



Memorandum

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

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

From: Louis Gergits, Interim Finance Division Manager

Subject: April 2011 Monthly Financial Report

Date: May 27, 2011

Please find attached the unaudited financial statements as of April 30, 2011. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	4/30/2011	4/30/2011
		4/30/2011	4/30/2011	4/30/2011	Unreserved	Cash
		Revenue	Expenses	Net	Fund Bal	Balance*
General	100	\$ 18,782,107	\$ 11,891,515	\$ 6,890,592	\$ 20,587,218	\$ 12,269,387
HPRP	190	24,910	27,610	(2,700)	(2,700)	(2,700)
Neighborhood Stabilization	195	581,978	525,674	56,304	56,304	54,120
Motor Fuel	200	318,299	139,498	178,801	1,204,005	1,023,288
Emergency 911	205	69,219	165,982	(96,763)	1,164,071	1,252,106
SSA#4	210	195,294	97,000	98,294	407,454	18,963
CDBG	215	173,559	183,850	(10,291)	534,647	(93,836)
CDBG Loan	220	2,552	409	2,143	1,964,995	60,557
Economic Development	225	227,015	213,967	13,048	2,408,080	2,425,034
Neighborhood Improvement	235	-	-	-	89,915	89,915
Home	240	11,933	6,439	5,494	2,110,363	24,750
Affordable Housing	250	880	14,750	(13,870)	2,102,099	571,145
Washington National TIF	300	2,499,392	767,011	1,732,381	8,012,315	8,471,250
SSA#5	305	223,171	-	223,171	209,637	244,602
SW II TIF (Howard Hartrey)	310	571,626	28,320	543,306	4,478,090	5,183,574
Southwest TIF	315	246,753	4,820	241,933	392,698	392,700
Debt Service	320	5,118,234	-	5,118,234	4,391,848	5,585,575
Howard Ridge TIF	330	201,901	25,030	176,871	738,442	739,097
West Evanston TIF	335	222,406	10,000	212,406	1,252,915	1,252,916
Capital Improvement	415	4,197	363,139	(358,942)	5,399,066	5,795,148
Special Assessment	420	29,541	208	29,333	3,758,177	3,788,720
Parking	505	1,671,959	799,630	872,329	17,571,282	13,487,169
Water	510	2,055,544	1,507,939	547,605	8,861,105	7,375,460
Sewer	515	2,027,492	3,037,027	(1,009,535)	(1,735,916)	1,041,087
Solid Waste	520	357,777	487,829	(130,052)	(130,052)	(137,901)
Fleet	600	763,781	573,980	189,801	1,224,898	501,690
Insurance	605	2,945,880	3,319,031	(373,151)	(5,047,235)	69,254
Total**		<u>\$ 39,327,400</u>	<u>\$ 24,190,658</u>	<u>\$ 15,136,742</u>	<u>\$ 82,003,721</u>	<u>\$ 71,483,070</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 April 30, 2011 for both unreserved fund and cash balances. Of these two amounts, cash balance is the more meaningful metric since this represents liquid cash and/or invested assets which may be used (or easily sold) to support and fund current operations. While ending fund balance is also an important measurement of the City's financial health, it usually includes illiquid assets or future cash receipts or 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 \$8.1M between the fund and cash balance is partially attributable to a three month delay in income tax disbursements from the State. These outstanding disbursements of State income tax total approximately \$1.5M. In addition, there are the typical delays in receipt of other accrued taxes (part of fund balance, but not cash) totaling approximately \$6.6M.

Since this financial report is for the second 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

Due to these normal delays, year-to-date revenues reported during the first two months of the fiscal year should not be heavily relied upon for projecting (annualizing) or assuming trends for the remainder of the year.

Please note, through April 30, 2011, the negative cash balances in the HPRP Fund (\$2,700) and the CDBG Fund (\$93,836) are the result of outstanding receivables due to the City from the Federal Government. Staff anticipates positive cash balances in these funds when the outstanding receivables are collected.

For the Solid Waste Fund, revenues through April 30, 2011 were \$357,777 and expenditures were \$487,829, resulting in a net deficit of \$130,052. It is anticipated the Solid Waste Fund will have a deficit in FY 2011.

As of April 30, 2011, the Insurance Fund has a negative fund balance of \$5,250,803. 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 April 30, 2011 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

City of Evanston
Report of Budget-to-Actual Revenues and Expenditures
As of April 30, 2011

