



Memorandum

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

Cc: Hitesh Desai, Accounting Manager

From: Louis Gergits, Interim Finance Division Manager

Subject: August 2011 Monthly Financial Report

Date: September 23, 2011

Please find attached the unaudited financial statements as of August 31, 2011, which represents 60% of the 2011 fiscal year. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	8/31/2011	8/31/2011
		8/31/2011	8/31/2011	8/31/2011	Unreserved	Cash
		Revenue	Expenses	Net	Fund Bal	Balance*
General	100	\$ 41,793,400	\$ 41,692,623	\$ 100,777	\$ 13,797,403	\$ 6,868,731
HPRP	190	109,283	109,283	-	-	-
Neighborhood Stabilization	195	2,107,745	2,104,297	3,448	3,448	(4,802)
Motor Fuel	200	1,247,073	1,191,598	55,475	1,080,679	899,962
Emergency 911	205	478,524	523,980	(45,456)	1,215,378	1,229,375
SSA#4	210	202,345	194,000	8,345	317,505	(70,986)
CDBG	215	689,506	552,429	137,077	682,015	53,531
CDBG Loan	220	129,867	107,364	22,503	1,985,355	79,075
Economic Development	225	784,364	748,862	35,502	2,430,534	2,447,903
Neighborhood Improvement	235	-	-	-	89,915	89,915
Home	240	43,564	22,503	21,061	2,125,930	40,317
Affordable Housing	250	4,579	24,068	(19,489)	2,096,480	565,526
Washington National TIF	300	2,673,868	2,376,020	297,848	6,577,782	7,036,717
SSA#5	305	236,929	53,853	183,076	169,542	204,506
SW II TIF (Howard Hartrey)	310	571,878	156,689	415,189	4,349,973	5,055,458
Southwest TIF	315	246,753	14,460	232,293	383,058	383,060
Debt Service	320	8,198,623	5,052,416	3,146,207	2,419,821	3,613,547
Howard Ridge TIF	330	217,964	87,345	130,619	692,190	692,844
West Evanston TIF	335	254,497	32,200	222,297	1,262,806	1,262,807
Capital Improvement	415	5,251,913	2,645,212	2,606,701	8,364,709	8,760,792
Special Assessment	420	103,008	161,438	(58,430)	3,670,414	3,701,523
Parking	505	5,136,842	2,671,286	2,465,556	19,164,509	15,062,243
Water	510	7,955,290	7,100,823	854,467	9,167,967	10,268,958
Sewer	515	15,710,209	7,089,494	8,620,715	7,894,334	10,217,814
Solid Waste	520	1,519,220	2,172,822	(653,602)	(653,602)	166,120
Fleet	600	2,577,647	1,940,541	637,106	1,672,203	1,574,744
Insurance	605	8,857,416	8,822,115	35,301	(4,638,783)	(47,763)
Total**		\$ 107,102,307	\$ 87,647,721	\$ 19,454,586	\$ 86,321,565	\$ 80,151,914

*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 August 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 \$6.9M between the fund and cash balance is partially attributable to a four month delay in income tax disbursements from the State. The outstanding disbursements of state income tax total approximately \$1.9M. In addition, there are the typical delays in receipt of other accrued taxes (part of fund balance, but not cash balance) totaling \$5.0M.

Since this financial report is for the sixth 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 have a typical delay in collection greater than one month:

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

Please note, through August 31, 2011, there is a negative cash balance of \$4,802 in the Neighborhood Stabilization Fund. This negative cash balance is the result of a timing issue related to the collection of an outstanding receivable due from the Federal Government. The City collected this receivable on September 15, 2011. As a result, staff anticipates this negative cash balance will be eliminated in future reports.

Through August 31, 2011, the negative cash balance of \$70,986 in the SSA #4 Fund is the result of a timing issue between property tax receipts and the quarterly payment to Downtown Evanston. Staff anticipates the negative cash balance will be eliminated when outstanding property tax receipts have been collected.

For the Solid Waste Fund, revenues through August 31, 2011 were \$1,519,220 and expenditures were \$2,172,822 resulting in a deficit and negative fund balance of \$653,602. Staff anticipates the Solid Waste Fund will have a deficit in FY 2011.

As of August 31, 2011, the Insurance Fund has a negative fund balance of \$4,638,783. 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 August 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 August 31, 2011
 (Target is 60% 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	\$ 8,938,626		54.1%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -				
Sales Tax	11,852,968	7,264,910		61.3%															
State Income Tax	4,635,565	3,119,127		67.3%															
Utility Tax	6,982,341	3,896,706		55.8%															
Real Estate Transfer Tax	1,500,000	1,343,687		89.6%															
Liquor Tax	1,623,754	1,070,411		65.9%															
Other Taxes	4,433,860	2,428,828		54.8%															
Licenses, Permits, Fees	7,293,557	2,660,496		36.5%															
Charges for Services	6,048,402	4,218,753		69.7%	4,545,138	3,080,993		67.8%	10,504,299	6,856,231		65.3%	10,931,000	6,849,785		62.7%			
Intergovernmental Revenues	802,239	540,588		67.4%	2,820,455	2,051,782		72.7%											
Interfund Transfers	6,790,549	3,905,471		57.5%															
Other Non-Tax Revenue	5,394,047	2,405,797		44.6%	2,936,000	4,067		0.1%	4,125,004	1,099,059		26.6%	4,092,918	63,319		1.5%			
Total Revenues	\$ 73,873,482	\$ 41,793,400		56.6%	\$ 10,301,593	\$ 5,136,842		49.9%	\$ 14,629,303	\$ 7,955,290		54.4%	\$ 15,023,918	\$ 6,913,104		46.0%	\$ 2,949,489	\$ 1,519,220	51.5%
Expenditures																			
Legislative	\$ 523,131	\$ 305,933		58.5%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -				
City Administration	1,750,952	684,701		39.1%															
Law Department	828,120	464,290		56.1%															
Administrative Services Department	8,206,488	3,761,171		45.8%															
Community and Econ. Development	2,824,205	1,467,235		52.0%															
Police Department	20,263,642	12,246,206		60.4%															
Fire & Life Safety Services	11,192,783	6,563,285		58.6%															
Health Department	2,135,313	1,208,998		56.6%															
Public Works- Operating	6,862,268	3,600,391		52.5%	10,158,426	2,671,286		26.3%	10,102,142	5,080,687		50.3%	16,368,740	6,854,244		41.9%			
Public Works- Capital Outlay					3,242,598	-		0.0%	7,785,500	2,020,136		25.9%	687,475	235,250		34.2%			
Public Library	3,708,359	2,083,590		56.2%															
Parks, Recreation & Comm. Services	15,578,221	9,306,823		59.7%															
Total Expenditures	\$ 73,873,482	\$ 41,692,623		56.4%	\$ 13,401,024	\$ 2,671,286		19.9%	\$ 17,887,642	\$ 7,100,823		39.7%	\$ 17,056,215	\$ 7,089,494		41.6%	\$ 3,967,285	\$ 2,172,822	54.8%

