



Memorandum

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

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

From: Louis Gergits, Interim Finance Division Manager

Subject: May 2011 Monthly Financial Report

Date: June 24, 2011

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

Fund Name	Fund #	YTD	YTD	YTD	5/31/2011	5/31/2011
		5/31/2011	5/31/2011	5/31/2011	Unreserved	Cash
		Revenue	Expenses	Net	Fund Bal	Balance*
General	100	\$ 24,691,845	\$ 18,554,790	\$ 6,137,055	\$ 19,833,681	\$ 11,926,354
HPRP	190	33,867	33,867	-	-	-
Neighborhood Stabilization	195	1,066,176	941,010	125,166	125,166	125,166
Motor Fuel	200	631,585	209,248	422,337	1,447,541	1,106,823
Emergency 911	205	120,319	251,176	(130,857)	1,129,977	1,240,971
SSA#4	210	198,062	97,000	101,062	410,222	21,731
CDBG	215	184,520	274,821	(90,301)	454,637	(173,847)
CDBG Loan	220	3,470	36,950	(33,480)	1,929,372	25,333
Economic Development	225	252,379	368,043	(115,664)	2,279,368	2,296,322
Neighborhood Improvement	235	-	-	-	89,915	89,915
Home	240	14,215	11,424	2,791	2,107,660	22,047
Affordable Housing	250	1,306	17,602	(16,296)	2,099,673	568,718
Washington National TIF	300	2,572,225	1,161,971	1,410,254	7,690,188	8,149,122
SSA#5	305	228,709	-	228,709	215,175	250,139
SW II TIF (Howard Hartrey)	310	571,790	42,480	529,310	4,464,094	5,169,578
Southwest TIF	315	246,753	7,230	239,523	390,288	390,290
Debt Service	320	5,425,629	2,050	5,423,579	4,697,193	5,890,921
Howard Ridge TIF	330	208,641	38,057	170,584	732,155	732,809
West Evanston TIF	335	243,676	15,000	228,676	1,269,185	1,269,185
Capital Improvement	415	6,384	916,077	(909,693)	4,848,315	5,244,398
Special Assessment	420	34,202	208	33,994	3,762,838	3,793,947
Parking	505	2,530,635	1,218,819	1,311,816	18,010,769	13,911,760
Water	510	3,943,658	2,326,841	1,616,817	9,930,317	8,085,418
Sewer	515	3,257,570	4,505,583	(1,248,013)	(1,974,394)	996,587
Solid Waste	520	786,421	1,113,674	(327,253)	(327,253)	48,377
Fleet	600	1,139,539	789,916	349,623	1,384,720	1,267,573
Insurance	605	4,177,369	4,574,491	(397,122)	(5,071,206)	122,911
Total**		<u>\$ 52,570,945</u>	<u>\$ 37,508,328</u>	<u>\$ 15,062,617</u>	<u>\$ 81,929,596</u>	<u>\$ 72,572,548</u>

*This is net of any interfund receivables/payables

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

Included above are the ending balances as of May 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 \$7.9M between the fund and cash balance is partially attributable to a four month delay in income tax disbursements from the State. These outstanding disbursements of State income tax total approximately \$2.2M. In addition, there are the typical delays in receipt of other accrued taxes (part of fund balance, but not cash) totaling approximately \$5.7M.

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

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

Please note, through May 31, 2011, the negative cash balance in the CDBG Fund (\$173,847) is the result of outstanding receivables due to the City from the Federal Government. Until these outstanding receivables are collected, the General Fund will be utilized to cover any CDBG-related expenses. Staff anticipates the General Fund will be fully reimbursed for these payments and the CDBG Fund will have a positive cash balance when the outstanding receivables are collected in July, 2011.

Through May 31, 2011, there is a negative fund balance in the Sewer Fund totaling \$1,974,394. This negative fund balance is the result of debt service payments. As part of the proposed 2011 general obligation (G.O.) bond issuance, the City will issue \$8M in debt to cover a portion of the existing debt service in the Sewer Fund. The proposed debt issuance is tentatively scheduled for July, 2011.

For the Solid Waste Fund, revenues through May 31, 2011 were \$786,421 and expenditures were \$1,113,674, resulting in a negative fund balance of \$327,253. It is anticipated the Solid Waste Fund will have a deficit in FY 2011.

As of May 31, 2011, the Insurance Fund has a negative fund balance of \$5,071,206. 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 May 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 May 31, 2011

	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	\$ 8,611,172		52.1%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
Sales Tax	11,852,968	3,546,177		29.9%												
State Income Tax	4,635,565	1,702,217		36.7%												
Utility Tax	6,982,341	2,088,574		29.9%												
Real Estate Transfer Tax	1,500,000	422,400		28.2%												
Liquor Tax	1,623,754	436,235		26.9%												
Other Taxes	4,433,860	1,044,974		23.6%												
Licenses, Permits, Fees	7,293,557	1,099,254		15.1%												
Charges for Services	6,048,402	2,495,191		41.3%	4,545,138	1,502,708	33.1%	10,504,299	3,157,382	30.1%	10,931,000	3,257,283	29.8%	2,949,489	786,421	26.7%
Intergovernmental Revenues	802,239	170,205		21.2%	2,820,455	1,025,891	36.4%									
Interfund Transfers	6,790,549	1,955,436		28.8%												
Other Non-Tax Revenue	5,394,047	1,120,010		20.8%	2,936,000	2,036	0.1%	3,205,004	786,276	24.5%	4,092,918	287	0.0%			
Total Revenues	\$ 73,873,482	\$24,691,845		33.4%	\$10,301,593	\$2,530,635	24.6%	\$13,709,303	\$3,943,658	28.8%	\$15,023,918	\$3,257,570	21.7%	\$2,949,489	\$ 786,421	26.7%
Expenditures																
Legislative	\$ 523,131	\$ 130,946		25.0%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
City Administration	1,750,952	350,747		20.0%												
Law Department	828,120	210,019		25.4%												
Administrative Services Department	8,206,488	1,769,635		21.6%												
Community and Econ. Development	2,824,205	688,198		24.4%												
Police Department	20,263,642	5,751,144		28.4%												
Fire & Life Safety Services	11,192,783	3,113,626		27.8%												
Health Department	2,135,313	573,300		26.8%												
Public Works- Operating	6,862,268	1,747,728		25.5%	10,158,426	1,218,819	12.0%	10,102,142	2,307,236	22.8%	16,368,740	4,505,583	27.5%	3,967,285	1,113,674	28.1%
Public Works- Capital Outlay					2,936,000	-	0.0%	7,785,500	19,605	0.3%	687,475	-	0.0%			
Public Library	3,708,359	906,485		24.4%												
Parks, Recreation & Comm. Service	15,578,221	3,312,962		21.3%												
Total Expenditures	\$ 73,873,482	\$18,554,790		25.1%	\$13,094,426	\$1,218,819	9.3%	\$17,887,642	\$2,326,841	13.0%	\$17,056,215	\$4,505,583	26.4%	\$3,967,285	\$ 1,113,674	28.1%