Revenues	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Property Tax	\$ 16,516,200	\$ 8,254,640	50.0%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
Sales Tax	11,852,968	2,300,000	19.4%												
State Income Tax	4,635,565	1,011,567	21.8%												
Utility Tax	6,982,341	1,403,825	20.1%												
Real Estate Transfer Tax	1,500,000	200,430	13.4%												
Liquor Tax	1,623,754	293,052	18.0%												
Other Taxes	4,433,860	632,027	14.3%												
Licenses, Permits, Fees	7,293,557	791,634	10.9%												
Charges for Services	6,048,402	1,707,683	28.2%	4,545,138	986,703	21.7%	10,504,299	2,012,733	19.2%	10,931,000	2,027,302	18.5%	2,949,489	357,777	12.1%
Intergovernmental Revenues	802,239	133,488	16.6%	2,820,455	683,927	24.2%									
Interfund Transfers	6,790,549	1,303,625	19.2%												
Other Non-Tax Revenue	5,394,047	750,136	13.9%	2,936,000	1,329	0.0%	3,205,004	42,811	1.3%	4,092,918	190	0.0%			
Total Revenues	\$ 73,873,482	\$ 18,782,107	25.4%	\$ 10,301,593	\$ 1,671,959	16.2%	\$ 13,709,303	\$ 2,055,544	15.0%	\$ 15,023,918	\$ 2,027,492	13.5%	\$ 2,949,489	\$ 357,777	12.1%
Expenditures															
Legislative	\$ 523,131	\$ 81,630	15.6%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
City Administration	1,750,952	234,499	13.4%												
Law Department	828,120	135,417	16.4%												
Administrative Services Department	8,206,488	1,049,616	12.8%												
Community and Econ. Development	2,824,205	445,471	15.8%												
Police Department	20,263,642	3,803,185	18.8%												
Fire & Life Safety Services	11,192,783	2,044,361	18.3%												
Health Department	2,135,313	255,177	12.0%												
Public Works- Operating	6,862,268	1,190,934	17.4%	13,094,426	799,630	6.1%	10,102,142	1,503,158	14.9%	16,368,740	3,037,027	18.6%	3,967,285	487,829	12.3%
Public Works- Capital Outlay							7,785,500	4,781	0.1%	687,475	-	0.0%			
Public Library	3,708,359	598,852	16.1%												
Parks, Recreation & Comm. Services	15,578,221	2,052,373	13.2%												
Total Expenditures	\$ 73,873,482	\$ 11,891,515	16.1%	\$ 13,094,426	\$ 799,630	6.1%	\$ 17,887,642	\$ 1,507,939	8.4%	\$ 17,056,215	\$ 3,037,027	17.8%	\$ 3,967,285	\$ 487,829	12.3%

**City of Evanston
General Fund
As of April 30, 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	\$ 8,254,640
Tax - State Use	1,095,000	1,002,193	677,877	162,000
Tax - Sales Tax (ROT)	8,914,000	8,766,678	7,300,000	1,400,000
Tax - Sales Tax Home Rule	5,520,000	5,698,767	4,552,968	900,000
Tax - Auto Rental	35,000	36,445	29,155	6,219
Tax - Athletic Contest	650,200	646,337	550,000	-
Tax - State Income	5,717,000	5,806,131	4,635,565	1,011,567
Tax - Fire Insurance	-	-	90,000	-
Tax - Electric Utility	2,802,000	2,763,679	2,196,333	460,142
Tax - Natural Gas Distribution	1,583,000	1,098,213	1,385,130	253,045
Tax - Natural Gas Use	869,000	719,763	709,044	160,638
Tax - Cigarette	485,000	418,495	295,284	26,608
Tax - Local Gasoline	450,000	558,024	550,378	93,220
Tax - Liquor	2,050,000	2,108,946	1,623,754	293,052
Tax - Parking	1,785,000	2,330,876	1,800,000	343,980
Tax - Personal Property Replacement	676,500	599,906	441,166	-
Tax - Real Estate Transfer	1,600,000	1,790,188	1,500,000	200,430
Tax - Telecommunications	3,230,000	3,182,878	2,691,834	530,000
License Fees - Vehicles	2,700,000	2,598,829	1,799,820	118,923
License Fees - Other	1,163,600	959,830	814,720	130,326
Other Fees	1,214,500	1,208,836	1,092,617	243,019
Permit Fees - Building	2,200,000	2,702,810	2,500,000	99,256
Permit Fees - Other	1,041,800	1,347,488	1,086,400	200,110
Fines and Forfeiture Revenue	4,403,500	4,136,255	3,806,864	632,922
Charges for Services Revenue	10,516,700	9,985,600	6,048,402	1,707,683
Other Revenue	1,400,800	3,042,158	1,575,183	116,193
Intergovernmental Revenue	785,500	793,762	802,239	133,488
Interfund Transfers In (Other Funds)	7,336,200	7,608,746	6,790,549	1,303,625
Interest Income	100,000	11,454	12,000	1,021
Total Revenue	<u>86,873,900</u>	<u>87,019,401</u>	<u>73,873,482</u>	<u>18,782,107</u>
Legislative	603,194	586,327	523,131	81,630
City Administration	1,952,348	1,874,507	1,750,952	234,499
Law Department	1,026,853	957,834	828,120	135,417
Administrative Services Department	8,770,765	9,298,274	8,206,488	1,049,616
Community and Economic Development	3,885,366	3,894,206	2,824,205	445,471
Police Department	21,776,503	22,382,185	20,263,642	3,803,185
Fire & Life Safety Services Department	12,329,910	12,781,168	11,192,783	2,044,361
Health Department	2,307,906	2,060,722	2,135,313	255,177
Public Works Department	12,899,123	12,378,337	6,862,268	1,190,934
Library	4,217,872	4,195,852	3,708,359	598,852
Parks, Recreation & Community Services	16,808,920	16,089,144	15,578,221	2,052,373
Total Expenditures	<u>86,578,760</u>	<u>86,498,556</u>	<u>73,873,482</u>	<u>11,891,515</u>
Net Surplus (Deficit)	<u>\$ 295,140</u>	<u>\$ 520,845</u>	<u>\$ -</u>	<u>\$ 6,890,592</u>
Beginning Unreserved/Undesignated Fund Balance		13,175,781		13,696,626
Ending Unreserved Fund Balance		<u>\$ 13,696,626</u>		<u>\$ 20,587,218</u>