**City of Evanston
General Fund
As of August 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	\$ 8,938,626
Tax - State Use	1,095,000	1,002,193	677,877	516,520
Tax - Sales Tax (ROT)	8,914,000	8,766,678	7,300,000	4,424,360
Tax - Sales Tax Home Rule	5,520,000	5,698,767	4,552,968	2,840,550
Tax - Auto Rental	35,000	36,445	29,155	17,592
Tax - Athletic Contest	650,200	646,337	550,000	154,227
Tax - State Income	5,717,000	5,806,131	4,635,565	3,119,127
Tax - Fire Insurance	-	-	90,000	
Tax - Electric Utility	2,802,000	2,763,679	2,196,333	1,296,627
Tax - Natural Gas Distribution	1,583,000	1,098,213	1,385,130	650,739
Tax - Natural Gas Use	869,000	719,763	709,044	352,140
Tax - Cigarette	485,000	418,495	295,284	160,975
Tax - Local Gasoline	450,000	558,024	550,378	267,970
Tax - Liquor	2,050,000	2,108,946	1,623,754	1,070,411
Tax - Parking	1,785,000	2,330,876	1,800,000	1,095,639
Tax - Personal Property Replacement	676,500	599,906	441,166	215,905
Tax - Real Estate Transfer	1,600,000	1,790,188	1,500,000	1,343,687
Tax - Telecommunications	3,230,000	3,182,878	2,691,834	1,597,200
License Fees - Vehicles	2,700,000	2,598,829	1,799,820	214,554
License Fees - Other	1,163,600	959,830	814,720	427,924
Other Fees	1,214,500	1,208,836	1,092,617	630,164
Permit Fees - Building	2,200,000	2,702,810	2,500,000	684,401
Permit Fees - Other	1,041,800	1,347,488	1,086,400	703,453
Fines and Forfeiture Revenue	4,403,500	4,136,255	3,806,864	1,975,889
Charges for Services Revenue	10,516,700	9,985,600	6,048,402	4,218,753
Other Revenue	1,400,800	3,042,158	1,575,183	428,404
Intergovernmental Revenue	785,500	793,762	802,239	540,588
Interfund Transfers In (Other Funds)	7,336,200	7,608,746	6,790,549	3,905,471
Interest Income	100,000	11,454	12,000	1,504
Total Revenue	<u>86,873,900</u>	<u>87,019,401</u>	<u>73,873,482</u>	<u>41,793,400</u>
Legislative	603,194	586,327	523,131	305,933
City Administration	1,952,348	1,874,507	1,675,952	684,701
Law Department	1,026,853	957,834	828,120	464,290
Administrative Services Department	8,770,765	9,298,274	8,206,488	3,761,171
Community and Economic Development	3,885,366	3,894,206	2,824,205	1,467,235
Police Department	21,776,503	22,382,185	20,263,642	12,246,206
Fire & Life Safety Services Department	12,329,910	12,781,168	11,192,783	6,563,285
Health Department	2,307,906	2,060,722	2,135,313	1,208,998
Public Works Department	12,899,123	12,378,337	6,862,268	3,600,391
Library	4,217,872	4,195,852	3,708,359	2,083,590
Parks, Recreation & Community Services	16,808,920	16,089,144	15,653,221	9,306,823
Total Expenditures	<u>86,578,760</u>	<u>86,498,556</u>	<u>73,873,482</u>	<u>41,692,623</u>
Net Surplus (Deficit)	<u>\$ 295,140</u>	<u>\$ 520,845</u>	<u>\$ -</u>	<u>\$ 100,777</u>
Beginning Unreserved/Undesignated Fund Balance		13,175,781		13,696,626
Ending Unreserved Fund Balance		<u>\$ 13,696,626</u>		<u>\$ 13,797,403</u>

City of Evanston
Homelessness Prevention & Rapid Re-Housing Program
As of August 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	\$ 109,283
Total Revenue	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>109,283</u>
HPRP Administration	-	-	27,000	10,800
Program Activities	-	-	261,460	98,483
Total Expenditures	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>109,283</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 August 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	\$ 2,107,745
Program Income	-	-	1,500,000	-
Total Revenue	<u>4,000,000</u>	<u>3,900,841</u>	<u>8,387,345</u>	<u>2,107,745</u>
Development Activities	4,000,000	3,900,841	7,985,000	1,943,871
Administration	-	-	124,345	67,702
Transfer to General Fund	-	-	278,000	92,724
Total Expenditures	<u>4,000,000</u>	<u>3,900,841</u>	<u>8,387,345</u>	<u>2,104,297</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,448</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ 3,448</u>

