	15,407,209
<b>Total Expenditures</b>	<b><u>86,578,760</u></b>	<b><u>86,971,941</u></b>	<b><u>73,873,482</u></b>	<b><u>71,399,332</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 295,140</u></b>	<b><u>\$ 1,553,737</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,776,020</u></b>
Beginning Unreserved/Undesignated Fund Balance		13,175,781		14,581,963
Adjustment (Note 1)		(147,555)		
Ending Unreserved/Undesignated Fund Balance		<b><u>\$ 14,581,963</u></b>		<b><u>\$ 16,357,983</u></b>

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

City of Evanston  
Homelessness Prevention & Rapid Re-Housing Program  
As of December 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	\$ 195,943
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>195,943</u>
HPRP Administration	-	-	27,000	10,841
Program Activities	-	-	261,460	185,102
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>195,943</u>
<b>Net Surplus (Deficit)</b>	<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 December 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	\$ 4,688,070
Program Income	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>4,000,000</u></b>	<b><u>4,205,637</u></b>	<b><u>8,387,345</u></b>	<b><u>4,688,070</u></b>
Development Activities	4,000,000	4,205,637	7,985,000	4,364,094
Administration	-	-	124,345	164,902
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>278,000</u>	<u>156,813</u>
<b>Total Expenditures</b>	<b><u>4,000,000</u></b>	<b><u>4,205,637</u></b>	<b><u>8,387,345</u></b>	<b><u>4,685,809</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,261</u></b>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ 2,261</u>

City of Evanston  
Motor Fuel Fund  
As of December 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	\$ 1,876,906
Investment Earnings	30,000	1,614	2,000	615
Miscellaneous Income	-	2,108	-	-
<b>Total Revenue</b>	<b><u>1,930,000</u></b>	<b><u>1,883,734</u></b>	<b><u>1,902,000</u></b>	<b><u>1,877,521</u></b>
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	980,941
Transfer to General Fund - Staff Engineering	122,500	650,004	110,606	110,606
Transfer to General Fund - Street Maintenance	650,000	122,496	586,886	586,886
<b>Total Expenditures</b>	<b><u>2,602,500</u></b>	<b><u>1,996,080</u></b>	<b><u>1,897,492</u></b>	<b><u>1,678,433</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (672,500)</u></b>	<b><u>\$ (112,346)</u></b>	<b><u>\$ 4,508</u></b>	<b><u>\$ 199,088</u></b>
Beginning Unreserved Fund Balance		794,436		682,090
Ending Unreserved Fund Balance		<u>\$ 682,090</u>		<u>\$ 881,178</u>

City of Evanston  
E911 Fund  
As of December 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	\$ 479,969
Wireless Surcharge Revenue	380,000	410,851	340,000	370,891
Interest Income	6,000	974	750	296
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>1,056,000</u></b>	<b><u>1,012,868</u></b>	<b><u>865,750</u></b>	<b><u>851,156</u></b>
Operating Expense	848,949	764,833	778,737	688,503
Interfund Transfers Out	143,455	143,472	125,868	125,868
Capital Replacement	<u>1,619,700</u>	<u>913,530</u>	<u>229,353</u>	<u>121,649</u>
<b>Total Expenditures</b>	<b><u>2,612,104</u></b>	<b><u>1,821,835</u></b>	<b><u>1,133,958</u></b>	<b><u>936,020</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,556,104)</u></b>	<b><u>\$ (808,967)</u></b>	<b><u>\$ (268,208)</u></b>	<b><u>\$ (84,864)</u></b>
Beginning Unreserved Fund Balance		2,203,799		1,394,832
Ending Unreserved Fund Balance		<u>\$ 1,394,832</u>		<u>\$ 1,309,968</u>

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

	FY 2010-2011 Adopted Budget	FY 2010-2011 Audited Actual	FY 2011 Adopted Budget	FY 2011 YTD Actual
Property Tax Revenue	\$ 378,000	\$ 217,097	\$ 378,000	\$ 377,392
Investment Income	<u>-</u>	<u>35</u>	<u>-</u>	<u>31</u>
<b>Total Revenues</b>	<b><u>378,000</u></b>	<b><u>217,132</u></b>	<b><u>378,000</u></b>	<b><u>377,423</u></b>
Professional Fees (Evmark)	<u>378,000</u>	<u>378,216</u>	<u>378,000</u>	<u>388,000</u>
<b>Total Expenditures</b>	<b><u>378,000</u></b>	<b><u>378,216</u></b>	<b><u>378,000</u></b>	<b><u>388,000</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ (161,084)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (10,577)</u></b>
Beginning Unreserved Fund Balance		273,409		112,325
Ending Unreserved Fund Balance		<u>\$ 112,325</u>		<u>\$ 101,748</u>