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

	FY 2010-2011 Budget <u>Adopted</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Budget <u>Adopted</u>	FY 2011 YTD <u>Actual</u>
Tax - Property	\$ 16,549,600	\$ 15,096,114	\$ 16,516,200	\$ 8,611,172
Tax - State Use	1,095,000	1,002,193	677,877	243,000
Tax - Sales Tax (ROT)	8,914,000	8,766,678	7,300,000	2,173,640
Tax - Sales Tax Home Rule	5,520,000	5,698,767	4,552,968	1,372,537
Tax - Auto Rental	35,000	36,445	29,155	8,513
Tax - Athletic Contest	650,200	646,337	550,000	-
Tax - State Income	5,717,000	5,806,131	4,635,565	1,702,217
Tax - Fire Insurance	-	-	90,000	-
Tax - Electric Utility	2,802,000	2,763,679	2,196,333	657,494
Tax - Natural Gas Distribution	1,583,000	1,098,213	1,385,130	413,099
Tax - Natural Gas Use	869,000	719,763	709,044	222,981
Tax - Cigarette	485,000	418,495	295,284	26,608
Tax - Local Gasoline	450,000	558,024	550,378	137,690
Tax - Liquor	2,050,000	2,108,946	1,623,754	436,235
Tax - Parking	1,785,000	2,330,876	1,800,000	530,787
Tax - Personal Property Replacement	676,500	599,906	441,166	98,376
Tax - Real Estate Transfer	1,600,000	1,790,188	1,500,000	422,400
Tax - Telecommunications	3,230,000	3,182,878	2,691,834	795,000
License Fees - Vehicles	2,700,000	2,598,829	1,799,820	146,300
License Fees - Other	1,163,600	959,830	814,720	194,399
Other Fees	1,214,500	1,208,836	1,092,617	245,020
Permit Fees - Building	2,200,000	2,702,810	2,500,000	210,990
Permit Fees - Other	1,041,800	1,347,488	1,086,400	302,545
Fines and Forfeiture Revenue	4,403,500	4,136,255	3,806,864	943,136
Charges for Services Revenue	10,516,700	9,985,600	6,048,402	2,495,191
Other Revenue	1,400,800	3,042,158	1,575,183	175,710
Intergovernmental Revenue	785,500	793,762	802,239	170,205
Interfund Transfers In (Other Funds)	7,336,200	7,608,746	6,790,549	1,955,436
Interest Income	100,000	11,454	12,000	1,164
Total Revenue	<u>86,873,900</u>	<u>87,019,401</u>	<u>73,873,482</u>	<u>24,691,845</u>
Legislative	603,194	586,327	523,131	130,946
City Administration	1,952,348	1,874,507	1,750,952	\$ 350,747
Law Department	1,026,853	957,834	828,120	210,019
Administrative Services Department	8,770,765	9,298,274	8,206,488	1,769,635
Community and Economic Development	3,885,366	3,894,206	2,824,205	688,198
Police Department	21,776,503	22,382,185	20,263,642	5,751,144
Fire & Life Safety Services Department	12,329,910	12,781,168	11,192,783	3,113,626
Health Department	2,307,906	2,060,722	2,135,313	573,300
Public Works Department	12,899,123	12,378,337	6,862,268	1,747,728
Library	4,217,872	4,195,852	3,708,359	906,485
Parks, Recreation & Community Services	16,808,920	16,089,144	15,578,221	3,312,962
Total Expenditures	<u>86,578,760</u>	<u>86,498,556</u>	<u>73,873,482</u>	<u>18,554,790</u>
Net Surplus (Deficit)	<u>\$ 295,140</u>	<u>\$ 520,845</u>	<u>\$ -</u>	<u>\$ 6,137,055</u>
Beginning Unreserved/Undesignated Fund Balance		13,175,781		13,696,626
Ending Unreserved Fund Balance		<u>\$ 13,696,626</u>		<u>\$ 19,833,681</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Budget <u>Adopted</u>	FY 2011 YTD <u>Actual</u>
Grant Proceeds	\$ -	\$ -	\$ 288,460	\$ 33,867
Total Revenue	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>33,867</u>
HPRP Administration	-	-	27,000	8,100
Program Activities	-	-	261,460	25,767
Total Expenditures	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>33,867</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 May 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Budget <u>Adopted</u>	FY 2011 YTD <u>Actual</u>
Grant Proceeds	\$ 4,000,000	\$ 3,900,841	\$ 6,887,345	\$ 1,066,176
Program Income	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>
Total Revenue	<u>4,000,000</u>	<u>3,900,841</u>	<u>8,387,345</u>	<u>1,066,176</u>
Development Activities	4,000,000	3,900,841	7,985,000	869,735
Administration	-	-	124,345	30,151
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>278,000</u>	<u>41,124</u>
Total Expenditures	<u>4,000,000</u>	<u>3,900,841</u>	<u>8,387,345</u>	<u>941,010</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,166</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ 125,166</u>