City of Evanston
Motor Fuel Fund
As of August 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	\$ 1,246,737
Investment Earnings	30,000	1,614	2,000	336
Miscellaneous Income	-	2,108	-	-
Total Revenue	<u>1,930,000</u>	<u>2,226,847</u>	<u>1,902,000</u>	<u>1,247,073</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	773,102
Transfer to General Fund - Staff Engineering	122,500	650,004	110,606	66,364
Transfer to General Fund - Street Maintenance	650,000	122,496	586,886	352,132
Total Expenditures	<u>2,602,500</u>	<u>1,996,079</u>	<u>1,897,492</u>	<u>1,191,598</u>
Net Surplus (Deficit)	<u>\$ (672,500)</u>	<u>\$ 230,768</u>	<u>\$ 4,508</u>	<u>\$ 55,475</u>
Beginning Unreserved Fund Balance		794,436		1,025,204
Ending Unreserved Fund Balance		<u>\$ 1,025,204</u>		<u>\$ 1,080,679</u>

City of Evanston
E911 Fund
As of August 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	\$ 284,960
Wireless Surcharge Revenue	380,000	254,486	340,000	193,424
Interest Income	6,000	974	750	140
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>478,524</u>
Operating Expense	848,949	759,737	778,737	396,289
Interfund Transfers Out	143,455	143,472	125,868	75,521
Capital Replacement	<u>1,619,700</u>	<u>913,530</u>	<u>229,353</u>	<u>52,170</u>
Total Expenditures	<u>2,612,104</u>	<u>1,816,739</u>	<u>1,133,958</u>	<u>523,980</u>
Net Surplus (Deficit)	<u>\$ (1,556,104)</u>	<u>\$ (942,965)</u>	<u>\$ (268,208)</u>	<u>\$ (45,456)</u>
Beginning Unreserved Fund Balance		2,203,799		1,260,834
Ending Unreserved Fund Balance		<u>\$ 1,260,834</u>		<u>\$ 1,215,378</u>

City of Evanston
Special Service Area #4 Fund
As of August 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	\$ 202,329
Investment Income	<u>-</u>	<u>35</u>	<u>-</u>	<u>16</u>
Total Revenues	<u>378,000</u>	<u>377,014</u>	<u>378,000</u>	<u>202,345</u>
Professional Fees (Evmark)	<u>378,000</u>	<u>378,216</u>	<u>378,000</u>	<u>194,000</u>
Total Expenditures	<u>378,000</u>	<u>378,216</u>	<u>378,000</u>	<u>194,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (1,202)</u>	<u>\$ -</u>	<u>\$ 8,345</u>
Beginning Unreserved Fund Balance		310,362		309,160
Ending Unreserved Fund Balance		<u>\$ 309,160</u>		<u>\$ 317,505</u>

City of Evanston
CDBG Fund
As of August 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	\$ 676,482
Funds Reallocated from Prior Years	67,531		25,000	
Program Income	27,079	37,787	20,000	13,024
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>689,506</u>
CDBG Administration/Planning	344,870	215,684	308,367	101,577
Development Activities	843,063	849,510	1,016,894	16,614
Transfers to General Fund	<u>856,000</u>	<u>881,360</u>	<u>772,000</u>	<u>434,238</u>
Total Expenditures	<u>2,043,933</u>	<u>1,946,554</u>	<u>2,097,261</u>	<u>552,429</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>\$ 137,077</u>
Beginning Unreserved Fund Balance		422,799		544,938
Ending Unreserved Fund Balance		<u>\$ 544,938</u>		<u>\$ 682,015</u>

City of Evanston
CDBG Loan Fund
As of August 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	\$ -	\$ 129,721
Program Income	3,000	-	9,000	
Interest Income	<u>-</u>	<u>403</u>	<u>-</u>	<u>146</u>
Total Revenues	<u>3,000</u>	<u>154,384</u>	<u>9,000</u>	<u>129,867</u>
Program Expenses	20,000	166,014	20,000	107,364
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>107,364</u>
Net Surplus (Deficit)	<u>\$ (72,000)</u>	<u>\$ (11,630)</u>	<u>\$ (11,000)</u>	<u>\$ 22,503</u>
Beginning Unreserved Fund Balance		1,974,482		1,962,852
Ending Unreserved Fund Balance		<u>\$ 1,962,852</u>		<u>\$ 1,985,355</u>

City of Evanston
Economic Development Fund
As of August 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	\$ 652,065
Amusement Tax	300,000	260,621	300,000	132,214
Investment Income	<u>8,000</u>	<u>591</u>	<u>8,000</u>	<u>85</u>
Total Revenues	<u>1,808,000</u>	<u>1,516,907</u>	<u>1,658,000</u>	<u>784,364</u>
Economic Development Activities	1,351,627	722,029	1,640,247	522,508
Tax Rebate Agreement	-	-	-	-
Transfers to General Fund	<u>407,455</u>	<u>407,460</u>	<u>377,256</u>	<u>226,354</u>
Total Expenditures	<u>1,759,082</u>	<u>1,129,489</u>	<u>2,017,503</u>	<u>748,862</u>
Net Surplus (Deficit)	<u>\$ 48,918</u>	<u>\$ 387,418</u>	<u>\$ (359,503)</u>	<u>\$ 35,502</u>
Beginning Unreserved Fund Balance		2,007,615		2,395,032
Ending Unreserved Fund Balance		<u>\$ 2,395,032</u>		<u>\$ 2,430,534</u>