City of Evanston  
CDBG Fund  
As of December 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	\$ 1,478,686
Funds Reallocated from Prior Years	67,531	-	25,000	
Program Income	27,079	37,787	20,000	15,302
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>2,050,176</u></b>	<b><u>2,009,377</u></b>	<b><u>2,140,180</u></b>	<b><u>1,493,988</u></b>
CDBG Administration/Planning	344,870	359,568	308,367	229,186
Development Activities	843,063	768,449	1,016,894	744,787
Transfers to General Fund	<u>856,000</u>	<u>881,360</u>	<u>772,000</u>	<u>646,267</u>
<b>Total Expenditures</b>	<b><u>2,043,933</u></b>	<b><u>2,009,377</u></b>	<b><u>2,097,261</u></b>	<b><u>1,620,240</u></b>
<b>Transfer In</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 6,243</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 42,919</u></b>	<b><u>\$ (126,252)</u></b>
Beginning Unreserved Fund Balance		422,799		422,799
Ending Unreserved Fund Balance		<u>\$ 422,799</u>		<u>\$ 296,547</u>

City of Evanston  
CDBG Loan Fund  
As of December 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	\$ -	\$ 158,988
Program Income	3,000	-	9,000	4,800
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>268</u>
<b>Total Revenues</b>	<b><u>3,000</u></b>	<b><u>65,814</u></b>	<b><u>9,000</u></b>	<b><u>164,056</u></b>
Program Expenses	20,000	35,574	20,000	194,225
Transfer to CDBG	55,000	-	-	-
Development Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>75,000</u></b>	<b><u>35,574</u></b>	<b><u>20,000</u></b>	<b><u>194,225</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (72,000)</u></b>	<b><u>\$ 30,240</u></b>	<b><u>\$ (11,000)</u></b>	<b><u>\$ (30,169)</u></b>
Beginning Unreserved Fund Balance		1,974,482		2,004,722
Ending Unreserved Fund Balance		<u>\$ 2,004,722</u>		<u>\$ 1,974,553</u>



City of Evanston  
Economic Development Fund  
As of December 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	\$ 1,201,088
Amusement Tax	300,000	276,720	300,000	214,156
Investment Income	<u>8,000</u>	<u>591</u>	<u>8,000</u>	<u>179</u>
<b>Total Revenues</b>	<b><u>1,808,000</u></b>	<b><u>1,553,024</u></b>	<b><u>1,658,000</u></b>	<b><u>1,415,423</u></b>
Economic Development Activities	1,351,627	747,437	1,640,247	1,479,759
Tax Rebate Agreement	-	-	-	-
Transfers to General Fund	<u>407,455</u>	<u>390,000</u>	<u>377,256</u>	<u>377,256</u>
<b>Total Expenditures</b>	<b><u>1,759,082</u></b>	<b><u>1,137,437</u></b>	<b><u>2,017,503</u></b>	<b><u>1,857,015</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 48,918</u></b>	<b><u>\$ 415,587</u></b>	<b><u>\$ (359,503)</u></b>	<b><u>\$ (441,592)</u></b>
Beginning Unreserved Fund Balance		2,007,615		2,423,201
Ending Unreserved Fund Balance		<u>\$ 2,423,201</u>		<u>\$ 1,981,609</u>

City of Evanston  
 Neighborhood Improvement Fund  
 As of December 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	\$ 20,000
Transfers From Other Funds	\$ -	\$ -	-	-
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>40,000</u></b>	<b><u>20,000</u></b>	<b><u>20,000</u></b>	<b><u>20,000</u></b>
Program Expenses	50,000	5,397	50,000	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>50,000</u></b>	<b><u>5,397</u></b>	<b><u>50,000</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (10,000)</u></b>	<b><u>\$ 14,603</u></b>	<b><u>\$ (30,000)</u></b>	<b><u>\$ 20,000</u></b>
Beginning Unreserved Fund Balance		75,312		89,915
Ending Unreserved Fund Balance		<u>\$ 89,915</u>		<u>\$ 109,915</u>

City of Evanston  
Home Fund  
As of December 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	\$ 57,860
Program Income	<u>9,000</u>	<u>7,490</u>	<u>10,000</u>	<u>22,820</u>
<b>Total Revenues</b>	<b><u>584,009</u></b>	<b><u>670,808</u></b>	<b><u>570,000</u></b>	<b><u>80,680</u></b>
Home Administration/Planning	51,000	-	56,000	4,789
CHDO Operating	25,500	-	28,000	
Development Activities	465,700	83,141	429,600	40,422
Transfers to General Fund	<u>34,300</u>	<u>-</u>	<u>56,400</u>	<u>40,650</u>
<b>Total Expenditures</b>	<b><u>576,500</u></b>	<b><u>83,141</u></b>	<b><u>570,000</u></b>	<b><u>85,861</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 7,509</u></b>	<b><u>\$ 587,667</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (5,181)</u></b>
Beginning Unreserved Fund Balance		2,048,864		2,636,531
Ending Unreserved Fund Balance		<u>\$ 2,636,531</u>		<u>\$ 2,631,350</u>