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

	FY 2010-2011	FY 2010-2011	FY 2011	FY 2011
	Adopted	Unaudited	Adopted	YTD
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
State Allotment	\$ 1,900,000	\$ 2,223,125	\$ 1,900,000	\$ 631,399
Investment Earnings	30,000	1,614	2,000	186
Miscellaneous Income	-	2,108	-	-
Total Revenue	<u>1,930,000</u>	<u>2,226,847</u>	<u>1,902,000</u>	<u>631,585</u>
Sheridan Rd./ Isabella St. Project (JT with Wilmette)	130,000	-	-	-
Street Resurfacing (2009)	-	-	-	-
Street Resurfacing (2010)	1,700,000	1,223,579	-	-
Street Resurfacing (2011)	-	-	1,200,000	-
Transfer to General Fund - Staff Engineering	122,500	650,004	110,606	33,182
Transfer to General Fund - Street Maintenance	650,000	122,496	586,886	176,066
Total Expenditures	<u>2,602,500</u>	<u>1,996,079</u>	<u>1,897,492</u>	<u>209,248</u>
Net Surplus (Deficit)	<u>\$ (672,500)</u>	<u>\$ 230,768</u>	<u>\$ 4,508</u>	<u>\$ 422,337</u>
Beginning Unreserved Fund Balance		794,436		1,025,204
Ending Unreserved Fund Balance		<u>\$ 1,025,204</u>		<u>\$ 1,447,541</u>

City of Evanston
E911 Fund
As of May 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 670,000	\$ 618,314	\$ 525,000	\$ 120,219
Wireless Surcharge Revenue	380,000	254,486	340,000	
Interest Income	6,000	974	750	100
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,056,000</u>	<u>873,774</u>	<u>865,750</u>	<u>120,319</u>
Operating Expense	848,949	759,737	778,737	163,678
Interfund Transfers Out	143,455	143,472	125,868	37,760
Capital Replacement	<u>1,619,700</u>	<u>913,530</u>	<u>140,000</u>	<u>49,738</u>
Total Expenditures	<u>2,612,104</u>	<u>1,816,739</u>	<u>1,044,605</u>	<u>251,176</u>
Net Surplus (Deficit)	<u>\$ (1,556,104)</u>	<u>\$ (942,965)</u>	<u>\$ (178,855)</u>	<u>\$ (130,857)</u>
Beginning Unreserved Fund Balance		2,203,799		1,260,834
Ending Unreserved Fund Balance		<u>\$ 1,260,834</u>		<u>\$ 1,129,977</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Property Tax Revenue	\$ 378,000	\$ 376,979	\$ 378,000	\$ 198,047
Investment Income	<u>-</u>	<u>35</u>	<u>-</u>	<u>15</u>
Total Revenues	<u>378,000</u>	<u>377,014</u>	<u>378,000</u>	<u>198,062</u>
Professional Fees (Evmark)	<u>378,000</u>	<u>378,216</u>	<u>378,000</u>	<u>97,000</u>
Total Expenditures	<u>378,000</u>	<u>378,216</u>	<u>378,000</u>	<u>97,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (1,202)</u>	<u>\$ -</u>	<u>\$ 101,062</u>
Beginning Unreserved Fund Balance		310,362		309,160
Ending Unreserved Fund Balance		<u>\$ 309,160</u>		<u>\$ 410,222</u>

City of Evanston
CDBG Fund
As of May 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,955,566	\$ 2,030,592	\$ 2,095,180	\$ 173,016
Funds Reallocated from Prior Years	67,531		25,000	
Program Income	27,079	37,787	20,000	11,504
Miscellaneous	<u>-</u>	<u>314</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>2,050,176</u>	<u>2,068,693</u>	<u>2,140,180</u>	<u>184,520</u>
CDBG Administration/Planning	344,870	215,684	308,367	52,997
Development Activities	843,063	849,510	1,016,894	4,705
Transfers to General Fund	<u>856,000</u>	<u>881,360</u>	<u>772,000</u>	<u>217,119</u>
Total Expenditures	<u>2,043,933</u>	<u>1,946,554</u>	<u>2,097,261</u>	<u>274,821</u>
Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ 6,243</u>	<u>\$ 122,139</u>	<u>\$ 42,919</u>	<u>\$ (90,301)</u>
Beginning Unreserved Fund Balance		422,799		544,938
Ending Unreserved Fund Balance		<u>\$ 544,938</u>		<u>\$ 454,637</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 153,981	\$ -	\$ -
Program Income	3,000	-	9,000	3,406
Interest Income	<u>-</u>	<u>403</u>	<u>-</u>	<u>64</u>
Total Revenues	<u>3,000</u>	<u>154,384</u>	<u>9,000</u>	<u>3,470</u>
Program Expenses	20,000	166,014	20,000	36,950
Transfer to CDBG	55,000	-	-	-
Development Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>75,000</u>	<u>166,014</u>	<u>20,000</u>	<u>36,950</u>
Net Surplus (Deficit)	<u>\$ (72,000)</u>	<u>\$ (11,630)</u>	<u>\$ (11,000)</u>	<u>\$ (33,480)</u>
Beginning Unreserved Fund Balance		1,974,482		1,962,852
Ending Unreserved Fund Balance		<u>\$ 1,962,852</u>		<u>\$ 1,929,372</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Hotel Tax	\$ 1,500,000	\$ 1,255,695	\$ 1,350,000	\$ 211,699
Amusement Tax	300,000	260,621	300,000	40,619
Investment Income	<u>8,000</u>	<u>591</u>	<u>8,000</u>	<u>61</u>
Total Revenues	<u>1,808,000</u>	<u>1,516,907</u>	<u>1,658,000</u>	<u>252,379</u>
Economic Development Activities	1,351,627	722,029	1,640,247	254,866
Tax Rebate Agreement	-	-	-	-
Transfers to General Fund	<u>407,455</u>	<u>407,460</u>	<u>377,256</u>	<u>113,177</u>
Total Expenditures	<u>1,759,082</u>	<u>1,129,489</u>	<u>2,017,503</u>	<u>368,043</u>
Net Surplus (Deficit)	<u>\$ 48,918</u>	<u>\$ 387,418</u>	<u>\$ (359,503)</u>	<u>\$ (115,664)</u>
Beginning Unreserved Fund Balance		2,007,615		2,395,032
Ending Unreserved Fund Balance		<u>\$ 2,395,032</u>		<u>\$ 2,279,368</u>