City of Evanston
 Neighborhood Improvement Fund
 As of August 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 August 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	\$ 43,564
Program Income	9,000	-	10,000	-
Total Revenues	<u>584,009</u>	<u>746,707</u>	<u>570,000</u>	<u>43,564</u>
Home Administration/Planning	76,500	213,342	56,000	2,392
CHDO Operating	25,500	-	28,000	
Development Activities	465,700	444,357	429,600	1,913
Transfers to General Fund	34,300	33,003	56,400	18,198
Total Expenditures	<u>576,500</u>	<u>690,702</u>	<u>570,000</u>	<u>22,503</u>
Net Surplus (Deficit)	<u>\$ 7,509</u>	<u>\$ 56,005</u>	<u>\$ -</u>	<u>\$ 21,061</u>
Beginning Unreserved Fund Balance		2,048,864		2,104,869
Ending Unreserved Fund Balance		<u>\$ 2,104,869</u>		<u>\$ 2,125,930</u>

City of Evanston
Affordable Housing Fund
As of August 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	\$ 79
Demolition Taxes	10,000	20,000	8,330	
Developer Contributions	150,000	31,550	-	2,000
Rehab Repayments	-		20,000	2,500
Miscellaneous	-	<u>25,162</u>	-	-
Total Revenues	<u>181,000</u>	<u>77,260</u>	<u>29,330</u>	<u>4,579</u>
Housing - Land	50,000	-	41,650	-
Housing - Buildings	-	-	-	-
Down Payment Assistance	200,000	162,065	166,600	12,073
Transfers to General Fund	24,000	24,000	19,992	11,995
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>24,068</u>
Net Surplus (Deficit)	<u>\$ (141,000)</u>	<u>\$ (110,125)</u>	<u>\$ (238,896)</u>	<u>\$ (19,489)</u>
Beginning Unreserved Fund Balance		2,226,094		2,115,969
Ending Unreserved Fund Balance		<u>\$ 2,115,969</u>		<u>\$ 2,096,480</u>

City of Evanston
Washington National TIF Fund
As of August 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	\$ 2,670,690
Interest Income	<u>25,000</u>	<u>27,588</u>	<u>25,000</u>	<u>3,178</u>
Total Revenue	<u>4,729,000</u>	<u>4,600,344</u>	<u>4,825,000</u>	<u>2,673,868</u>
Series 1997 Principal (refunded by 1999 & 2008D)	304,002	305,000	325,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	111,762	134,366	128,200	59,100
Contributions to Other Agencies	-	-	-	69,054
Capital Improvements	153,500	-	773,715	1,084
Contractual Services	79,000	114,543	125,000	
Transfer to Parking Fund (Sherman)	3,385,900	3,385,896	3,419,636	2,051,782
Transfer to General Fund	<u>325,000</u>	<u>324,996</u>	<u>325,000</u>	<u>195,000</u>
Total Expenditures	<u>4,359,164</u>	<u>4,264,801</u>	<u>5,096,551</u>	<u>2,376,020</u>
Net Surplus (Deficit)	<u>\$ 369,836</u>	<u>\$ 335,543</u>	<u>\$ (271,551)</u>	<u>\$ 297,848</u>
Beginning Unreserved Fund Balance		5,944,391		6,279,934
Ending Unreserved Fund Balance		<u>\$ 6,279,934</u>		<u>\$ 6,577,782</u>

City of Evanston
Special Service Area #5
As of August 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	\$ 236,908
Interest Income	<u>100</u>	<u>45</u>	<u>100</u>	<u>21</u>
Total Revenue	<u>431,912</u>	<u>404,557</u>	<u>428,856</u>	<u>236,929</u>
Series 2002C Bonds Principal	325,000	315,000	340,000	-
Series 2002C Bonds Interest	113,062	125,976	88,756	53,853
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>53,853</u>
Net Surplus (Deficit)	<u>\$ (6,150)</u>	<u>\$ (36,419)</u>	<u>\$ 100</u>	<u>\$ 183,076</u>
Beginning Unreserved Fund Balance		22,885		(13,534)
Ending Unreserved Fund Balance		<u>\$ (13,534)</u>		<u>\$ 169,542</u>

City of Evanston
 SW II TIF (Howard Hartrey)
 As of August 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>381</u>
Total Revenue	<u>1,267,000</u>	<u>1,040,635</u>	<u>1,305,000</u>	<u>571,878</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	70,529
Other Expenses	-	-	460,000	1,200
Operating Transfer to General Fund	<u>141,600</u>	<u>142,385</u>	<u>141,600</u>	<u>84,960</u>
Total Expenditures	<u>816,653</u>	<u>847,867</u>	<u>1,313,404</u>	<u>156,689</u>
Net Surplus (Deficit)	<u>\$ 450,347</u>	<u>\$ 192,768</u>	<u>\$ (8,404)</u>	<u>\$ 415,189</u>
Beginning Unreserved Fund Balance		3,742,016		3,934,784
Ending Unreserved Fund Balance		<u>\$ 3,934,784</u>		<u>\$ 4,349,973</u>

City of Evanston
Southwest TIF
As of August 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	700,000	-
Operating Transfer to General Fund	<u>24,100</u>	<u>24,619</u>	<u>24,100</u>	<u>14,460</u>
Total Expenditures	<u>864,100</u>	<u>864,619</u>	<u>724,100</u>	<u>14,460</u>
Net Surplus (Deficit)	<u>\$ (207,600)</u>	<u>\$ (426,873)</u>	<u>\$ (67,600)</u>	<u>\$ 232,293</u>
Beginning Unreserved Fund Balance		577,638		150,765
Ending Unreserved Fund Balance		<u>\$ 150,765</u>		<u>\$ 383,058</u>