City of Evanston  
Affordable Housing Fund  
As of December 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	\$ 166
Demolition Taxes	10,000	20,000	8,330	10,000
Developer Contributions	150,000	150,000	-	2,000
Rehab Repayments	-	-	20,000	7,500
Miscellaneous	-	<u>37,037</u>	-	-
<b>Total Revenues</b>	<b><u>181,000</u></b>	<b><u>208,135</u></b>	<b><u>29,330</u></b>	<b><u>19,666</u></b>
Housing - Land	50,000	-	41,650	-
Housing - Buildings	-	-	-	-
Down Payment Assistance	200,000	100,516	166,600	27,165
Transfers to General Fund	24,000	24,000	19,992	19,992
Miscellaneous	<u>48,000</u>	<u>10,560</u>	<u>39,984</u>	-
<b>Total Expenditures</b>	<b><u>322,000</u></b>	<b><u>135,076</u></b>	<b><u>268,226</u></b>	<b><u>47,157</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (141,000)</u></b>	<b><u>\$ 73,059</u></b>	<b><u>\$ (238,896)</u></b>	<b><u>\$ (27,491)</u></b>
Beginning Unreserved Fund Balance		2,226,094		2,299,153
Ending Unreserved Fund Balance		<u>\$ 2,299,153</u>		<u>\$ 2,271,662</u>

City of Evanston  
Washington National TIF Fund  
As of December 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	\$ 5,168,428
Interest Income	<u>25,000</u>	<u>27,588</u>	<u>25,000</u>	<u>6,709</u>
<b>Total Revenue</b>	<b><u>4,729,000</u></b>	<b><u>4,915,503</u></b>	<b><u>4,825,000</u></b>	<b><u>5,175,137</u></b>
Series 1997 Principal (refunded by 1999 & 2008D)	304,002	305,000	325,000	325,000
Series 1997 Interest (refunded by 1999 and 2008D)	111,762	134,366	128,200	118,200
Contributions to Other Agencies	-	-	-	
Capital Improvements	153,500	-	773,715	113,213
Contractual Services	79,000	94,942	125,000	
Transfer to Parking Fund (Sherman)	3,385,900	3,385,896	3,419,636	3,419,636
Transfer to General Fund	<u>325,000</u>	<u>324,996</u>	<u>325,000</u>	<u>325,000</u>
<b>Total Expenditures</b>	<b><u>4,359,164</u></b>	<b><u>4,245,200</u></b>	<b><u>5,096,551</u></b>	<b><u>4,301,049</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 369,836</u></b>	<b><u>\$ 670,303</u></b>	<b><u>\$ (271,551)</u></b>	<b><u>\$ 874,088</u></b>
Beginning Unreserved Fund Balance		8,492,373		9,162,676
Ending Unreserved Fund Balance		<u>\$ 9,162,676</u>		<u>\$ 10,036,764</u>

City of Evanston  
Special Service Area #5  
As of December 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	\$ 426,899
Interest Income	<u>100</u>	<u>44</u>	<u>100</u>	<u>37</u>
<b>Total Revenue</b>	<b><u>431,912</u></b>	<b><u>395,258</u></b>	<b><u>428,856</u></b>	<b><u>426,936</u></b>
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>
<b>Total Expenditures</b>	<b><u>438,062</u></b>	<b><u>440,975</u></b>	<b><u>428,756</u></b>	<b><u>53,853</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (6,150)</u></b>	<b><u>\$ (45,717)</u></b>	<b><u>\$ 100</u></b>	<b><u>\$ 373,083</u></b>
Beginning Unreserved Fund Balance		284,139		238,422
Ending Unreserved Fund Balance		<u>\$ 238,422</u>		<u>\$ 611,505</u>

City of Evanston  
 SW II TIF (Howard Hartrey)  
 As of December 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	\$ 1,212,637
Interest Income	<u>15,000</u>	<u>1,549</u>	<u>5,000</u>	<u>1,825</u>
<b>Total Revenue</b>	<b><u>1,267,000</u></b>	<b><u>885,012</u></b>	<b><u>1,305,000</u></b>	<b><u>1,214,462</u></b>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	533,249	535,000	570,000	570,000
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	141,804	170,483	141,804	141,057
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>141,600</u>
<b>Total Expenditures</b>	<b><u>816,653</u></b>	<b><u>847,868</u></b>	<b><u>1,313,404</u></b>	<b><u>853,857</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 450,347</u></b>	<b><u>\$ 37,144</u></b>	<b><u>\$ (8,404)</u></b>	<b><u>\$ 360,605</u></b>
Beginning Unreserved Fund Balance		5,174,621		5,211,765
Ending Unreserved Fund Balance		<u>\$ 5,211,765</u>		<u>\$ 5,572,370</u>