City of Evanston
Homelessness Prevention & Rapid Re-Housing Program
As of April 30, 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	\$ 24,910
Total Revenue	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>24,910</u>
HPRP Administration	-	-	27,000	5,400
Program Activities	-	-	261,460	22,210
Total Expenditures	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>27,610</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,700)</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ (2,700)</u>

City of Evanston
 Neighborhood Stabilization Fund
 As of April 30, 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	\$ 581,978
Program Income	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>
Total Revenue	<u>4,000,000</u>	<u>3,900,841</u>	<u>8,387,345</u>	<u>581,978</u>
Development Activities	4,000,000	3,900,841	7,985,000	478,468
Administration	-	-	124,345	19,790
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>278,000</u>	<u>27,416</u>
Total Expenditures	<u>4,000,000</u>	<u>3,900,841</u>	<u>8,387,345</u>	<u>525,674</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,304</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ 56,304</u>

City of Evanston
Motor Fuel Fund
As of April 30, 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	\$ 318,176
Investment Earnings	30,000	1,614	2,000	123
Miscellaneous Income	-	2,108	-	-
Total Revenue	<u>1,930,000</u>	<u>2,226,847</u>	<u>1,902,000</u>	<u>318,299</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	22,121
Transfer to General Fund - Street Maintenance	<u>650,000</u>	<u>122,496</u>	<u>586,886</u>	<u>117,377</u>
Total Expenditures	<u>2,602,500</u>	<u>1,996,079</u>	<u>1,897,492</u>	<u>139,498</u>
Net Surplus (Deficit)	<u>\$ (672,500)</u>	<u>\$ 230,768</u>	<u>\$ 4,508</u>	<u>\$ 178,801</u>
Beginning Unreserved Fund Balance		794,436		1,025,204
Ending Unreserved Fund Balance		<u>\$ 1,025,204</u>		<u>\$ 1,204,005</u>

City of Evanston
E911 Fund
As of April 30, 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	\$ 69,136
Wireless Surcharge Revenue	380,000	254,486	340,000	-
Interest Income	6,000	974	750	83
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>69,219</u>
Operating Expense	848,949	759,737	778,737	93,992
Interfund Transfers Out	143,455	143,472	125,868	25,174
Capital Replacement	<u>1,619,700</u>	<u>913,530</u>	<u>140,000</u>	<u>46,816</u>
Total Expenditures	<u>2,612,104</u>	<u>1,816,739</u>	<u>1,044,605</u>	<u>165,982</u>
Net Surplus (Deficit)	<u>\$ (1,556,104)</u>	<u>\$ (942,965)</u>	<u>\$ (178,855)</u>	<u>\$ (96,763)</u>
Beginning Unreserved Fund Balance		2,203,799		1,260,834
Ending Unreserved Fund Balance		<u>\$ 1,260,834</u>		<u>\$ 1,164,071</u>

City of Evanston
Special Service Area #4 Fund
As of April 30, 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	\$ 195,279
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>195,294</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>\$ 98,294</u>
Beginning Unreserved Fund Balance		310,362		309,160
Ending Unreserved Fund Balance		<u>\$ 309,160</u>		<u>\$ 407,454</u>

City of Evanston
CDBG Fund
As of April 30, 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	\$ 162,288
Funds Reallocated from Prior Years	67,531		25,000	
Program Income	27,079	37,787	20,000	11,271
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>173,559</u>
CDBG Administration/Planning	344,870	215,684	308,367	37,471
Development Activities	843,063	849,510	1,016,894	1,072
Transfers to General Fund	<u>856,000</u>	<u>881,360</u>	<u>772,000</u>	<u>145,307</u>
Total Expenditures	<u>2,043,933</u>	<u>1,946,554</u>	<u>2,097,261</u>	<u>183,850</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>\$ (10,291)</u>
Beginning Unreserved Fund Balance		422,799		544,938
Ending Unreserved Fund Balance		<u>\$ 544,938</u>		<u>\$ 534,647</u>