City of Evanston
Debt Service Fund
As of August 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	\$ 5,206,460
Net Property Tax- Prior Year	-	-	-	166,474
Capitalized Interest	68,188	-	-	-
Bond Proceeds/Premium/ Discounts	-	-	-	2,143,285
Transfer from Other Funds - IMRF	-	-	871,528	522,606
Interest Income	10,000	700	1,000	968
Transfer from Special Assessment Fund	317,659	317,664	317,660	158,830
Total Revenue	<u>10,772,283</u>	<u>9,559,913</u>	<u>11,996,762</u>	<u>8,198,623</u>
Series 1999- Principal	-	550,000	-	-
Series 1999- Interest	-	31,376	-	23,937
Series 2000 - Principal	-	195,000	-	-
Series 2000 - Interest	-	144,013	-	69,081
Series 2000 D- Principal	-	-	-	-
Series 2000 D- Interest	-	-	-	-
Series 2002 C- Principal	675,000	685,000	-	-
Series 2002 C- Interest	171,737	221,812	117,400	63,547
Series 2003 - Principal	-	-	-	-
Series 2003 - Interest	-	-	-	59,832
Series 2003 B- Principal	365,000	365,000	-	2,780,000
Series 2003 B- Interest	104,560	104,560	46,623	-
Series 2004- Principal	710,000	785,000	735,000	-
Series 2004- Interest	559,400	589,850	533,250	279,225
Series 2004 B- Principal	1,150,000	1,465,000	1,210,000	-
Series 2004 B- Interest	185,824	248,811	145,494	126,600
Series 2005- Principal	510,000	525,000	525,000	-
Series 2005- Interest	741,500	761,400	721,500	370,400
Series 2006- Principal	75,000	125,000	75,000	-
Series 2006- Interest	457,583	472,158	454,620	233,610
Series 2006 B Bonds- Interest	604,126	604,126	302,063	302,063
Series 2007 - Principal	1,075,000	1,105,000	1,115,000	-
Series 2007 - Interest	654,625	692,543	626,520	331,620
Series 2008A - Principal	195,000	349,740	195,000	-
Series 2008A - Interest	144,012	429,376	138,162	209,442
Series 2008C - Principal	332,340	-	343,800	-
Series 2008C - Interest	408,014	-	398,044	-
Series 2008D - Principal	550,000	-	520,000	-
Series 2008D - Interest	31,378	-	47,874	-
Series 2010- Estimated Interest/Principal	800,000	107,962	-	-
Series 2010 A - Principal DSF	-	-	240,000	-
Series 2010 A - Interest DSF	-	-	190,138	95,069
Series 2010 B - Principal DSF	-	-	695,000	-
Series 2010 B - Interest DSF	-	-	176,528	88,264
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	17,426
Fiscal Agent Fees	8,000	12,200	8,000	2,300
Total Expenditures	<u>11,019,705</u>	<u>10,641,173</u>	<u>9,957,676</u>	<u>5,052,416</u>
Net Surplus (Deficit)	<u>\$ (247,422)</u>	<u>\$ (1,081,260)</u>	<u>\$ 2,039,086</u>	<u>\$ 3,146,207</u>
Beginning Unreserved Fund Balance	-	354,874	-	(726,386)
Ending Unreserved Fund Balance	-	<u>\$ (726,386)</u>	-	<u>\$ 2,419,821</u>

City of Evanston
Howard Ridge TIF
As of August 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	\$ 204,630
Interest Income	500	239	400	57
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,277</u>
Total Revenue	<u>689,500</u>	<u>424,904</u>	<u>689,400</u>	<u>217,964</u>
General Management Support	-	495,898	-	15,105
Transfers to General Fund	<u>120,400</u>	<u>120,396</u>	<u>120,400</u>	<u>72,240</u>
Total Expenditures	<u>120,400</u>	<u>616,294</u>	<u>120,400</u>	<u>87,345</u>
Net Surplus (Deficit)	<u>\$ 569,100</u>	<u>\$ (191,390)</u>	<u>\$ 569,000</u>	<u>\$ 130,619</u>
Beginning Unreserved Fund Balance		752,961		561,571
Ending Unreserved Fund Balance		<u>\$ 561,571</u>		<u>\$ 692,190</u>

City of Evanston
West Evanston TIF
As of August 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	\$ 252,334
Interest Income	<u>500</u>	<u>1,060</u>	<u>1,000</u>	<u>2,163</u>
Total Revenue	<u>315,500</u>	<u>444,112</u>	<u>581,000</u>	<u>254,497</u>
General Management Support	-	-	-	-
Capital Projects	490,000	281,749	490,000	2,200
Transfers to General Fund	<u>25,000</u>	<u>56,974</u>	<u>50,000</u>	<u>30,000</u>
Total Expenditures	<u>515,000</u>	<u>338,723</u>	<u>540,000</u>	<u>32,200</u>
Net Surplus (Deficit)	<u>\$ (199,500)</u>	<u>\$ 105,389</u>	<u>\$ 41,000</u>	<u>\$ 222,297</u>
Beginning Unreserved Fund Balance		935,120		1,040,509
Ending Unreserved Fund Balance		<u>\$ 1,040,509</u>		<u>\$ 1,262,806</u>