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

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

City of Evanston
Home Fund
As of May 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 575,009	\$ 746,707	\$ 560,000	\$ 14,215
Program Income	<u>9,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Total Revenues	<u>584,009</u>	<u>746,707</u>	<u>570,000</u>	<u>14,215</u>
Home Administration/Planning	76,500	213,342	56,000	6,900
CHDO Operating	25,500	-	28,000	-
Development Activities	465,700	444,357	429,600	-
Transfers to General Fund	<u>34,300</u>	<u>33,003</u>	<u>56,400</u>	<u>4,524</u>
Total Expenditures	<u>576,500</u>	<u>690,702</u>	<u>570,000</u>	<u>11,424</u>
Net Surplus (Deficit)	<u>\$ 7,509</u>	<u>\$ 56,005</u>	<u>\$ -</u>	<u>\$ 2,791</u>
Beginning Unreserved Fund Balance		2,048,864		2,104,869
Ending Unreserved Fund Balance		<u>\$ 2,104,869</u>		<u>\$ 2,107,660</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Interest Income	\$ 21,000	\$ 548	\$ 1,000	\$ 56
Demolition Taxes	10,000	20,000	8,330	-
Developer Contributions	150,000	31,550	-	-
Rehab Repayments	-	-	20,000	1,250
Miscellaneous	-	<u>25,162</u>	-	-
Total Revenues	<u>181,000</u>	<u>77,260</u>	<u>29,330</u>	<u>1,306</u>
Housing - Land	50,000	-	41,650	-
Housing - Buildings	-	-	-	-
Down Payment Assistance	200,000	162,065	166,600	11,604
Transfers to General Fund	24,000	24,000	19,992	5,998
Miscellaneous	<u>48,000</u>	<u>1,320</u>	<u>39,984</u>	-
Total Expenditures	<u>322,000</u>	<u>187,385</u>	<u>268,226</u>	<u>17,602</u>
Net Surplus (Deficit)	<u>\$ (141,000)</u>	<u>\$ (110,125)</u>	<u>\$ (238,896)</u>	<u>\$ (16,296)</u>
Beginning Unreserved Fund Balance		2,226,094		2,115,969
Ending Unreserved Fund Balance		<u>\$ 2,115,969</u>		<u>\$ 2,099,673</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,704,000	\$ 4,572,756	\$ 4,800,000	\$ 2,570,451
Interest Income	<u>25,000</u>	<u>27,588</u>	<u>25,000</u>	<u>1,774</u>
Total Revenue	<u>4,729,000</u>	<u>4,600,344</u>	<u>4,825,000</u>	<u>2,572,225</u>
Series 1997 Principal (refunded by 1999 & 2008D)	304,002	305,000	325,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	111,762	134,366	128,200	-
Contributions to Other Agencies	-	-	-	-
Capital Improvements	153,500	-	300,000	38,496
Contractual Services	79,000	114,543	125,000	84
Transfer to Parking Fund (Sherman)	3,385,900	3,385,896	3,419,636	1,025,891
Transfer to General Fund	<u>325,000</u>	<u>324,996</u>	<u>325,000</u>	<u>97,500</u>
Total Expenditures	<u>4,359,164</u>	<u>4,264,801</u>	<u>4,622,836</u>	<u>1,161,971</u>
Net Surplus (Deficit)	<u>\$ 369,836</u>	<u>\$ 335,543</u>	<u>\$ 202,164</u>	<u>\$ 1,410,254</u>
Beginning Unreserved Fund Balance		5,944,391		6,279,934
Ending Unreserved Fund Balance		<u>\$ 6,279,934</u>		<u>\$ 7,690,188</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Taxes	\$ 431,812	\$ 404,512	\$ 428,756	\$ 228,691
Interest Income	<u>100</u>	<u>45</u>	<u>100</u>	<u>18</u>
Total Revenue	<u>431,912</u>	<u>404,557</u>	<u>428,856</u>	<u>228,709</u>
Series 2002C Bonds Principal	325,000	315,000	340,000	-
Series 2002C Bonds Interest	113,062	125,976	88,756	-
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>438,062</u>	<u>440,976</u>	<u>428,756</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (6,150)</u>	<u>\$ (36,419)</u>	<u>\$ 100</u>	<u>\$ 228,709</u>
Beginning Unreserved Fund Balance		22,885		(13,534)
Ending Unreserved Fund Balance		<u>\$ (13,534)</u>		<u>\$ 215,175</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,252,000	\$ 1,039,086	\$ 1,300,000	\$ 571,497
Interest Income	<u>15,000</u>	<u>1,549</u>	<u>5,000</u>	<u>293</u>
Total Revenue	<u>1,267,000</u>	<u>1,040,635</u>	<u>1,305,000</u>	<u>571,790</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	533,249	535,000	570,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	141,804	170,482	141,804	-
Other Expenses	-	-	460,000	-
Operating Transfer to General Fund	<u>141,600</u>	<u>142,385</u>	<u>141,600</u>	<u>42,480</u>
Total Expenditures	<u>816,653</u>	<u>847,867</u>	<u>1,313,404</u>	<u>42,480</u>
Net Surplus (Deficit)	<u>\$ 450,347</u>	<u>\$ 192,768</u>	<u>\$ (8,404)</u>	<u>\$ 529,310</u>
Beginning Unreserved Fund Balance		3,742,016		3,934,784
Ending Unreserved Fund Balance		<u>\$ 3,934,784</u>		<u>\$ 4,464,094</u>

