



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: November 2011 Monthly Financial Report

Date: December 23, 2011

Please find attached the unaudited financial statements as of November 30, 2011, which represents 90% of the 2011 fiscal year. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

<u>Fund Name</u>	<u>Fund #</u>	YTD 11/30/2011 <u>Revenue</u>	YTD 11/30/2011 <u>Expenses</u>	YTD 11/30/2011 <u>Net</u>	11/30/2011 Unreserved <u>Fund Bal</u>	11/30/2011 Cash <u>Balance*</u>
General	100	\$ 66,568,476	\$ 61,718,760	\$ 4,849,716	\$ 19,431,679	\$ 10,426,196
HPRP	190	177,380	177,380	-	-	-
Neighborhood Stabilization	195	3,842,744	3,862,932	(20,188)	(20,188)	(20,188)
Motor Fuel	200	1,709,366	1,495,863	213,503	895,593	1,057,988
Emergency 911	205	726,984	810,721	(83,737)	1,311,095	1,191,095
SSA#4	210	368,120	388,000	(19,880)	92,445	(99,211)
CDBG	215	1,372,295	1,297,891	74,404	497,203	(9,141)
CDBG Loan	220	152,191	167,912	(15,721)	1,989,001	40,448
Economic Development	225	1,268,291	1,672,484	(404,193)	2,019,008	2,009,038
Neighborhood Improvement	235	20,000	-	20,000	109,915	109,915
Home	240	61,699	61,787	(88)	2,636,443	19,167
Affordable Housing	250	18,944	38,908	(19,964)	2,279,189	565,050
Washington National TIF	300	5,067,728	3,534,805	1,532,923	10,695,599	8,271,791
SSA#5	305	416,922	53,853	363,069	601,491	384,499
SW II TIF (Howard Hartrey)	310	1,213,596	199,168	1,014,428	6,226,193	5,654,696
Southwest TIF	315	451,450	721,690	(270,240)	127,257	(119,473)
Debt Service	320	13,207,248	5,114,588	8,092,660	7,767,194	8,560,001
Howard Ridge TIF	330	668,094	128,728	539,366	1,291,316	1,101,591
West Evanston TIF	335	478,523	68,755	409,768	1,664,211	1,450,277
Capital Improvement	415	5,299,612	6,460,480	(1,160,868)	4,744,476	4,993,222
Special Assessment	420	137,820	836,253	(698,433)	3,061,522	3,061,521
Parking	505	7,407,530	4,037,017	3,370,513	25,416,810	15,979,093
Water	510-513	14,545,795	12,320,383	2,225,412	8,359,299	9,372,891
Sewer	515	19,150,853	11,840,923	7,309,930	6,420,867	9,479,220
Solid Waste	520	2,524,908	3,678,046	(1,153,138)	(1,153,138)	(1,230,072)
Fleet	600	3,727,479	2,881,849	845,630	3,239,588	1,783,267
Insurance	605	12,840,928	12,720,240	120,688	(4,816,809)	640,798
Total**		\$ 163,424,976	\$ 136,289,416	\$ 27,135,560	\$ 104,887,259	\$ 84,673,679

*This is net of any interfund receivables/payables

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

Included above are the ending balances as of November 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, 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 \$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 \$2.3M. In addition, there are the typical delays in receipt of other accrued taxes (part of fund balance but not cash) totaling approximately \$4.8M. The following is a summary of the major categories of outstanding receivables owed:

State Income Tax:	\$ 2,250,000
Sales Tax:	\$ 2,100,000
Home Rule Sales Tax:	\$ 1,350,000
Use Tax:	\$ 243,000
Telecommunication Tax:	\$ 795,000
Utility Tax:	\$ 370,000
Total Receivables:	\$ 7,108,000

The remaining amount of approximately \$1.9M between fund and cash balance in the General Fund is the net difference of additional receivables and outstanding payables that are adjusted on an annual basis through the annual audit process. The following revenues have a typical delay in collection greater than one month:

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

Through November 30, 2011, the General Fund shows a surplus of just over \$4.8 million. Please note that this includes all property taxes for the year. The City usually runs a deficit for the month of December in the General Fund, and there will also be three bills lists presented in 2012 that will include invoices/expenses from 2011. Staff anticipates that the General Fund will finish Fiscal Year 2011 with a modest surplus as was projected during the 2012 Proposed Budget review.

Through November 30, 2011, the Neighborhood Stabilization Fund is showing a deficit, negative fund balance and negative cash balance of \$20,188. This is due to an outstanding receivable from the Federal Government. The City collected the receivable, on December 15, 2011 and the deficit in this fund should be eliminated in future reports.