City of Evanston  
Southwest TIF  
As of December 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	\$ 656,000	\$ 330,136	\$ 656,000	\$ 451,421
Interest Income	<u>500</u>	<u>12</u>	<u>500</u>	<u>31</u>
<b>Total Revenue</b>	<b><u>656,500</u></b>	<b><u>330,148</u></b>	<b><u>656,500</u></b>	<b><u>451,452</u></b>
Contribution to Other Agencies	840,000	840,523	700,000	700,000
Operating Transfer to General Fund	<u>24,100</u>	<u>24,096</u>	<u>24,100</u>	<u>24,100</u>
<b>Total Expenditures</b>	<b><u>864,100</u></b>	<b><u>864,619</u></b>	<b><u>724,100</u></b>	<b><u>724,100</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (207,600)</u></b>	<b><u>\$ (534,471)</u></b>	<b><u>\$ (67,600)</u></b>	<b><u>\$ (272,648)</u></b>
Beginning Unreserved Fund Balance		931,968		397,497
Ending Unreserved Fund Balance		<u>\$ 397,497</u>		<u>\$ 124,849</u>





City of Evanston  
Howard Ridge TIF  
As of December 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	\$ 659,271
Interest Income	500	239	400	100
Miscellaneous	<u>-</u>	<u>1,126</u>	<u>-</u>	<u>17,618</u>
<b>Total Revenue</b>	<b><u>689,500</u></b>	<b><u>249,390</u></b>	<b><u>689,400</u></b>	<b><u>676,989</u></b>
General Management Support	-	495,246	-	25,412
Transfers to General Fund	<u>120,400</u>	<u>120,396</u>	<u>120,400</u>	<u>120,400</u>
<b>Total Expenditures</b>	<b><u>120,400</u></b>	<b><u>615,642</u></b>	<b><u>120,400</u></b>	<b><u>145,812</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 569,100</u></b>	<b><u>\$ (366,252)</u></b>	<b><u>\$ 569,000</u></b>	<b><u>\$ 531,177</u></b>
Beginning Unreserved Fund Balance		1,118,202		751,950
Ending Unreserved Fund Balance		<u>\$ 751,950</u>		<u>\$ 1,283,127</u>

City of Evanston  
West Evanston TIF  
As of December 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	\$ 491,966
Interest Income	<u>500</u>	<u>1,060</u>	<u>1,000</u>	<u>2,285</u>
<b>Total Revenue</b>	<b><u>315,500</u></b>	<b><u>423,758</u></b>	<b><u>581,000</u></b>	<b><u>494,251</u></b>
General Management Support	-	-	-	-
Capital Projects	490,000	313,727	490,000	63,875
Transfers to General Fund	<u>25,000</u>	<u>24,996</u>	<u>50,000</u>	<u>50,000</u>
<b>Total Expenditures</b>	<b><u>515,000</u></b>	<b><u>338,723</u></b>	<b><u>540,000</u></b>	<b><u>113,875</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (199,500)</u></b>	<b><u>\$ 85,035</u></b>	<b><u>\$ 41,000</u></b>	<b><u>\$ 380,376</u></b>
Beginning Unreserved Fund Balance		1,169,408		1,254,443
Ending Unreserved Fund Balance		<u>\$ 1,254,443</u>		<u>\$ 1,634,819</u>

City of Evanston  
Capital Improvement Fund  
As of December 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	213,333
Private Contributions	450,000		575,000	
Miscellaneous	-		149,000	73,547
Interest Income	50,000	49,068	-	17,546
<b>Total Revenue</b>	<b><u>13,881,628</u></b>	<b><u>8,579,577</u></b>	<b><u>10,033,973</u></b>	<b><u>5,481,965</u></b>
Administration	-	-	95,680	102,964
Capital Outlay (includes prior year rollovers)	16,331,628	7,816,007	13,014,138	7,559,955
Interfund Transfers Out	300,000	300,000	300,000	300,000
<b>Total Expenditures</b>	<b><u>16,631,628</u></b>	<b><u>8,116,007</u></b>	<b><u>13,409,818</u></b>	<b><u>7,962,919</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (2,750,000)</u></b>	<b><u>\$ 463,570</u></b>	<b><u>\$ (3,375,845)</u></b>	<b><u>\$ (2,480,954)</u></b>
Beginning Unreserved Fund Balance		5,441,774		5,905,344
Ending Unreserved Fund Balance		<u>\$ 5,905,344</u>		<u>\$ 3,424,390</u>