City of Evanston
Southwest TIF
As of May 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax Increment	\$ 656,000	\$ 437,734	\$ 656,000	\$ 246,731
Interest Income	<u>500</u>	<u>12</u>	<u>500</u>	<u>22</u>
Total Revenue	<u>656,500</u>	<u>437,746</u>	<u>656,500</u>	<u>246,753</u>
Contribution to Other Agencies	840,000	840,000	-	-
Operating Transfer to General Fund	<u>24,100</u>	<u>24,619</u>	<u>24,100</u>	<u>7,230</u>
Total Expenditures	<u>864,100</u>	<u>864,619</u>	<u>24,100</u>	<u>7,230</u>
Net Surplus (Deficit)	<u>\$ (207,600)</u>	<u>\$ (426,873)</u>	<u>\$ 632,400</u>	<u>\$ 239,523</u>
Beginning Unreserved Fund Balance		577,638		150,765
Ending Unreserved Fund Balance		<u>\$ 150,765</u>		<u>\$ 390,288</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax- Current	\$ 10,376,436	\$ 9,241,549	\$ 10,806,574	\$ 5,052,652
Net Property Tax- Prior Year	-	-	-	110,879
Capitalized Interest	68,188	-	-	-
Bond Proceeds/Premium/ Discounts	-	-	-	-
Transfer from Other Funds - IMRF	-	-	871,528	261,303
Interest Income	10,000	700	1,000	795
Transfer from Special Assessment Fund	317,659	317,664	317,660	-
Total Revenue	<u>10,772,283</u>	<u>9,559,913</u>	<u>11,996,762</u>	<u>5,425,629</u>
Series 1999- Principal	-	550,000	-	-
Series 1999- Interest	-	31,376	-	-
Series 2000 - Principal	-	195,000	-	-
Series 2000 - Interest	-	144,013	-	-
Series 2000 D- Principal	-	-	-	-
Series 2000 D- Interest	-	-	-	-
Series 2002 C- Principal	675,000	685,000	-	-
Series 2002 C- Interest	171,737	221,812	117,400	-
Series 2003 - Principal	-	-	-	-
Series 2003 - Interest	-	-	-	-
Series 2003 B- Principal	365,000	365,000	-	-
Series 2003 B- Interest	104,560	104,560	46,623	-
Series 2004- Principal	710,000	785,000	735,000	-
Series 2004- Interest	559,400	589,850	533,250	-
Series 2004 B- Principal	1,150,000	1,465,000	1,210,000	-
Series 2004 B- Interest	185,824	248,811	145,494	-
Series 2005- Principal	510,000	525,000	525,000	-
Series 2005- Interest	741,500	761,400	721,500	-
Series 2006- Principal	75,000	125,000	75,000	-
Series 2006- Interest	457,583	472,158	454,620	-
Series 2006 B Bonds- Interest	604,126	604,126	302,063	-
Series 2007 - Principal	1,075,000	1,105,000	1,115,000	-
Series 2007 - Interest	654,625	692,543	626,520	-
Series 2008A - Principal	195,000	349,740	195,000	-
Series 2008A - Interest	144,012	429,376	138,162	-
Series 2008C - Principal	332,340	-	343,800	-
Series 2008C - Interest	408,014	-	398,044	-
Series 2008D - Principal	550,000	-	520,000	-
Series 2008D - Interest	31,378	-	47,874	-
Series 2010- Estimated Interest/Principal	800,000	107,962	-	-
Series 2010 A - Principal DSF	-	-	240,000	-
Series 2010 A - Interest DSF	-	-	190,138	-
Series 2010 B - Principal DSF	-	-	695,000	-
Series 2010 B - Interest DSF	-	-	176,528	-
Series 2004- Principal SAF	75,000	-	80,000	-
Series 2004- Interest SAF	30,450	-	25,200	-
Series 2005- Principal SAF	15,000	-	20,000	-
Series 2005- Interest SAF	19,900	-	19,300	-
Series 2006- Principal SAF	50,000	-	50,000	-
Series 2006- Interest SAF	14,575	-	12,600	-
Series 2007 - Principal SAF	30,000	-	35,000	-
Series 2007 - Interest SAF	37,919	-	36,720	-
Series 2008C - Principal SAF	17,400	-	18,000	-
Series 2008C - Interest SAF	21,362	-	20,840	-
General Management and Support	-	49	5,000	-
Transfer out -General Fund	-	-	-	-
Escrow Funding	-	-	-	-
Bond Issuance Costs	200,000	71,197	75,000	-
Fiscal Agent Fees	8,000	12,200	8,000	2,050
Total Expenditures	<u>11,019,705</u>	<u>10,641,173</u>	<u>9,957,676</u>	<u>2,050</u>
Net Surplus (Deficit)	<u>\$ (247,422)</u>	<u>\$ (1,081,260)</u>	<u>\$ 2,039,086</u>	<u>\$ 5,423,579</u>
Beginning Unreserved Fund Balance		354,874		(726,386)
Ending Unreserved Fund Balance		<u>\$ (726,386)</u>		<u>\$ 4,697,193</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Taxes	\$ 689,000	\$ 424,665	\$ 689,000	\$ 192,054
Interest Income	500	239	400	44
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,543</u>
Total Revenue	<u>689,500</u>	<u>424,904</u>	<u>689,400</u>	<u>208,641</u>
General Management Support	-	495,898	-	1,937
Transfers to General Fund	<u>120,400</u>	<u>120,396</u>	<u>120,400</u>	<u>36,120</u>
Total Expenditures	<u>120,400</u>	<u>616,294</u>	<u>120,400</u>	<u>38,057</u>
Net Surplus (Deficit)	<u>\$ 569,100</u>	<u>\$ (191,390)</u>	<u>\$ 569,000</u>	<u>\$ 170,584</u>
Beginning Unreserved Fund Balance		752,961		561,571
Ending Unreserved Fund Balance		<u>\$ 561,571</u>		<u>\$ 732,155</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Taxes	\$ 315,000	\$ 443,052	\$ 580,000	\$ 243,621
Interest Income	<u>500</u>	<u>1,060</u>	<u>1,000</u>	<u>55</u>
Total Revenue	<u>315,500</u>	<u>444,112</u>	<u>581,000</u>	<u>243,676</u>
General Management Support	-	-	-	-
Capital Projects	490,000	281,749	490,000	-
Transfers to General Fund	<u>25,000</u>	<u>56,974</u>	<u>50,000</u>	<u>15,000</u>
Total Expenditures	<u>515,000</u>	<u>338,723</u>	<u>540,000</u>	<u>15,000</u>
Net Surplus (Deficit)	<u>\$ (199,500)</u>	<u>\$ 105,389</u>	<u>\$ 41,000</u>	<u>\$ 228,676</u>
Beginning Unreserved Fund Balance		935,120		1,040,509
Ending Unreserved Fund Balance		<u>\$ 1,040,509</u>		<u>\$ 1,269,185</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Bond Proceeds	\$ 7,852,243	\$ 6,572,922	\$ 5,078,500	\$ -
Installment Loan Proceeds	400,000		-	-
Grants	5,129,385	1,783,089	4,769,000	-
Private Contributions	450,000		575,000	-
Miscellaneous	-		-	-
Interest Income	<u>50,000</u>	<u>49,068</u>	-	<u>6,384</u>
Total Revenue	<u>13,881,628</u>	<u>8,405,079</u>	<u>10,422,500</u>	<u>6,384</u>
Administration			95,680	29,391
Capital Outlay (includes prior year rollovers)	16,331,628	7,430,724	4,982,820	796,047
Interfund Transfers Out	<u>300,000</u>	<u>658,121</u>	<u>300,000</u>	<u>90,639</u>
Total Expenditures	<u>16,631,628</u>	<u>8,088,845</u>	<u>5,378,500</u>	<u>916,077</u>
Net Surplus (Deficit)	<u>\$ (2,750,000)</u>	<u>\$ 316,234</u>	<u>\$ 5,044,000</u>	<u>\$ (909,693)</u>
Beginning Unreserved Fund Balance		5,441,774		5,758,008
Ending Unreserved Fund Balance		<u>\$ 5,758,008</u>		<u>\$ 4,848,315</u>