City of Evanston
CDBG Loan Fund
As of April 30, 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	2,511
Interest Income	<u>-</u>	<u>403</u>	<u>-</u>	<u>41</u>
Total Revenues	<u>3,000</u>	<u>154,384</u>	<u>9,000</u>	<u>2,552</u>
Program Expenses	20,000	166,014	20,000	409
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>409</u>
Net Surplus (Deficit)	<u>\$ (72,000)</u>	<u>\$ (11,630)</u>	<u>\$ (11,000)</u>	<u>\$ 2,143</u>
Beginning Unreserved Fund Balance		1,974,482		1,962,852
Ending Unreserved Fund Balance		<u>\$ 1,962,852</u>		<u>\$ 1,964,995</u>

City of Evanston
Economic Development Fund
As of April 30, 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	\$ 207,892
Amusement Tax	300,000	260,621	300,000	19,073
Investment Income	<u>8,000</u>	<u>591</u>	<u>8,000</u>	<u>50</u>
Total Revenues	<u>1,808,000</u>	<u>1,516,907</u>	<u>1,658,000</u>	<u>227,015</u>
Economic Development Activities	1,351,627	722,029	1,640,247	138,516
Tax Rebate Agreement	-	-	-	-
Transfers to General Fund	<u>407,455</u>	<u>407,460</u>	<u>377,256</u>	<u>75,451</u>
Total Expenditures	<u>1,759,082</u>	<u>1,129,489</u>	<u>2,017,503</u>	<u>213,967</u>
Net Surplus (Deficit)	<u>\$ 48,918</u>	<u>\$ 387,418</u>	<u>\$ (359,503)</u>	<u>\$ 13,048</u>
Beginning Unreserved Fund Balance		2,007,615		2,395,032
Ending Unreserved Fund Balance		<u>\$ 2,395,032</u>		<u>\$ 2,408,080</u>

City of Evanston
 Neighborhood Improvement Fund
 As of April 30, 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 April 30, 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	\$ 11,933
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>11,933</u>
Home Administration/Planning	76,500	213,342	56,000	1,839
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>4,600</u>
Total Expenditures	<u>576,500</u>	<u>690,702</u>	<u>570,000</u>	<u>6,439</u>
Net Surplus (Deficit)	<u>\$ 7,509</u>	<u>\$ 56,005</u>	<u>\$ -</u>	<u>\$ 5,494</u>
Beginning Unreserved Fund Balance		2,048,864		2,104,869
Ending Unreserved Fund Balance		<u>\$ 2,104,869</u>		<u>\$ 2,110,363</u>

City of Evanston
Affordable Housing Fund
As of April 30, 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	\$ 47
Demolition Taxes	10,000	20,000	8,330	-
Developer Contributions	150,000	31,550	-	-
Rehab Repayments	-	-	20,000	833
Miscellaneous	-	<u>25,162</u>	-	-
Total Revenues	<u>181,000</u>	<u>77,260</u>	<u>29,330</u>	<u>880</u>
Housing - Land	50,000	-	41,650	-
Housing - Buildings	-	-	-	-
Down Payment Assistance	200,000	162,065	166,600	10,752
Transfers to General Fund	24,000	24,000	19,992	3,998
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>14,750</u>
Net Surplus (Deficit)	<u>\$ (141,000)</u>	<u>\$ (110,125)</u>	<u>\$ (238,896)</u>	<u>\$ (13,870)</u>
Beginning Unreserved Fund Balance		2,226,094		2,115,969
Ending Unreserved Fund Balance		<u>\$ 2,115,969</u>		<u>\$ 2,102,099</u>

City of Evanston
Washington National TIF Fund
As of April 30, 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	\$ 2,498,175
Interest Income	<u>25,000</u>	<u>27,588</u>	<u>25,000</u>	<u>1,217</u>
Total Revenue	<u>4,729,000</u>	<u>4,600,344</u>	<u>4,825,000</u>	<u>2,499,392</u>
Series 1997 Principal (refunded by 1999 & 2008D)	304,002	305,000	325,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	111,762	134,366	128,200	-
Contributions to Other Agencies	-	-	-	-
Capital Improvements	153,500	-	300,000	18,000
Contractual Services	79,000	114,543	125,000	84
Transfer to Parking Fund (Sherman)	3,385,900	3,385,896	3,419,636	683,927
Transfer to General Fund	<u>325,000</u>	<u>324,996</u>	<u>325,000</u>	<u>65,000</u>
Total Expenditures	<u>4,359,164</u>	<u>4,264,801</u>	<u>4,622,836</u>	<u>767,011</u>
Net Surplus (Deficit)	<u>\$ 369,836</u>	<u>\$ 335,543</u>	<u>\$ 202,164</u>	<u>\$ 1,732,381</u>
Beginning Unreserved Fund Balance		5,944,391		6,279,934
Ending Unreserved Fund Balance		<u>\$ 6,279,934</u>		<u>\$ 8,012,315</u>