City of Evanston  
Special Assessment Fund  
As of December 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	\$ 231,589
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>6,009</u>	<u>25,000</u>	<u>7,687</u>
<b>Total Revenue</b>	<b><u>575,000</u></b>	<b><u>435,496</u></b>	<b><u>575,000</u></b>	<b><u>239,276</u></b>
Transfer to Debt Service Fund	317,659	317,664	317,659	285,894
Capital Improvements	480,000	190,932	1,575,000	740,120
General Management Support	-	774	-	-
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>797,659</u></b>	<b><u>509,370</u></b>	<b><u>1,892,659</u></b>	<b><u>1,026,014</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (222,659)</u></b>	<b><u>\$ (73,874)</u></b>	<b><u>\$ (1,317,659)</u></b>	<b><u>\$ (786,738)</u></b>
Beginning Unreserved Fund Balance		3,833,829		3,759,955
Ending Unreserved Fund Balance		<u>\$ 3,759,955</u>		<u>\$ 2,973,217</u>

City of Evanston  
Parking Fund  
As of December 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	\$ 2,405,392
Church Street Garage	810,000	579,223	583,333	540,431
Maple Avenue Garage	1,367,000	1,160,994	1,138,711	899,397
Sherman Avenue Garage	1,598,000	1,375,817	1,331,134	1,162,451
Washington National TIF Interfund Transfers-In	3,385,900	3,385,896	2,820,455	3,419,636
Downtown II TIF Interfund Transfers-In	-	-	-	-
Downtown TIF Revenues	-	-	-	-
Interest Income	34,900	5,564	34,900	7,432
Reserve for Future Repairs (Contra Depreciation)	2,044,000	-	2,044,000	-
<b>Total Revenue</b>	<b><u>12,071,800</u></b>	<b><u>9,378,926</u></b>	<b><u>10,301,593</u></b>	<b><u>8,434,739</u></b>
7005 - Parking System Administration	661,407	854,103	743,677	517,187
7015 - Parking Lots and Meters	971,743	725,880	799,498	737,568
7025 - Church Street Self Park	800,100	550,739	674,084	353,469
7030 - Church Street Debt Payments	159,700	155,124	133,030	169,336
7036 - Sherman Avenue Garage	5,878,900	3,324,541	5,324,706	4,254,606
7037 - Maple Avenue Garage	1,920,991	1,850,207	1,680,189	732,703
7038 - TIF Bond/Transfers	-	-	-	-
7039 - Parking Debt	-	-	-	22,950
7050- Interfund Transfers Out	964,276	964,272	803,242	803,241
Capital Improvements	-	-	3,242,598	-
<b>Total Expenditures</b>	<b><u>11,357,117</u></b>	<b><u>8,424,866</u></b>	<b><u>13,401,024</u></b>	<b><u>7,591,060</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 714,683</u></b>	<b><u>\$ 954,060</u></b>	<b><u>\$ (3,099,431)</u></b>	<b><u>\$ 843,679</u></b>
<b>Further Operating Expense Breakdown:</b>				
7015 Parking Meter Activities	927,743	725,880	762,846	737,568
7015 Parking Meter Depreciation	44,000	-	36,652	-
<b>SUBTOTAL</b>	<b><u>971,743</u></b>	<b><u>725,880</u></b>	<b><u>799,498</u></b>	<b><u>737,568</u></b>
7025- Church Garage Activities	584,100	550,739	494,156	353,469
7025- Church Garage Depreciation	216,000	-	179,928	-
<b>SUBTOTAL</b>	<b><u>800,100</u></b>	<b><u>550,739</u></b>	<b><u>674,084</u></b>	<b><u>353,469</u></b>
7036 Sherman Garage Activities	1,425,000	1,014,541	1,199,756	1,004,306
7036 Transfer to General Fund	-	-	-	-
7036 Debt Service Payments	3,403,900	2,310,000	3,250,300	3,250,300
7036 Reserve (Depreciation)	1,050,000	-	874,650	-
<b>SUBTOTAL</b>	<b><u>5,878,900</u></b>	<b><u>3,324,541</u></b>	<b><u>5,324,706</u></b>	<b><u>4,254,606</u></b>
7037 Maple Garage Activities	1,186,991	1,850,207	1,013,991	732,703
7037 Tax Rebate Agreement	-	-	-	-
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	734,000	-	666,198	-
<b>SUBTOTAL</b>	<b><u>1,920,991</u></b>	<b><u>1,850,207</u></b>	<b><u>1,680,189</u></b>	<b><u>732,703</u></b>
Beginning Unreserved Fund Balance		21,092,237		22,046,297
Ending Unreserved Fund Balance		<u>\$ 22,046,297</u>		<u>\$ 22,889,976</u>