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

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Special Assessments Collected	\$ 550,000	\$ 398,432	\$ 550,000	\$ 31,342
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>6,005</u>	<u>25,000</u>	<u>2,860</u>
Total Revenue	<u>575,000</u>	<u>404,437</u>	<u>575,000</u>	<u>34,202</u>
Transfer to Debt Service Fund	317,659	317,664	317,659	-
Capital Improvements	480,000	190,932	1,575,000	-
General Management Support	-	826	-	208
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>797,659</u>	<u>509,422</u>	<u>1,892,659</u>	<u>208</u>
Net Surplus (Deficit)	<u>\$ (222,659)</u>	<u>\$ (104,985)</u>	<u>\$ (1,317,659)</u>	<u>\$ 33,994</u>
Beginning Unreserved Fund Balance		3,833,829		3,728,844
Ending Unreserved Fund Balance		<u>\$ 3,728,844</u>		<u>\$ 3,762,838</u>

City of Evanston
Parking Fund
As of May 31, 2011

	FY 2010-2011	FY 2010-2011	FY 2011	FY 2011
	Adopted	Unaudited	Adopted	YTD
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Parking Lots & Meters	\$ 2,832,000	\$ 2,757,467	\$ 2,349,060	\$ 692,227
Church Street Garage	810,000	580,722	583,333	189,474
Maple Avenue Garage	1,367,000	1,158,851	1,138,711	264,296
Sherman Avenue Garage	1,598,000	1,376,630	1,331,134	356,711
Washington National TIF Interfund Transfers-In	3,385,900	3,385,896	2,820,455	1,025,891
Downtown II TIF Interfund Transfers-In	-	-	-	-
Downtown TIF Revenues	-	-	-	-
Interest Income	34,900	5,998	34,900	2,036
Reserve for Future Repairs (Contra Depreciation)	<u>2,044,000</u>	<u>-</u>	<u>2,044,000</u>	<u>-</u>
Total Revenue	<u>12,071,800</u>	<u>9,265,564</u>	<u>10,301,593</u>	<u>2,530,635</u>
7005 - Parking System Administration	661,407	597,418	743,677	134,783
7015 - Parking Lots and Meters	971,743	770,569	799,498	181,967
7025 - Church Street Self Park	800,100	614,253	674,084	124,087
7030 - Church Street Debt Payments	159,700	155,124	133,030	-
7036 - Sherman Avenue Garage	5,878,900	4,523,838	5,324,706	285,771
7037 - Maple Avenue Garage	1,920,991	1,100,128	1,680,189	251,239
7038 - TIF Bond/Transfers	-	-	-	-
7050- Interfund Transfers Out	964,276	964,272	803,242	240,972
Capital Improvements	<u>-</u>	<u>-</u>	<u>2,936,000</u>	<u>-</u>
Total Expenditures	<u>11,357,117</u>	<u>8,725,602</u>	<u>13,094,426</u>	<u>1,218,819</u>
Net Surplus (Deficit)	<u>\$ 714,683</u>	<u>\$ 539,962</u>	<u>\$ (2,792,833)</u>	<u>\$ 1,311,816</u>
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	927,743	770,569	762,846	181,967
7015 Parking Meter Depreciation	<u>44,000</u>	<u>-</u>	<u>36,652</u>	<u>-</u>
SUBTOTAL	<u>971,743</u>	<u>770,569</u>	<u>799,498</u>	<u>181,967</u>
7025- Church Garage Activities	584,100	614,253	494,156	124,087
7025- Church Garage Depreciation	<u>216,000</u>	<u>-</u>	<u>179,928</u>	<u>-</u>
SUBTOTAL	<u>800,100</u>	<u>614,253</u>	<u>674,084</u>	<u>124,087</u>
7036 Sherman Garage Activities	1,425,000	2,213,838	1,199,756	285,771
7036 Transfer to General Fund	-	-	-	-
7036 Debt Service Payments	3,403,900	2,310,000	3,250,300	-
7036 Reserve (Depreciation)	<u>1,050,000</u>	<u>-</u>	<u>874,650</u>	<u>-</u>
SUBTOTAL	<u>5,878,900</u>	<u>4,523,838</u>	<u>5,324,706</u>	<u>285,771</u>
7037 Maple Garage Activities	1,186,991	1,100,128	1,013,991	251,239
7037 Tax Rebate Agreement	-	-	-	-
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	<u>734,000</u>	<u>-</u>	<u>666,198</u>	<u>-</u>
SUBTOTAL	<u>1,920,991</u>	<u>1,100,128</u>	<u>1,680,189</u>	<u>251,239</u>
Beginning Unreserved Fund Balance		16,158,991		16,698,953
Ending Unreserved Fund Balance		<u>\$ 16,698,953</u>		<u>\$ 18,010,769</u>