Through November 30, 2011, the SSA #4 Fund is showing a deficit of \$19,880 and a negative cash balance of \$99,211. Staff expects the first installment of the 2011 property tax levy (which will be collected in 2012) will offset the deficit and negative cash balance in the fund. The SSA #4 Fund is projected to have a positive fund balance of \$79,098 at the end of the current fiscal year.

Through November 30, 2011, the CDBG Fund is showing a negative cash balance of \$9,141. This negative cash balance is the result of an outstanding receivable due from the Federal Government. The City received this outstanding receivable on December 15, 2011 and this negative cash balance will not appear in future reports.

Through November 30, 2011, the Southwest TIF Fund is showing a deficit of \$270,240, and a negative cash balance of \$119,473. The shortfall is due to a timing issue related to the sale of the Ward Manufacturing Property. Staff anticipates that the fund will end the year with a deficit of approximately \$275,000 and a positive fund balance of \$125,000. Staff expects the first installment of the 2011 property tax levy (which will be collected in 2012) will offset this deficit in the Southwest TIF Fund.

For the Solid Waste Fund, revenues through November 30, 2011 were \$2,524,908 and expenditures were \$3,678,046 resulting in a deficit and negative fund balance of \$1,153,138 and a negative cash balance of \$1,230,072. Staff anticipates the Solid Waste Fund will have a deficit in FY 2011.

As of November 30, 2011, the Insurance Fund had a negative fund balance of \$4,816,809. 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 November 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 November 30, 2011
 (Target is 90% of FY 2011 Budget)

	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
Revenues															
Property Tax	\$ 16,516,200	\$ 15,635,535	94.7%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
Sales Tax	11,852,968	10,859,853	91.6%												
State Income Tax	4,635,565	4,492,193	96.9%												
Utility Tax	6,982,341	5,748,359	82.3%												
Real Estate Transfer Tax	1,500,000	1,854,492	123.6%												
Liquor Tax	1,623,754	1,606,121	98.9%												
Other Taxes	4,433,860	3,796,228	85.6%												
Licenses, Permits, Fees	7,293,557	5,746,311	78.8%												
Charges for Services	6,048,402	5,759,408	95.2%	4,545,138	4,323,801	95.1%	10,504,299	9,914,789	94.4%	10,931,000	10,327,185	94.5%	2,949,489	2,524,908	85.6%
Intergovernmental Revenues	802,239	952,240	118.7%	2,820,455	3,077,672	109.1%									
Interfund Transfers	6,790,549	5,893,360	86.8%												
Other Non-Tax Revenue	5,394,047	4,224,376	78.3%	2,936,000	6,057	0.2%	4,125,004	4,631,006	112.3%	4,092,918	26,563	0.6%			
Total Revenues	\$ 73,873,482	\$ 66,568,476	90.1%	\$ 10,301,593	\$ 7,407,530	71.9%	\$ 14,629,303	\$ 14,545,795	99.4%	\$ 15,023,918	\$ 10,353,748	68.9%	\$ 2,949,489	\$ 2,524,908	85.6%
Expenditures															
Legislative	\$ 523,131	\$ 456,054	87.2%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
City Administration	1,675,952	697,637	41.6%												
Law Department	828,120	703,151	84.9%												
Administrative Services Department	8,206,488	5,637,031	68.7%												
Community and Econ. Development	2,824,205	2,245,331	79.5%												
Police Department	20,263,642	18,029,996	89.0%												
Fire & Life Safety Services	11,192,783	9,725,781	86.9%												
Health Department	2,135,313	1,829,171	85.7%												
Public Works- Operating	6,862,268	5,479,673	79.9%	10,158,426	4,037,017	39.7%	10,102,142	7,988,190	79.1%	16,368,740	11,503,424	70.3%	3,967,285	3,678,046	92.7%
Public Works- Capital Outlay				3,242,598	-	0.0%	7,785,500	4,332,193	55.6%	687,475	337,499	49.1%			
Public Library	3,708,359	3,165,712	85.4%												
Parks, Recreation & Comm. Service:	15,653,221	13,749,223	87.8%												
Total Expenditures	\$ 73,873,482	\$ 61,718,760	83.5%	\$ 13,401,024	\$ 4,037,017	30.1%	\$ 17,887,642	\$ 12,320,383	68.9%	\$ 17,056,215	\$ 11,840,923	69.4%	\$ 3,967,285	\$ 3,678,046	92.7%