City of Evanston  
Water Fund  
As of December 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	\$ 4,674,981
Skokie	2,690,000	2,885,096	2,286,500	2,508,333
Northwest Commission	4,100,000	4,781,645	3,570,300	3,710,581
Investment Earnings	12,000	2,773	9,996	6,569
Debt Proceeds	3,500,000	-	3,340,000	4,019,889
Debt Proceeds (zero interest)	531,335	-	-	-
Fees and Merchandise Sales	50,000	182,191	35,000	42,261
Fees and Outside Work	80,000	79,439	146,640	189,164
Grants	510,246	161,964	350,000	116,121
Phosphate Sales	60,000	46,140	49,980	43,655
Property Sales and Rentals	184,200	179,319	193,388	157,329
Misc Revenue	63,000	-	-	573,132
<b>Total Revenue</b>	<b><u>17,455,781</u></b>	<b><u>13,737,882</u></b>	<b><u>14,629,303</u></b>	<b><u>16,042,015</u></b>
General Support	788,521	820,136	681,872	571,077
Pumping	2,655,827	2,075,791	2,270,869	1,922,009
Filtration	2,492,978	2,170,905	2,138,628	1,965,689
Distribution	1,384,891	1,205,917	1,260,167	972,405
Meter Maintenance	356,611	294,342	320,115	262,028
Other Operating Expenses	239,800	637,920	219,791	133,341
Debt Service	657,560	53,328	82,542	166,386
Capital Outlay	155,000	3,661,302	115,500	56,883
Capital Improvements	7,600,581	-	7,670,000	5,146,698
Depreciation	-	1,439,663	-	-
Interfund Transfers Out - General Fund	3,286,800	3,286,800	2,737,748	2,737,748
Interfund Transfers Out - Insurance Fund	468,492	-	390,410	390,410
<b>Total Expense</b>	<b><u>20,087,061</u></b>	<b><u>15,646,104</u></b>	<b><u>17,887,642</u></b>	<b><u>14,324,674</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (2,631,280)</u></b>	<b><u>\$ (1,908,222)</u></b>	<b><u>\$ (3,258,339)</u></b>	<b><u>\$ 1,717,341</u></b>
Beginning Unreserved Fund Balance		8,042,109		6,133,887
Ending Unreserved Fund Balance		<u>\$ 6,133,887</u>		<u>\$ 7,851,228</u>

City of Evanston  
Sewer Fund  
As of December 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	\$ 11,217,554
Debt Proceeds	-		8,687,475	8,797,105
Investment Earnings	4,000	1,619	3,332	2,094
Miscellaneous	-	44,359	89,586	131,312
<b>Total Revenue</b>	<b><u>14,288,000</u></b>	<b><u>13,393,286</u></b>	<b><u>19,711,393</u></b>	<b><u>20,148,065</u></b>
Sewer Operations	1,972,921	1,843,159	1,673,727	1,552,272
Other Operating Expenses	53,100	559,549	21,000	21,000
Interfund Transfers Out (Excludes Fleet)	536,203	-	446,657	446,658
Capital Outlay	30,000	-	12,000	10,830
Capital Improvement Account	700,000	302,647	687,475	523,619
Depreciation	-	-	-	
Debt Service	14,215,356	14,168,614	14,215,356	13,737,377
<b>Total Expenses</b>	<b><u>17,507,580</u></b>	<b><u>16,873,969</u></b>	<b><u>17,056,215</u></b>	<b><u>16,291,756</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,219,580)</u></b>	<b><u>\$ (3,480,683)</u></b>	<b><u>\$ 2,655,178</u></b>	<b><u>\$ 3,856,309</u></b>
Beginning Unreserved Fund Balance		2,591,620		(889,063)
Ending Unreserved Fund Balance		<u>\$ (889,063)</u>		<u>\$ 2,967,246</u>



City of Evanston  
Solid Waste  
As of December 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	148,773
SWANCC Recycling Incentive	-	-	124,950	283,870
Recycling Service Charge	-	-	1,826,269	1,875,044
Sanitation Service Charge Penalty	-	-	16,660	34,887
Special Pickup Fees	-	-	100,000	57,815
State Recycling Grant	-	-	45,000	139,774
Trash Cart Sales	-	-	15,000	39,058
Yard Waste Fees	-	-	680,000	241,790
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u><b>2,949,489</b></u>	<u><b>2,821,011</b></u>
Refuse Collection & Disposal	-	-	1,975,110	2,839,845
Residential Recycling Collection	-	-	960,841	694,831
Yard Waste Collection	-	-	1,031,334	678,395
<b>Total Expense</b>	<u>-</u>	<u>-</u>	<u><b>3,967,285</b></u>	<u><b>4,213,071</b></u>
<b>Net Surplus (Deficit)</b>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ (1,017,796)</b></u>	<u><b>(1,392,060)</b></u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u><u>\$ -</u></u>		<u><u>(1,392,060)</u></u>