City of Evanston
Capital Improvement Fund
As of August 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	\$ 5,177,539
Installment Loan Proceeds	400,000		-	-
Grants	5,129,385	1,783,089	4,231,473	24,731
Private Contributions	450,000		575,000	
Miscellaneous	-		149,000	37,579
Interest Income	<u>50,000</u>	<u>49,068</u>	-	<u>12,064</u>
Total Revenue	<u>13,881,628</u>	<u>8,405,079</u>	<u>10,033,973</u>	<u>5,251,913</u>
Administration			95,680	60,805
Capital Outlay (includes prior year rollovers)	16,331,628	7,430,724	13,014,138	2,403,129
Interfund Transfers Out	<u>300,000</u>	<u>658,121</u>	<u>300,000</u>	<u>181,278</u>
Total Expenditures	<u>16,631,628</u>	<u>8,088,845</u>	<u>13,409,818</u>	<u>2,645,212</u>
Net Surplus (Deficit)	<u>\$ (2,750,000)</u>	<u>\$ 316,234</u>	<u>\$ (3,375,845)</u>	<u>\$ 2,606,701</u>
Beginning Unreserved Fund Balance		5,441,774		5,758,008
Ending Unreserved Fund Balance		<u>\$ 5,758,008</u>		<u>\$ 8,364,709</u>

City of Evanston
Special Assessment Fund
As of August 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	\$ 97,695
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>6,005</u>	<u>25,000</u>	<u>5,313</u>
Total Revenue	<u>575,000</u>	<u>404,437</u>	<u>575,000</u>	<u>103,008</u>
Transfer to Debt Service Fund	317,659	317,664	317,659	158,830
Capital Improvements	480,000	190,932	1,575,000	2,608
General Management Support	-	826	-	-
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>797,659</u>	<u>509,422</u>	<u>1,892,659</u>	<u>161,438</u>
Net Surplus (Deficit)	<u>\$ (222,659)</u>	<u>\$ (104,985)</u>	<u>\$ (1,317,659)</u>	<u>\$ (58,430)</u>
Beginning Unreserved Fund Balance		3,833,829		3,728,844
Ending Unreserved Fund Balance		<u>\$ 3,728,844</u>		<u>\$ 3,670,414</u>

City of Evanston
 Parking Fund
 As of August 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	\$ 1,467,113
Church Street Garage	810,000	580,722	583,333	368,141
Maple Avenue Garage	1,367,000	1,158,851	1,138,711	545,291
Sherman Avenue Garage	1,598,000	1,376,630	1,331,134	700,448
Washington National TIF Interfund Transfers-In	3,385,900	3,385,896	2,820,455	2,051,782
Downtown II TIF Interfund Transfers-In	-	-	-	-
Downtown TIF Revenues	-	-	-	-
Interest Income	34,900	5,998	34,900	4,067
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>5,136,842</u>
7005 - Parking System Administration	661,407	597,418	743,677	297,319
7015 - Parking Lots and Meters	971,743	770,569	799,498	459,986
7025 - Church Street Self Park	800,100	614,253	674,084	155,890
7030 - Church Street Debt Payments	159,700	155,124	133,030	27,168
7036 - Sherman Avenue Garage	5,878,900	4,523,838	5,324,706	943,306
7037 - Maple Avenue Garage	1,920,991	1,100,128	1,680,189	305,672
7038 - TIF Bond/Transfers	-	-	-	-
7050- Interfund Transfers Out	964,276	964,272	803,242	481,945
Capital Improvements	<u>-</u>	<u>-</u>	<u>3,242,598</u>	<u>-</u>
Total Expenditures	<u>11,357,117</u>	<u>8,725,602</u>	<u>13,401,024</u>	<u>2,671,286</u>
Net Surplus (Deficit)	<u>\$ 714,683</u>	<u>\$ 539,962</u>	<u>\$ (3,099,431)</u>	<u>\$ 2,465,556</u>
 Further Operating Expense Breakdown:				
7015 Parking Meter Activities	927,743	770,569	762,846	459,986
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>459,986</u>
7025- Church Garage Activities	584,100	614,253	494,156	155,890
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>155,890</u>
7036 Sherman Garage Activities	1,425,000	2,213,838	1,199,756	943,306
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>943,306</u>
7037 Maple Garage Activities	1,186,991	1,100,128	1,013,991	305,672
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>305,672</u>
Beginning Unreserved Fund Balance		16,158,991		16,698,953
Ending Unreserved Fund Balance		<u>\$ 16,698,953</u>		<u>\$ 19,164,509</u>

City of Evanston
Water Fund
As of August 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	\$ 2,826,398
Skokie	2,690,000	2,885,096	2,286,500	1,561,310
Northwest Commission	4,100,000	4,781,645	3,570,300	2,468,523
Investment Earnings	12,000	2,773	9,996	531
Debt Proceeds	3,500,000	-	3,340,000	642,359
Debt Proceeds (zero interest)	531,335	-	-	
Fees and Merchandise Sales	50,000	52,915	35,000	37,312
Fees and Outside Work	80,000	196,821	146,640	148,630
Grants	510,246	52,865	350,000	87,500
Phosphate Sales	60,000	46,140	49,980	30,499
Property Sales and Rentals	184,200	182,091	193,388	79,841
Misc Revenue	63,000	11,895	-	72,387
Total Revenue	<u>17,455,781</u>	<u>13,410,725</u>	<u>14,629,303</u>	<u>7,955,290</u>
General Support	788,521	646,697	681,872	325,303
Pumping	2,655,827	2,092,489	2,270,869	961,065
Filtration	2,492,978	2,188,522	2,138,628	1,058,380
Distribution	1,384,891	1,170,913	1,260,167	615,952
Meter Maintenance	356,611	301,108	320,115	148,489
Other Operating Expenses	239,800	104,867	219,791	94,603
Debt Service	657,560	-	82,542	-
Capital Outlay	155,000	78,350	115,500	20,136
Capital Improvements	7,600,581	2,801,096	7,670,000	2,000,000
Interfund Transfers Out - General Fund	3,286,800	3,286,800	2,737,748	1,642,649
Interfund Transfers Out - Insurance Fund	468,492	468,492	390,410	234,246
Total Expense	<u>20,087,061</u>	<u>13,139,334</u>	<u>17,887,642</u>	<u>7,100,823</u>
Net Surplus (Deficit)	<u>\$ (2,631,280)</u>	<u>\$ 271,391</u>	<u>\$ (3,258,339)</u>	<u>\$ 854,467</u>
Beginning Unreserved Fund Balance		8,042,109		8,313,500
Ending Unreserved Fund Balance		<u>\$ 8,313,500</u>		<u>\$ 9,167,967</u>