**City of Evanston
General Fund
As of November 30, 2011**

	FY 2010-2011	FY 2010-2011	FY 2011	FY 2011
	Budget	Audited	Budget	YTD
	<u>Adopted</u>	<u>Actual</u>	<u>Adopted</u>	<u>Actual</u>
Tax - Property	\$ 16,549,600	\$ 16,159,344	\$ 16,516,200	\$ 15,635,535
Tax - State Use	1,095,000	1,060,610	677,877	782,825
Tax - Sales Tax (ROT)	8,914,000	8,791,573	7,300,000	6,620,915
Tax - Sales Tax Home Rule	5,520,000	5,724,904	4,552,968	4,238,938
Tax - Auto Rental	35,000	36,445	29,155	30,357
Tax - Athletic Contest	650,200	646,337	550,000	154,227
Tax - State Income	5,717,000	5,808,360	4,635,565	4,492,193
Tax - Fire Insurance	-	-	90,000	-
Tax - Electric Utility	2,802,000	2,783,149	2,196,333	2,121,156
Tax - Natural Gas Distribution	1,583,000	1,188,498	1,385,130	785,950
Tax - Natural Gas Use	869,000	740,854	709,044	472,374
Tax - Cigarette	485,000	440,103	295,284	277,827
Tax - Local Gasoline	450,000	558,024	550,378	419,279
Tax - Liquor	2,050,000	2,070,063	1,623,754	1,606,121
Tax - Parking	1,785,000	2,330,876	1,800,000	1,758,819
Tax - Personal Property Replacement	676,500	740,819	441,166	372,894
Tax - Real Estate Transfer	1,600,000	1,790,182	1,500,000	1,854,492
Tax - Telecommunications	3,230,000	3,160,106	2,691,834	2,368,879
License Fees - Vehicles	2,700,000	2,598,341	1,799,820	1,308,428
License Fees - Other	1,163,600	959,800	814,720	836,210
Other Fees	1,214,500	1,208,836	1,092,617	831,523
Permit Fees - Building	2,200,000	2,702,810	2,500,000	1,787,864
Permit Fees - Other	1,041,800	1,197,488	1,086,400	982,286
Fines and Forfeiture Revenue	4,403,500	4,002,700	3,806,864	2,941,497
Charges for Services Revenue	10,516,700	9,702,647	6,048,402	5,759,408
Other Revenue	1,400,800	3,349,977	1,575,183	515,758
Intergovernmental Revenue	785,500	1,152,632	802,239	952,240
Interfund Transfers In (Other Funds)	7,336,200	7,608,746	6,790,549	5,893,360
Interest Income	100,000	11,454	12,000	767,121
Total Revenue	<u>86,873,900</u>	<u>88,525,678</u>	<u>73,873,482</u>	<u>66,568,476</u>
Legislative	603,194	589,865	523,131	456,054
City Administration	1,952,348	1,921,782	1,675,952	697,637
Law Department	1,026,853	960,007	828,120	703,151
Administrative Services Department	8,770,765	9,266,548	8,206,488	5,637,031
Community and Economic Development	3,885,366	3,904,597	2,824,205	2,245,331
Police Department	21,776,503	22,439,417	20,263,642	18,029,996
Fire & Life Safety Services Department	12,329,910	12,819,555	11,192,783	9,725,781
Health Department	2,307,906	2,079,737	2,135,313	1,829,171
Public Works Department	12,899,123	12,618,306	6,862,268	5,479,673
Library	4,217,872	4,214,554	3,708,359	3,165,712
Parks, Recreation & Community Services	16,808,920	16,157,573	15,653,221	13,749,223
Total Expenditures	<u>86,578,760</u>	<u>86,971,941</u>	<u>73,873,482</u>	<u>61,718,760</u>
Net Surplus (Deficit)	<u>\$ 295,140</u>	<u>\$ 1,553,737</u>	<u>\$ -</u>	<u>\$ 4,849,716</u>
Beginning Unreserved/Undesignated Fund Balance		13,175,781		14,581,963
Adjustment (Note 1)		(147,555)		
Ending Unreserved/Undesignated Fund Balance		<u>\$ 14,581,963</u>		<u>\$ 19,431,679</u>

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

City of Evanston
Homelessness Prevention & Rapid Re-Housing Program
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Budget <u>Adopted</u>	FY 2011 YTD <u>Actual</u>
Grant Proceeds	\$ -	\$ -	\$ 288,460	\$ 177,380
Total Revenue	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>177,380</u>
HPRP Administration	-	-	27,000	10,842
Program Activities	-	-	261,460	166,538
Total Expenditures	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>177,380</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 November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Budget <u>Adopted</u>	FY 2011 YTD <u>Actual</u>
Grant Proceeds	\$ 4,000,000	\$ 4,205,637	\$ 6,887,345	\$ 3,842,444
Program Income	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>
Total Revenue	<u>4,000,000</u>	<u>4,205,637</u>	<u>8,387,345</u>	<u>3,842,744</u>
Development Activities	4,000,000	4,205,637	7,985,000	3,581,441
Administration	-	-	124,345	142,405
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>278,000</u>	<u>139,086</u>
Total Expenditures	<u>4,000,000</u>	<u>4,205,637</u>	<u>8,387,345</u>	<u>3,862,932</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (20,188)</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ (20,188)</u>