City of Evanston  
Fleet Fund  
As of December 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>
General Fund	\$ 4,047,800	\$ 4,047,726	\$ 2,877,885	\$ 2,877,887
Parking Fund	29,700	29,700	24,740	24,740
Water Fund	195,100	195,100	162,518	162,518
Sewer Fund	305,500	305,500	254,482	254,482
Solid Waste Fund	-	-	396,000	396,000
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	-	302,718
Interest Income	5,000	897	4,165	272
<b>Total Revenues</b>	<b><u>4,865,130</u></b>	<b><u>6,155,823</u></b>	<b><u>4,094,588</u></b>	<b><u>4,103,726</u></b>
General Support	287,135	244,546	236,857	207,442
Major Maintenance	2,914,725	2,803,490	2,934,771	2,683,338
Capital Outlay	<u>1,700,000</u>	<u>1,632,992</u>	<u>1,933,320</u>	<u>1,030,272</u>
<b>Total Expenditures</b>	<b><u>4,901,860</u></b>	<b><u>4,681,028</u></b>	<b><u>5,104,948</u></b>	<b><u>3,921,052</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (36,730)</u></b>	<b><u>\$ 1,474,795</u></b>	<b><u>\$ (1,010,360)</u></b>	<b><u>\$ 182,674</u></b>
Beginning Unreserved Fund Balance		919,163		2,393,958
Ending Unreserved Fund Balance		<u>\$ 2,393,958</u>		<u>\$ 2,576,632</u>

City of Evanston  
Insurance Fund  
As of December 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	\$ 9,800,144
Charges for Services - Parking Fund	499,176	499,191	355,946	355,946
Charges for Services - Water Fund	966,092	966,056	913,521	927,751
Charges for Services - Sewer Fund	432,203	432,214	367,581	367,582
Charges for Services - E911 Fund	75,355	75,316	89,376	89,376
Charges for Services - CDBG Fund	40,555	40,603	33,677	33,678
Charges for Services - Economic Dev. Fund	44,055	44,064	51,116	51,116
Charges for Services - Fleet Fund	138,500	138,470	184,760	184,761
Charges for Services - NSP II Fund	-	-	5,463	5,463
Charges for Services - Solid Waste Fund	-	-	145,937	145,944
Retiree Health Insurance Contributions	2,036,000	1,669,598	1,695,988	1,415,379
Employee Health Insurance Contributions	1,304,450	1,452,904	1,200,000	1,145,551
Subrogation Proceeds	100,000	66,718	83,300	91,598
Investment Income	50,000	1,030	41,650	313
<b>Total Revenues</b>	<b><u>15,788,886</u></b>	<b><u>15,824,306</u></b>	<b><u>15,275,131</u></b>	<b><u>14,614,602</u></b>
General Administration	277,587	369,301	250,943	250,248
Liability Insurance Premiums	470,000	510,658	391,510	372,834
Liability Legal Fees	425,000	571,692	175,000	457,258
Liability Settlement Payments	400,000	233,696	300,000	287,747
Health Insurance Premiums	12,147,850	12,355,778	11,138,960	10,673,050
Health Insurance Opt Outs	78,000	71,420	64,974	58,080
Workers Comp Insurance Premiums	90,000	103,997	120,000	81,437
Workers Comp Legal Fees	170,000	93,435	71,000	56,692
Workers Comp Medical Payments	500,000	844,619	900,000	781,652
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	85,822
<b>Total Expenditures</b>	<b><u>15,858,437</u></b>	<b><u>16,633,600</u></b>	<b><u>14,604,037</u></b>	<b><u>13,871,043</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (69,551)</u></b>	<b><u>\$ (809,294)</u></b>	<b><u>\$ 671,094</u></b>	<b><u>\$ 743,559</u></b>
Beginning Unreserved Fund Balance		(4,128,203)		(4,937,497)
Ending Unreserved Fund Balance		<u>\$ (4,937,497)</u>		<u>\$ (4,193,938)</u>