City of Evanston
Special Service Area #5
As of April 30, 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	\$ 223,153
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>223,171</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>\$ 223,171</u>
Beginning Unreserved Fund Balance		22,885		(13,534)
Ending Unreserved Fund Balance		<u>\$ (13,534)</u>		<u>\$ 209,637</u>

City of Evanston
 SW II TIF (Howard Hartrey)
 As of April 30, 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>129</u>
Total Revenue	<u>1,267,000</u>	<u>1,040,635</u>	<u>1,305,000</u>	<u>571,626</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>28,320</u>
Total Expenditures	<u>816,653</u>	<u>847,867</u>	<u>1,313,404</u>	<u>28,320</u>
Net Surplus (Deficit)	<u>\$ 450,347</u>	<u>\$ 192,768</u>	<u>\$ (8,404)</u>	<u>\$ 543,306</u>
Beginning Unreserved Fund Balance		3,742,016		3,934,784
Ending Unreserved Fund Balance		<u>\$ 3,934,784</u>		<u>\$ 4,478,090</u>

City of Evanston
Southwest TIF
As of April 30, 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>4,820</u>
Total Expenditures	<u>864,100</u>	<u>864,619</u>	<u>24,100</u>	<u>4,820</u>
Net Surplus (Deficit)	<u>\$ (207,600)</u>	<u>\$ (426,873)</u>	<u>\$ 632,400</u>	<u>\$ 241,933</u>
Beginning Unreserved Fund Balance		577,638		150,765
Ending Unreserved Fund Balance		<u>\$ 150,765</u>		<u>\$ 392,698</u>

City of Evanston
Debt Service Fund
As of April 30, 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	\$ 4,841,722
Net Property Tax- Prior Year	-	-	-	101,862
Capitalized Interest	68,188	-	-	-
Bond Proceeds/Premium/ Discounts	-	-	-	-
Transfer from Other Funds - IMRF	-	-	871,528	174,202
Interest Income	10,000	700	1,000	448
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>5,118,234</u>
Series 1999- Principal	-	550,000	-	-
Series 1999- Interest	-	31,376	-	-
Series 2000 - Principal	-	195,000	-	-
Series 2000 - Interest	-	144,013	-	-
Series 2000 D- Principal	-	-	-	-
Series 2000 D- Interest	-	-	-	-
Series 2002 C- Principal	675,000	685,000	-	-
Series 2002 C- Interest	171,737	221,812	117,400	-
Series 2003 - Principal	-	-	-	-
Series 2003 - Interest	-	-	-	-
Series 2003 B- Principal	365,000	365,000	-	-
Series 2003 B- Interest	104,560	104,560	46,623	-
Series 2004- Principal	710,000	785,000	735,000	-
Series 2004- Interest	559,400	589,850	533,250	-
Series 2004 B- Principal	1,150,000	1,465,000	1,210,000	-
Series 2004 B- Interest	185,824	248,811	145,494	-
Series 2005- Principal	510,000	525,000	525,000	-
Series 2005- Interest	741,500	761,400	721,500	-
Series 2006- Principal	75,000	125,000	75,000	-
Series 2006- Interest	457,583	472,158	454,620	-
Series 2006 B Bonds- Interest	604,126	604,126	302,063	-
Series 2007 - Principal	1,075,000	1,105,000	1,115,000	-
Series 2007 - Interest	654,625	692,543	626,520	-
Series 2008A - Principal	195,000	349,740	195,000	-
Series 2008A - Interest	144,012	429,376	138,162	-
Series 2008C - Principal	332,340	-	343,800	-
Series 2008C - Interest	408,014	-	398,044	-
Series 2008D - Principal	550,000	-	520,000	-
Series 2008D - Interest	31,378	-	47,874	-
Series 2010- Estimated Interest/Principal	800,000	107,962	-	-
Series 2010 A - Principal DSF	-	-	240,000	-
Series 2010 A - Interest DSF	-	-	190,138	-
Series 2010 B - Principal DSF	-	-	695,000	-
Series 2010 B - Interest DSF	-	-	176,528	-
Series 2004- Principal SAF	75,000	-	80,000	-
Series 2004- Interest SAF	30,450	-	25,200	-
Series 2005- Principal SAF	15,000	-	20,000	-
Series 2005- Interest SAF	19,900	-	19,300	-
Series 2006- Principal SAF	50,000	-	50,000	-
Series 2006- Interest SAF	14,575	-	12,600	-
Series 2007 - Principal SAF	30,000	-	35,000	-
Series 2007 - Interest SAF	37,919	-	36,720	-
Series 2008C - Principal SAF	17,400	-	18,000	-
Series 2008C - Interest SAF	21,362	-	20,840	-
General Management and Support	-	49	5,000	-
Transfer out -General Fund	-	-	-	-
Escrow Funding	-	-	-	-
Bond Issuance Costs	200,000	71,197	75,000	-
Fiscal Agent Fees	8,000	12,200	8,000	-
Total Expenditures	<u>11,019,705</u>	<u>10,641,173</u>	<u>9,957,676</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (247,422)</u>	<u>\$ (1,081,260)</u>	<u>\$ 2,039,086</u>	<u>\$ 5,118,234</u>
Beginning Unreserved Fund Balance		354,874		(726,386)
Ending Unreserved Fund Balance		<u>\$ (726,386)</u>		<u>\$ 4,391,848</u>