City of Evanston
 Motor Fuel Fund
 As of November 30, 2011

	FY 2010-2011	FY 2010-2011	FY 2011	FY 2011
	Adopted	Audited	Adopted	YTD
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
State Allotment	\$ 1,900,000	\$ 1,880,012	\$ 1,900,000	\$ 1,708,838
Investment Earnings	30,000	1,614	2,000	528
Miscellaneous Income	-	2,108	-	-
Total Revenue	<u>1,930,000</u>	<u>1,883,734</u>	<u>1,902,000</u>	<u>1,709,366</u>
Sheridan Rd./ Isabella St. Project (JT with Wilmette)	130,000	-	-	-
Street Resurfacing (2009)	-	-	-	-
Street Resurfacing (2010)	1,700,000	1,223,580	-	-
Street Resurfacing (2011)	-	-	1,200,000	868,121
Transfer to General Fund - Staff Engineering	122,500	650,004	110,606	99,545
Transfer to General Fund - Street Maintenance	650,000	122,496	586,886	528,197
Total Expenditures	<u>2,602,500</u>	<u>1,996,080</u>	<u>1,897,492</u>	<u>1,495,863</u>
Net Surplus (Deficit)	<u>\$ (672,500)</u>	<u>\$ (112,346)</u>	<u>\$ 4,508</u>	<u>\$ 213,503</u>
Beginning Unreserved Fund Balance		794,436		682,090
Ending Unreserved Fund Balance		<u>\$ 682,090</u>		<u>\$ 895,593</u>

City of Evanston
E911 Fund
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 670,000	\$ 601,043	\$ 525,000	\$ 387,005
Wireless Surcharge Revenue	380,000	410,851	340,000	339,735
Interest Income	6,000	974	750	244
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,056,000</u>	<u>1,012,868</u>	<u>865,750</u>	<u>726,984</u>
Operating Expense	848,949	764,833	778,737	610,308
Interfund Transfers Out	143,455	143,472	125,868	113,281
Capital Replacement	<u>1,619,700</u>	<u>913,530</u>	<u>229,353</u>	<u>87,132</u>
Total Expenditures	<u>2,612,104</u>	<u>1,821,835</u>	<u>1,133,958</u>	<u>810,721</u>
Net Surplus (Deficit)	<u>\$ (1,556,104)</u>	<u>\$ (808,967)</u>	<u>\$ (268,208)</u>	<u>\$ (83,737)</u>
Beginning Unreserved Fund Balance		2,203,799		1,394,832
Ending Unreserved Fund Balance		<u>\$ 1,394,832</u>		<u>\$ 1,311,095</u>

City of Evanston
Special Service Area #4 Fund
As of November 30, 2011

	FY 2010-2011 Adopted Budget	FY 2010-2011 Audited Actual	FY 2011 Adopted Budget	FY 2011 YTD Actual
Property Tax Revenue	\$ 378,000	\$ 217,097	\$ 378,000	\$ 368,100
Investment Income	<u>-</u>	<u>35</u>	<u>-</u>	<u>20</u>
Total Revenues	<u>378,000</u>	<u>217,132</u>	<u>378,000</u>	<u>368,120</u>
Professional Fees (Evmark)	<u>378,000</u>	<u>378,216</u>	<u>378,000</u>	<u>388,000</u>
Total Expenditures	<u>378,000</u>	<u>378,216</u>	<u>378,000</u>	<u>388,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (161,084)</u>	<u>\$ -</u>	<u>\$ (19,880)</u>
Beginning Unreserved Fund Balance		273,409		112,325
Ending Unreserved Fund Balance		<u>\$ 112,325</u>		<u>\$ 92,445</u>