City of Evanston
Water Fund
As of May 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Evanston	\$ 5,675,000	\$ 5,198,484	\$ 4,647,499	\$ 1,334,544
Skokie	2,690,000	2,885,096	2,286,500	680,643
Northwest Commission	4,100,000	4,781,645	3,570,300	1,142,195
Investment Earnings	12,000	2,773	9,996	263
Debt Proceeds	3,500,000	-	2,500,000	642,359
Debt Proceeds (zero interest)	531,335	-	-	-
Fees and Merchandise Sales	50,000	52,915	35,000	8,414
Fees and Outside Work	80,000	196,821	66,640	24,619
Grants	510,246	52,865	350,000	87,500
Phosphate Sales	60,000	46,140	49,980	15,007
Property Sales and Rentals	184,200	182,091	193,388	-
Misc Revenue	63,000	11,895	-	8,114
Total Revenue	<u>17,455,781</u>	<u>13,410,725</u>	<u>13,709,303</u>	<u>3,943,658</u>
General Support	788,521	646,697	681,872	152,047
Pumping	2,655,827	2,092,489	2,270,869	341,161
Filtration	2,492,978	2,188,522	2,138,628	487,956
Distribution	1,384,891	1,170,913	1,260,167	278,227
Meter Maintenance	356,611	301,108	320,115	64,364
Other Operating Expenses	239,800	104,867	219,791	45,033
Debt Service	657,560	-	82,542	
Capital Outlay	155,000	78,350	115,500	19,605
Capital Improvements	7,600,581	2,801,096	7,670,000	
Interfund Transfers Out - General Fund	3,286,800	3,286,800	2,737,748	840,846
Interfund Transfers Out - Insurance Fund	468,492	468,492	390,410	97,602
Total Expense	<u>20,087,061</u>	<u>13,139,334</u>	<u>17,887,642</u>	<u>2,326,841</u>
Net Surplus (Deficit)	<u>\$ (2,631,280)</u>	<u>\$ 271,391</u>	<u>\$ (4,178,339)</u>	<u>\$ 1,616,817</u>
Beginning Unreserved Fund Balance		8,042,109		8,313,500
Ending Unreserved Fund Balance		<u>\$ 8,313,500</u>		<u>\$ 9,930,317</u>

City of Evanston
Sewer Fund
As of May 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Operations	\$ 14,284,000	\$ 13,390,107	\$ 10,931,000	\$ 3,257,283
Debt Proceeds	-		4,000,000	
Investment Earnings	4,000	1,619	3,332	287
Miscellaneous	-	30,764	89,586	-
Total Revenue	<u>14,288,000</u>	<u>13,422,490</u>	<u>15,023,918</u>	<u>3,257,570</u>
Sewer Operations	1,972,921	1,725,154	1,673,727	352,035
Other Operating Expenses	53,100	21,004	21,000	-
Interfund Transfers Out (Excludes Fleet)	536,203	536,220	446,657	133,997
Capital Outlay	30,000		12,000	-
Capital Improvement Account	700,000	231,513	687,475	-
Depreciation	-		-	-
Debt Service	14,215,356	14,226,600	14,215,356	4,019,551
Total Expenses	<u>17,507,580</u>	<u>16,740,491</u>	<u>17,056,215</u>	<u>4,505,583</u>
Net Surplus (Deficit)	<u>\$ (3,219,580)</u>	<u>\$ (3,318,001)</u>	<u>\$ (2,032,297)</u>	<u>\$ (1,248,013)</u>
Beginning Unreserved Fund Balance		2,591,620		(726,381)
Ending Unreserved Fund Balance		<u>\$ (726,381)</u>		<u>\$ (1,974,394)</u>

City of Evanston
Solid Waste
As of May 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Solid Waste Franchise Fees	\$ -	\$ -	\$ 141,610	156,670
SWANCC Recycling Incentive	-	-	124,950	3,252
Recycling Service Charge	-	-	1,826,269	544,144
Sanitation Service Charge Penalty	-	-	16,660	6,228
Special Pickup Fees	-	-	100,000	15,475
State Recycling Grant	-	-	45,000	-
Trash Cart Sales	-	-	15,000	16,845
Yard Waste Fees	-	-	680,000	43,807
Total Revenue	<u>-</u>	<u>-</u>	<u>2,949,489</u>	<u>786,421</u>
Refuse Collection & Disposal	-	-	1,975,110	750,302
Residential Recycling Collection	-	-	960,841	343,002
Yard Waste Collection	-	-	1,031,334	20,370
Total Expense	<u>-</u>	<u>-</u>	<u>3,967,285</u>	<u>1,113,674</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,017,796)</u>	<u>(327,253)</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u><u>\$ -</u></u>		<u><u>(327,253)</u></u>