City of Evanston
Howard Ridge TIF
As of April 30, 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	\$ 189,753
Interest Income	500	239	400	31
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,117</u>
Total Revenue	<u>689,500</u>	<u>424,904</u>	<u>689,400</u>	<u>201,901</u>
General Management Support	-	495,898	-	950
Transfers to General Fund	<u>120,400</u>	<u>120,396</u>	<u>120,400</u>	<u>24,080</u>
Total Expenditures	<u>120,400</u>	<u>616,294</u>	<u>120,400</u>	<u>25,030</u>
Net Surplus (Deficit)	<u>\$ 569,100</u>	<u>\$ (191,390)</u>	<u>\$ 569,000</u>	<u>\$ 176,871</u>
Beginning Unreserved Fund Balance		752,961		561,571
Ending Unreserved Fund Balance		<u>\$ 561,571</u>		<u>\$ 738,442</u>

City of Evanston
West Evanston TIF
As of April 30, 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	\$ 222,361
Interest Income	<u>500</u>	<u>1,060</u>	<u>1,000</u>	<u>45</u>
Total Revenue	<u>315,500</u>	<u>444,112</u>	<u>581,000</u>	<u>222,406</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>10,000</u>
Total Expenditures	<u>515,000</u>	<u>338,723</u>	<u>540,000</u>	<u>10,000</u>
Net Surplus (Deficit)	<u>\$ (199,500)</u>	<u>\$ 105,389</u>	<u>\$ 41,000</u>	<u>\$ 212,406</u>
Beginning Unreserved Fund Balance		935,120		1,040,509
Ending Unreserved Fund Balance		<u>\$ 1,040,509</u>		<u>\$ 1,252,915</u>

City of Evanston
Capital Improvement Fund
As of April 30, 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>4,197</u>
Total Revenue	<u>13,881,628</u>	<u>8,405,079</u>	<u>10,422,500</u>	<u>4,197</u>
Administration			95,680	2,847
Capital Outlay (includes prior year rollovers)	16,331,628	7,430,724	4,982,820	299,866
Interfund Transfers Out	<u>300,000</u>	<u>658,121</u>	<u>300,000</u>	<u>60,426</u>
Total Expenditures	<u>16,631,628</u>	<u>8,088,845</u>	<u>5,378,500</u>	<u>363,139</u>
Net Surplus (Deficit)	<u>\$ (2,750,000)</u>	<u>\$ 316,234</u>	<u>\$ 5,044,000</u>	<u>\$ (358,942)</u>
Beginning Unreserved Fund Balance		5,441,774		5,758,008
Ending Unreserved Fund Balance		<u>\$ 5,758,008</u>		<u>\$ 5,399,066</u>

City of Evanston
Special Assessment Fund
As of April 30, 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	\$ 27,676
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>6,005</u>	<u>25,000</u>	<u>1,865</u>
Total Revenue	<u>575,000</u>	<u>404,437</u>	<u>575,000</u>	<u>29,541</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>\$ 29,333</u>
Beginning Unreserved Fund Balance		3,833,829		3,728,844
Ending Unreserved Fund Balance		<u>\$ 3,728,844</u>		<u>\$ 3,758,177</u>