City of Evanston
Sewer Fund
As of August 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	\$ 6,849,785
Debt Proceeds	-		8,687,475	8,797,105
Investment Earnings	4,000	1,619	3,332	668
Miscellaneous	-	30,764	89,586	62,651
Total Revenue	<u>14,288,000</u>	<u>13,422,490</u>	<u>19,711,393</u>	<u>15,710,209</u>
Sewer Operations	1,972,921	1,725,154	1,673,727	863,477
Other Operating Expenses	53,100	21,004	21,000	21,000
Interfund Transfers Out (Excludes Fleet)	536,203	536,220	446,657	267,995
Capital Outlay	30,000		12,000	
Capital Improvement Account	700,000	231,513	687,475	235,250
Depreciation	-		-	
Debt Service	14,215,356	14,226,600	14,215,356	5,701,772
Total Expenses	<u>17,507,580</u>	<u>16,740,491</u>	<u>17,056,215</u>	<u>7,089,494</u>
Net Surplus (Deficit)	<u>\$ (3,219,580)</u>	<u>\$ (3,318,001)</u>	<u>\$ 2,655,178</u>	<u>\$ 8,620,715</u>
Beginning Unreserved Fund Balance		2,591,620		(726,381)
Ending Unreserved Fund Balance		<u>\$ (726,381)</u>		<u>\$ 7,894,334</u>

City of Evanston
Solid Waste
As of August 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	74,400
Recycling Service Charge	-	-	1,826,269	1,091,478
Sanitation Service Charge Penalty	-	-	16,660	21,021
Special Pickup Fees	-	-	100,000	25,630
State Recycling Grant	-	-	45,000	49,623
Trash Cart Sales	-	-	15,000	31,533
Yard Waste Fees	-	-	680,000	68,865
Total Revenue	<u>-</u>	<u>-</u>	<u>2,949,489</u>	<u>1,519,220</u>
Refuse Collection & Disposal	-	-	1,975,110	1,435,729
Residential Recycling Collection	-	-	960,841	696,354
Yard Waste Collection	-	-	1,031,334	40,739
Total Expense	<u>-</u>	<u>-</u>	<u>3,967,285</u>	<u>2,172,822</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,017,796)</u>	<u>(653,602)</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u><u>\$ -</u></u>		<u><u>(653,602)</u></u>

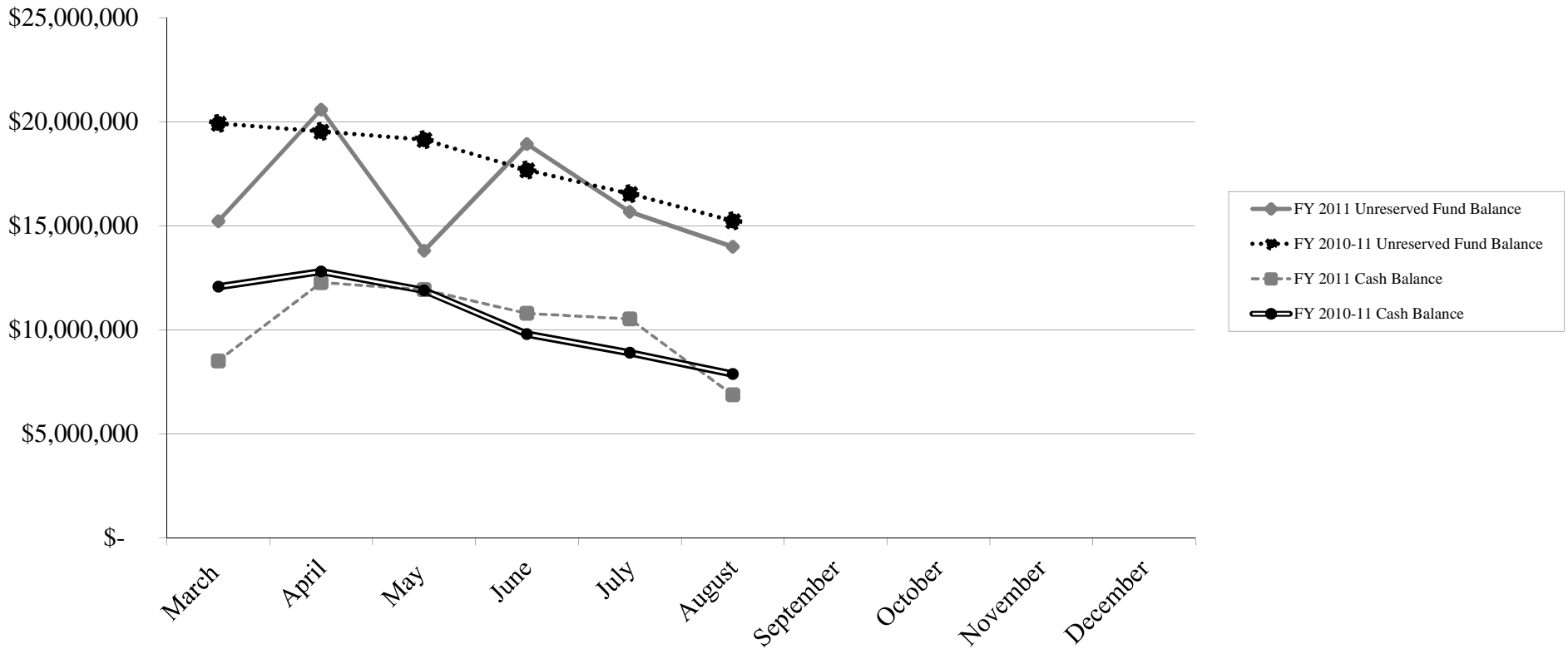
City of Evanston
Fleet Fund
As of August 31, 2011