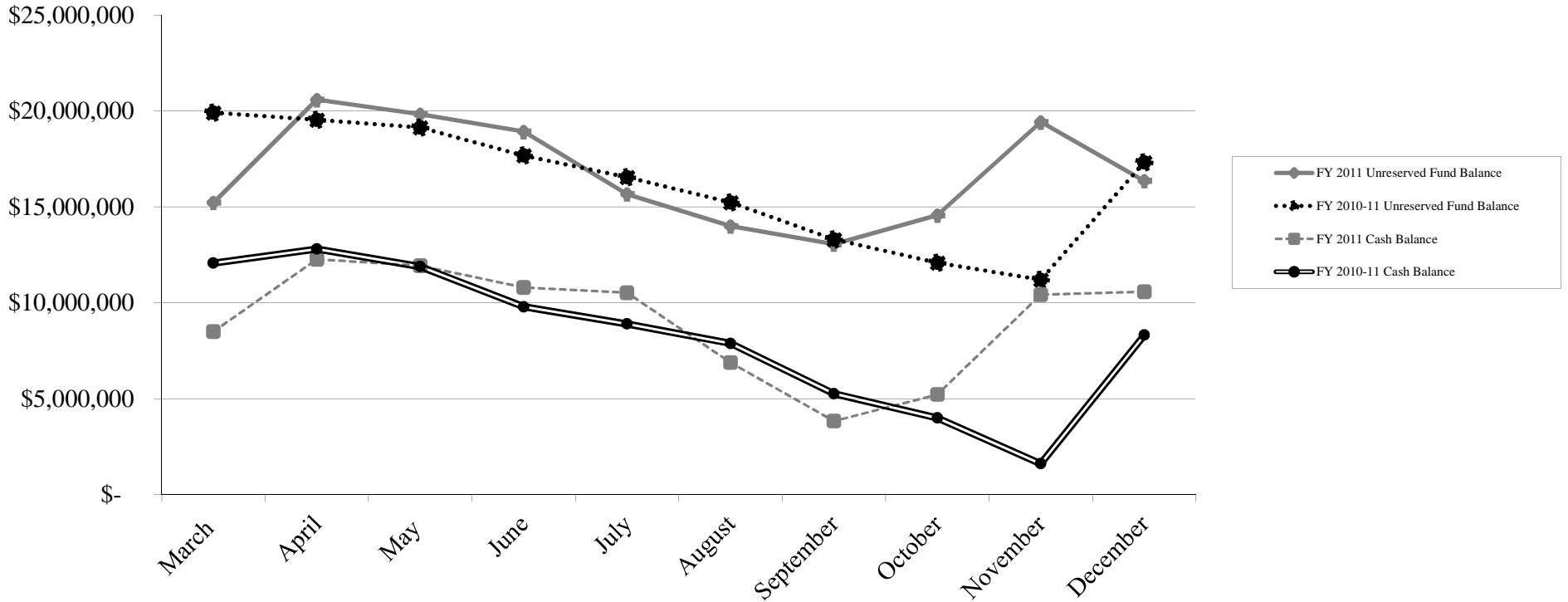
City of Evanston  
Fire Pension Fund  
As of December 31, 2011

	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	\$ 5,932,983
Personal Property Repl Tax	301,000		235,000	158,694
Interest on Investment	400,000	396,713	625,000	672,222
Participant Contributions	858,000	786,615	750,000	742,223
Unrealized Gain	-	3,714,273	-	(111,673)
<b>Total Revenue</b>	<b><u>7,616,267</u></b>	<b><u>10,835,238</u></b>	<b><u>8,523,759</u></b>	<b><u>7,394,449</u></b>
Administrative Expenses	175,000	54,039	170,000	223,144
Retiree Pensions	4,024,000	6,262,733	3,500,000	3,794,696
Widows' Pensions	898,000	above	750,000	866,915
Disability Pensions	708,000	above	720,000	885,842
QUILDRO	15,000	above	18,000	61,399
Reserve for Future Payments	1,796,267	-	-	-
<b>Total Expenditures</b>	<b><u>7,616,267</u></b>	<b><u>6,316,772</u></b>	<b><u>5,158,000</u></b>	<b><u>5,831,996</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 4,518,466</u></b>	<b><u>\$ 3,365,759</u></b>	<b><u>\$ 1,562,453</u></b>
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>\$ 55,921,275</u>

City of Evanston  
Police Pension Fund  
As of December 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	\$ 7,279,970
Personal Property Repl Tax	351,000		270,833	185,055
Interest Income	1,420,000	1,410,949	1,420,000	1,611,444
Participant Contributions	1,343,000	1,233,021	1,153,600	1,149,735
Miscellaneous	-	95		8,088
Unrealized Gain	-	5,375,088	-	10,947
<b>Total Revenue</b>	<b><u>10,550,369</u></b>	<b><u>15,273,409</u></b>	<b><u>11,405,524</u></b>	<b><u>10,245,239</u></b>
Administrative Expenses	225,000	66,763	155,000	193,035
Retiree Pensions	6,623,000	8,040,888	5,750,000	5,802,426
Widow Pensions	615,000	above	512,500	675,909
Disability Pensions	505,000	above	437,500	571,045
Separation Refunds	-	149,950	-	128,188
QUILDRO	15,000	above	12,000	11,889
Reserve for Future Payments	2,567,369	-	-	-
<b>Total Expenditures</b>	<b><u>10,550,369</u></b>	<b><u>8,257,601</u></b>	<b><u>6,867,000</u></b>	<b><u>7,382,492</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 7,015,808</u></b>	<b><u>\$ 4,538,524</u></b>	<b><u>\$ 2,862,747</u></b>
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>\$ 75,328,261</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	\$ 19,431,679	\$ 16,357,983
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	\$ 11,194,720	\$ 17,316,964
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	\$ 10,426,196	\$ 10,572,661
FY 2010-11 Cash Balance	\$ 12,065,689	\$ 12,800,603	\$ 11,889,234	\$ 9,790,128	\$ 8,893,548	\$ 7,871,900	\$ 5,258,286	\$ 3,989,279	\$ 1,607,185	\$ 8,310,736