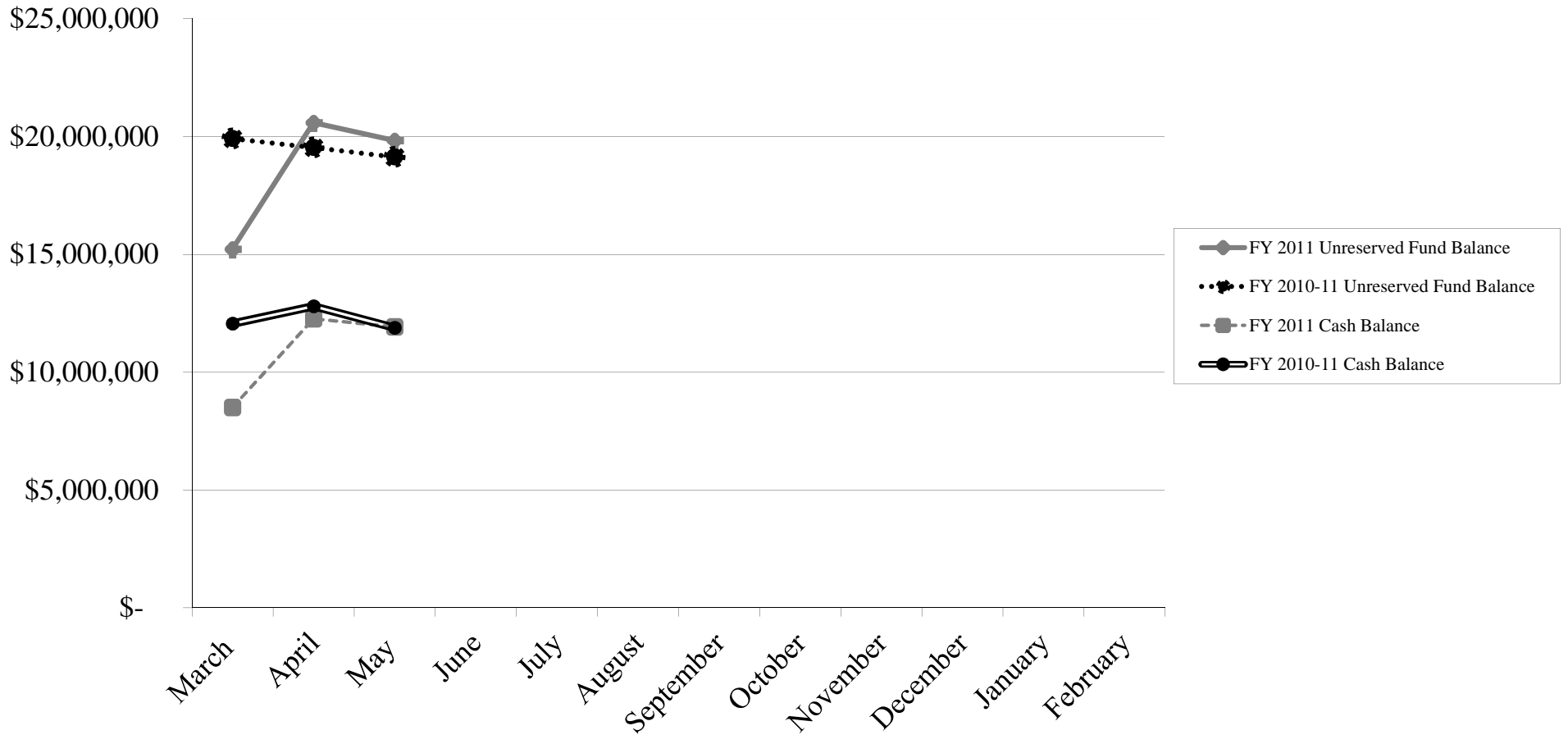
City of Evanston
Fleet Fund
As of May 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
General Fund	\$ 4,047,800	\$ 4,047,726	\$ 2,877,885	\$ 863,366
Parking Fund	29,700	29,700	24,740	7,422
Water Fund	195,100	195,100	162,518	48,755
Sewer Fund	305,500	305,500	254,482	76,344
Solid Waste Fund	-	-	396,000	118,800
Sale of Surplus Property	252,260	91,591	350,000	4,465
Damage to City Property	29,770	-	24,798	-
Miscellaneous Revenue	-	362,969	-	20,295
Interest Income	5,000	897	4,165	92
Total Revenues	<u>4,865,130</u>	<u>5,033,483</u>	<u>4,094,588</u>	<u>1,139,539</u>
General Support	287,135	255,555	236,857	56,201
Major Maintenance	2,914,725	2,828,035	2,934,771	626,760
Capital Outlay	<u>1,700,000</u>	<u>1,833,959</u>	<u>1,933,320</u>	<u>106,955</u>
Total Expenditures	<u>4,901,860</u>	<u>4,917,549</u>	<u>5,104,948</u>	<u>789,916</u>
Net Surplus (Deficit)	<u>\$ (36,730)</u>	<u>\$ 115,934</u>	<u>\$ (1,010,360)</u>	<u>\$ 349,623</u>
Beginning Unreserved Fund Balance		919,163		1,035,097
Ending Unreserved Fund Balance		<u>\$ 1,035,097</u>		<u>\$ 1,384,720</u>

City of Evanston
Insurance Fund
As of May 31, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Charges for Services - General Fund	\$ 10,102,500	\$ 10,438,142	\$ 10,106,816	\$ 2,880,873
Charges for Services - Parking Fund	499,176	499,191	355,946	106,784
Charges for Services - Water Fund	966,092	966,056	913,521	278,325
Charges for Services - Sewer Fund	432,203	432,214	367,581	110,274
Charges for Services - E911 Fund	75,355	75,316	89,376	26,813
Charges for Services - CDBG Fund	40,555	40,603	33,677	10,103
Charges for Services - Economic Dev. Fund	44,055	44,064	51,116	15,335
Charges for Services - Fleet Fund	138,500	138,470	184,760	55,428
Charges for Services - NSP II Fund	-	-	5,463	1,639
Charges for Services - Solid Waste Fund	-	-	145,937	43,783
Retiree Health Insurance Contributions	2,036,000	1,656,915	1,695,988	360,085
Employee Health Insurance Contributions	1,304,450	1,375,277	1,200,000	256,425
Subrogation Proceeds	100,000	221,603	83,300	31,397
Investment Income	50,000	1,030	41,650	105
Total Revenues	<u>15,788,886</u>	<u>15,888,881</u>	<u>15,275,131</u>	<u>4,177,369</u>
General Administration	277,587	380,307	250,943	67,094
Liability Insurance Premiums	470,000	510,658	391,510	448,629
Liability Legal Fees	425,000	479,709	175,000	40,333
Liability Settlement Payments	400,000	253,788	300,000	122,346
Health Insurance Premiums	12,147,850	12,373,252	11,138,960	3,133,462
Health Insurance Opt Outs	78,000	71,420	64,974	17,705
Workers Comp Insurance Premiums	90,000	103,997	120,000	-
Workers Comp Legal Fees	170,000	93,435	71,000	19,729
Workers Comp Medical Payments	500,000	844,442	900,000	399,403
Workers Comp Settlement Payments	1,000,000	1,129,738	833,000	261,252
Workers Comp TPA Pymts (Non specific)	-	-	108,750	36,250
Workers Comp TTD Pymts (Non sworn)	300,000	194,016	249,900	28,288
Total Expenditures	<u>15,858,437</u>	<u>16,434,762</u>	<u>14,604,037</u>	<u>4,574,491</u>
Net Surplus (Deficit)	<u>\$ (69,551)</u>	<u>\$ (545,881)</u>	<u>\$ 671,094</u>	<u>\$ (397,122)</u>
Beginning Unreserved Fund Balance		(4,128,203)		(4,674,084)
Ending Unreserved Fund Balance		<u>\$ (4,674,084)</u>		<u>\$ (5,071,206)</u>

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



	March	April	May	June	July	August	September	October	November	December	January	February
FY 2011 Unreserved Fund Balance	\$ 15,222,768	\$ 20,587,218	\$ 19,833,681									
FY 2010-11 Unreserved Fund Balance	\$ 19,918,009	\$ 19,537,624	\$ 19,137,377									
FY 2011 Cash Balance	\$ 8,500,193	\$ 12,269,387	\$ 11,926,354									
FY 2010-11 Cash Balance	\$ 12,065,689	\$ 12,800,603	\$ 11,889,234									