City of Evanston
Parking Fund
As of April 30, 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>
Parking Lots & Meters	\$ 2,832,000	\$ 2,757,467	\$ 2,349,060	\$ 479,178
Church Street Garage	810,000	580,722	583,333	126,258
Maple Avenue Garage	1,367,000	1,158,851	1,138,711	156,796
Sherman Avenue Garage	1,598,000	1,376,630	1,331,134	224,471
Washington National TIF Interfund Transfers-In	3,385,900	3,385,896	2,820,455	683,927
Downtown II TIF Interfund Transfers-In	-	-	-	-
Downtown TIF Revenues	-	-	-	-
Interest Income	34,900	5,998	34,900	1,329
Reserve for Future Repairs (Contra Depreciation)	2,044,000	-	2,044,000	-
Total Revenue	<u>12,071,800</u>	<u>9,265,564</u>	<u>10,301,593</u>	<u>1,671,959</u>
7005 - Parking System Administration	661,407	597,418	743,677	87,556
7015 - Parking Lots and Meters	971,743	770,569	799,498	111,521
7025 - Church Street Self Park	800,100	614,253	674,084	85,643
7030 - Church Street Debt Payments	159,700	155,124	133,030	-
7036 - Sherman Avenue Garage	5,878,900	4,523,838	5,324,706	182,002
7037 - Maple Avenue Garage	1,920,991	1,100,128	1,680,189	172,260
7038 - TIF Bond/Transfers	-	-	-	-
7050- Interfund Transfers Out	964,276	964,272	803,242	160,648
Capital Improvements	-	-	2,936,000	-
Total Expenditures	<u>11,357,117</u>	<u>8,725,602</u>	<u>13,094,426</u>	<u>799,630</u>
Net Surplus (Deficit)	<u>\$ 714,683</u>	<u>\$ 539,962</u>	<u>\$ (2,792,833)</u>	<u>\$ 872,329</u>
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	927,743	770,569	762,846	111,521
7015 Parking Meter Depreciation	44,000	-	36,652	-
SUBTOTAL	<u>971,743</u>	<u>770,569</u>	<u>799,498</u>	<u>111,521</u>
7025- Church Garage Activities	584,100	614,253	494,156	85,643
7025- Church Garage Depreciation	216,000	-	179,928	-
SUBTOTAL	<u>800,100</u>	<u>614,253</u>	<u>674,084</u>	<u>85,643</u>
7036 Sherman Garage Activities	1,425,000	2,213,838	1,199,756	182,002
7036 Transfer to General Fund	-	-	-	-
7036 Debt Service Payments	3,403,900	2,310,000	3,250,300	-
7036 Reserve (Depreciation)	1,050,000	-	874,650	-
SUBTOTAL	<u>5,878,900</u>	<u>4,523,838</u>	<u>5,324,706</u>	<u>182,002</u>
7037 Maple Garage Activities	1,186,991	1,100,128	1,013,991	172,260
7037 Tax Rebate Agreement	-	-	-	-
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	734,000	-	666,198	-
SUBTOTAL	<u>1,920,991</u>	<u>1,100,128</u>	<u>1,680,189</u>	<u>172,260</u>
Beginning Unreserved Fund Balance		16,158,991		16,698,953
Ending Unreserved Fund Balance		<u>\$ 16,698,953</u>		<u>\$ 17,571,282</u>

City of Evanston
Water Fund
As of April 30, 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	\$ 822,119
Skokie	2,690,000	2,885,096	2,286,500	446,419
Northwest Commission	4,100,000	4,781,645	3,570,300	744,195
Investment Earnings	12,000	2,773	9,996	195
Debt Proceeds	3,500,000	-	2,500,000	-
Debt Proceeds (zero interest)	531,335	-	-	-
Fees and Merchandise Sales	50,000	52,915	35,000	6,674
Fees and Outside Work	80,000	196,821	66,640	18,133
Grants	510,246	52,865	350,000	-
Phosphate Sales	60,000	46,140	49,980	9,703
Property Sales and Rentals	184,200	182,091	193,388	-
Misc Revenue	63,000	11,895	-	8,106
Total Revenue	<u>17,455,781</u>	<u>13,410,725</u>	<u>13,709,303</u>	<u>2,055,544</u>
General Support	788,521	646,697	681,872	100,168
Pumping	2,655,827	2,092,489	2,270,869	170,185
Filtration	2,492,978	2,188,522	2,138,628	332,024
Distribution	1,384,891	1,170,913	1,245,937	189,652
Meter Maintenance	356,611	301,108	334,345	42,857
Other Operating Expenses	239,800	104,867	219,791	42,640
Debt Service	657,560	-	82,542	-
Capital Outlay	155,000	78,350	115,500	4,781
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	560,564
Interfund Transfers Out - Insurance Fund	468,492	468,492	390,410	65,068
Total Expense	<u>20,087,061</u>	<u>13,139,334</u>	<u>17,887,642</u>	<u>1,507,939</u>
Net Surplus (Deficit)	<u>\$ (2,631,280)</u>	<u>\$ 271,391</u>	<u>\$ (4,178,339)</u>	<u>\$ 547,605</u>
Beginning Unreserved Fund Balance		8,042,109		8,313,500
Ending Unreserved Fund Balance		<u>\$ 8,313,500</u>		<u>\$ 8,861,105</u>

City of Evanston
Sewer Fund
As of April 30, 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	\$ 2,027,302
Debt Proceeds	-		4,000,000	-
Investment Earnings	4,000	1,619	3,332	190
Miscellaneous	-	30,764	89,586	-
Total Revenue	<u>14,288,000</u>	<u>13,422,490</u>	<u>15,023,918</u>	<u>2,027,492</u>
Sewer Operations	1,972,921	1,725,154	1,673,727	229,834
Other Operating Expenses	53,100	21,004	21,000	-
Interfund Transfers Out (Excludes Fleet)	536,203	536,220	446,657	89,332
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	2,717,861
Total Expenses	<u>17,507,580</u>	<u>16,740,491</u>	<u>17,056,215</u>	<u>3,037,027</u>
Net Surplus (Deficit)	<u>\$ (3,219,580)</u>	<u>\$ (3,318,001)</u>	<u>\$ (2,032,297)</u>	<u>\$ (1,009,535)</u>
Beginning Unreserved Fund Balance		2,591,620		(726,381)
Ending Unreserved Fund Balance		<u>\$ (726,381)</u>		<u>\$ (1,735,916)</u>