	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	\$ 1,726,732
Parking Fund	29,700	29,700	24,740	14,844
Water Fund	195,100	195,100	162,518	97,511
Sewer Fund	305,500	305,500	254,482	152,689
Solid Waste Fund	-	-	396,000	237,600
Sale of Surplus Property	252,260	91,591	350,000	62,678
Damage to City Property	29,770	-	24,798	-
Miscellaneous Revenue	-	362,969	-	285,464
Interest Income	5,000	897	4,165	129
Total Revenues	<u>4,865,130</u>	<u>5,033,483</u>	<u>4,094,588</u>	<u>2,577,647</u>
General Support	287,135	255,555	236,857	123,589
Major Maintenance	2,914,725	2,828,035	2,934,771	1,389,328
Capital Outlay	<u>1,700,000</u>	<u>1,833,959</u>	<u>1,933,320</u>	<u>427,624</u>
Total Expenditures	<u>4,901,860</u>	<u>4,917,549</u>	<u>5,104,948</u>	<u>1,940,541</u>
Net Surplus (Deficit)	<u>\$ (36,730)</u>	<u>\$ 115,934</u>	<u>\$ (1,010,360)</u>	<u>\$ 637,106</u>
Beginning Unreserved Fund Balance		919,163		1,035,097
Ending Unreserved Fund Balance		<u>\$ 1,035,097</u>		<u>\$ 1,672,203</u>

City of Evanston
Insurance Fund
As of August 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	\$ 5,959,661
Charges for Services - Parking Fund	499,176	499,191	355,946	213,568
Charges for Services - Water Fund	966,092	966,056	913,521	556,650
Charges for Services - Sewer Fund	432,203	432,214	367,581	220,549
Charges for Services - E911 Fund	75,355	75,316	89,376	53,626
Charges for Services - CDBG Fund	40,555	40,603	33,677	20,207
Charges for Services - Economic Dev. Fund	44,055	44,064	51,116	30,670
Charges for Services - Fleet Fund	138,500	138,470	184,760	110,857
Charges for Services - NSP II Fund	-	-	5,463	3,278
Charges for Services - Solid Waste Fund	-	-	145,937	87,566
Retiree Health Insurance Contributions	2,036,000	1,656,915	1,695,988	818,316
Employee Health Insurance Contributions	1,304,450	1,375,277	1,200,000	722,711
Subrogation Proceeds	100,000	221,603	83,300	59,609
Investment Income	50,000	1,030	41,650	148
Total Revenues	<u>15,788,886</u>	<u>15,888,881</u>	<u>15,275,131</u>	<u>8,857,416</u>
General Administration	277,587	380,307	250,943	144,433
Liability Insurance Premiums	470,000	510,658	391,510	368,322
Liability Legal Fees	425,000	479,709	175,000	286,591
Liability Settlement Payments	400,000	253,788	300,000	210,018
Health Insurance Premiums	12,147,850	12,373,252	11,138,960	6,340,838
Health Insurance Opt Outs	78,000	71,420	64,974	36,205
Workers Comp Insurance Premiums	90,000	103,997	120,000	81,007
Workers Comp Legal Fees	170,000	93,435	71,000	31,339
Workers Comp Medical Payments	500,000	844,442	900,000	605,345
Workers Comp Settlement Payments	1,000,000	1,129,738	833,000	572,556
Workers Comp TPA Pymts (Non specific)	-	-	108,750	77,125
Workers Comp TTD Pymts (Non sworn)	300,000	194,016	249,900	68,336
Total Expenditures	<u>15,858,437</u>	<u>16,434,762</u>	<u>14,604,037</u>	<u>8,822,115</u>
Net Surplus (Deficit)	<u>\$ (69,551)</u>	<u>\$ (545,881)</u>	<u>\$ 671,094</u>	<u>\$ 35,301</u>
Beginning Unreserved Fund Balance		(4,128,203)		(4,674,084)
Ending Unreserved Fund Balance		<u>\$ (4,674,084)</u>		<u>\$ (4,638,783)</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	\$ 13,797,403	\$ 18,933,072	\$ 15,666,386	\$ 13,995,827				
FY 2010-11 Unreserved Fund Balance	\$ 19,918,009	\$ 19,537,624	\$ 19,137,377	\$ 17,675,102	\$ 16,539,922	\$ 15,233,166				
FY 2011 Cash Balance	\$ 8,500,193	\$ 12,269,387	\$ 11,926,354	\$ 10,788,858	\$ 10,521,181	\$ 6,868,731				
FY 2010-11 Cash Balance	\$ 12,065,689	\$ 12,800,603	\$ 11,889,234	\$ 9,790,128	\$ 8,893,548	\$ 7,871,900				