City of Evanston
Solid Waste
As of April 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Unaudited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Solid Waste Franchise Fees	\$ -	\$ -	\$ 141,610	-
SWANCC Recycling Incentive	-	-	124,950	1,975
Recycling Service Charge	-	-	1,826,269	305,504
Sanitation Service Charge Penalty	-	-	16,660	6,228
Special Pickup Fees	-	-	100,000	365
State Recycling Grant	-	-	45,000	-
Trash Cart Sales	-	-	15,000	9,474
Yard Waste Fees	-	-	680,000	34,231
Total Revenue	<u>-</u>	<u>-</u>	<u>2,949,489</u>	<u>357,777</u>
Refuse Collection & Disposal	-	-	1,975,110	339,183
Residential Recycling Collection	-	-	960,841	135,066
Yard Waste Collection	-	-	1,031,334	13,580
Total Expense	<u>-</u>	<u>-</u>	<u>3,967,285</u>	<u>487,829</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,017,796)</u>	<u>(130,052)</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u><u>\$ -</u></u>		<u><u>(130,052)</u></u>

City of Evanston
Fleet Fund
As of April 30, 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	\$ 575,577
Parking Fund	29,700	29,700	24,740	4,948
Water Fund	195,100	195,100	162,518	32,504
Sewer Fund	305,500	305,500	254,482	50,896
Solid Waste Fund	-	-	396,000	79,200
Sale of Surplus Property	252,260	91,591	350,000	4,465
Damage to City Property	29,770	-	24,798	-
Miscellaneous Revenue	-	362,969	-	16,115
Interest Income	5,000	897	4,165	76
Total Revenues	<u>4,865,130</u>	<u>5,033,483</u>	<u>4,094,588</u>	<u>763,781</u>
General Support	287,135	255,555	236,857	37,918
Major Maintenance	2,914,725	2,828,035	2,934,771	429,107
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>573,980</u>
Net Surplus (Deficit)	<u>\$ (36,730)</u>	<u>\$ 115,934</u>	<u>\$ (1,010,360)</u>	<u>\$ 189,801</u>
Beginning Unreserved Fund Balance		919,163		1,035,097
Ending Unreserved Fund Balance		<u>\$ 1,035,097</u>		<u>\$ 1,224,898</u>

City of Evanston
Insurance Fund
As of April 30, 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	\$ 1,920,752
Charges for Services - Parking Fund	499,176	499,191	355,946	71,189
Charges for Services - Water Fund	966,092	966,056	913,521	185,550
Charges for Services - Sewer Fund	432,203	432,214	367,581	73,516
Charges for Services - E911 Fund	75,355	75,316	89,376	17,875
Charges for Services - CDBG Fund	40,555	40,603	33,677	6,736
Charges for Services - Economic Dev. Fund	44,055	44,064	51,116	10,223
Charges for Services - Fleet Fund	138,500	138,470	184,760	36,952
Charges for Services - NSP II Fund	-	-	5,463	1,093
Charges for Services - Solid Waste Fund	-	-	145,937	29,189
Retiree Health Insurance Contributions	2,036,000	1,656,915	1,695,988	327,862
Employee Health Insurance Contributions	1,304,450	1,375,277	1,200,000	238,017
Subrogation Proceeds	100,000	221,603	83,300	26,838
Investment Income	50,000	1,030	41,650	88
Total Revenues	<u>15,788,886</u>	<u>15,888,881</u>	<u>15,275,131</u>	<u>2,945,880</u>
General Administration	277,587	380,307	250,943	47,431
Liability Insurance Premiums	470,000	510,658	391,510	448,192
Liability Legal Fees	425,000	479,709	175,000	29,117
Liability Settlement Payments	400,000	253,788	300,000	116,437
Health Insurance Premiums	12,147,850	12,373,252	11,138,960	2,089,853
Health Insurance Opt Outs	78,000	71,420	64,974	11,705
Workers Comp Insurance Premiums	90,000	103,997	120,000	-
Workers Comp Legal Fees	170,000	93,435	71,000	15,640
Workers Comp Medical Payments	500,000	844,442	900,000	329,415
Workers Comp Settlement Payments	1,000,000	1,129,738	833,000	176,551
Workers Comp TPA Pymts (Non specific)	-	-	108,750	36,250
Workers Comp TTD Pymts (Non sworn)	300,000	194,016	249,900	18,440
Total Expenditures	<u>15,858,437</u>	<u>16,434,762</u>	<u>14,604,037</u>	<u>3,319,031</u>
Net Surplus (Deficit)	<u>\$ (69,551)</u>	<u>\$ (545,881)</u>	<u>\$ 671,094</u>	<u>\$ (373,151)</u>
Beginning Unreserved Fund Balance		(4,128,203)		(4,674,084)
Ending Unreserved Fund Balance		<u>\$ (4,674,084)</u>		<u>\$ (5,047,235)</u>