City of Evanston
CDBG Fund
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,955,566	\$ 1,971,590	\$ 2,095,180	\$ 1,357,031
Funds Reallocated from Prior Years	67,531	-	25,000	-
Program Income	27,079	37,787	20,000	15,264
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>2,050,176</u>	<u>2,009,377</u>	<u>2,140,180</u>	<u>1,372,295</u>
CDBG Administration/Planning	344,870	359,568	308,367	158,516
Development Activities	843,063	768,449	1,016,894	516,024
Transfers to General Fund	<u>856,000</u>	<u>881,360</u>	<u>772,000</u>	<u>623,351</u>
Total Expenditures	<u>2,043,933</u>	<u>2,009,377</u>	<u>2,097,261</u>	<u>1,297,891</u>
Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ 6,243</u>	<u>\$ -</u>	<u>\$ 42,919</u>	<u>\$ 74,404</u>
Beginning Unreserved Fund Balance		422,799		422,799
Ending Unreserved Fund Balance		<u>\$ 422,799</u>		<u>\$ 497,203</u>

City of Evanston
CDBG Loan Fund
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 65,814	\$ -	\$ 151,943
Program Income	3,000	-	9,000	248
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>3,000</u>	<u>65,814</u>	<u>9,000</u>	<u>152,191</u>
Program Expenses	20,000	35,574	20,000	167,912
Transfer to CDBG	55,000	-	-	-
Development Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>75,000</u>	<u>35,574</u>	<u>20,000</u>	<u>167,912</u>
Net Surplus (Deficit)	<u>\$ (72,000)</u>	<u>\$ 30,240</u>	<u>\$ (11,000)</u>	<u>\$ (15,721)</u>
Beginning Unreserved Fund Balance		1,974,482		2,004,722
Ending Unreserved Fund Balance		<u>\$ 2,004,722</u>		<u>\$ 1,989,001</u>

City of Evanston
Economic Development Fund
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Hotel Tax	\$ 1,500,000	\$ 1,275,713	\$ 1,350,000	\$ 1,078,829
Amusement Tax	300,000	276,720	300,000	189,313
Investment Income	<u>8,000</u>	<u>591</u>	<u>8,000</u>	<u>149</u>
Total Revenues	<u>1,808,000</u>	<u>1,553,024</u>	<u>1,658,000</u>	<u>1,268,291</u>
Economic Development Activities	1,351,627	747,437	1,640,247	1,332,954
Tax Rebate Agreement	-	-	-	-
Transfers to General Fund	<u>407,455</u>	<u>390,000</u>	<u>377,256</u>	<u>339,530</u>
Total Expenditures	<u>1,759,082</u>	<u>1,137,437</u>	<u>2,017,503</u>	<u>1,672,484</u>
Net Surplus (Deficit)	<u>\$ 48,918</u>	<u>\$ 415,587</u>	<u>\$ (359,503)</u>	<u>\$ (404,193)</u>
Beginning Unreserved Fund Balance		2,007,615		2,423,201
Ending Unreserved Fund Balance		<u>\$ 2,423,201</u>		<u>\$ 2,019,008</u>

City of Evanston
 Neighborhood Improvement Fund
 As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Taxes	\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000
Transfers From Other Funds	\$ -	\$ -	-	-
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>40,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</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>\$ 20,000</u>
Beginning Unreserved Fund Balance		75,312		89,915
Ending Unreserved Fund Balance		<u>\$ 89,915</u>		<u>\$ 109,915</u>

City of Evanston
Home Fund
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 575,009	\$ 663,318	\$ 560,000	\$ 41,161
Program Income	<u>9,000</u>	<u>7,490</u>	<u>10,000</u>	<u>20,538</u>
Total Revenues	<u>584,009</u>	<u>670,808</u>	<u>570,000</u>	<u>61,699</u>
Home Administration/Planning	51,000	-	56,000	2,705
CHDO Operating	25,500	-	28,000	-
Development Activities	465,700	83,141	429,600	31,785
Transfers to General Fund	<u>34,300</u>	<u>-</u>	<u>56,400</u>	<u>27,297</u>
Total Expenditures	<u>576,500</u>	<u>83,141</u>	<u>570,000</u>	<u>61,787</u>
Net Surplus (Deficit)	<u>\$ 7,509</u>	<u>\$ 587,667</u>	<u>\$ -</u>	<u>\$ (88)</u>
Beginning Unreserved Fund Balance		2,048,864		2,636,531
Ending Unreserved Fund Balance		<u>\$ 2,636,531</u>		<u>\$ 2,636,443</u>

City of Evanston
Affordable Housing Fund
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Interest Income	\$ 21,000	\$ 1,098	\$ 1,000	\$ 138
Demolition Taxes	10,000	20,000	8,330	10,000
Developer Contributions	150,000	150,000	-	2,000
Rehab Repayments	-	-	20,000	6,806
Miscellaneous	-	37,037	-	-
Total Revenues	<u>181,000</u>	<u>208,135</u>	<u>29,330</u>	<u>18,944</u>
Housing - Land	50,000	-	41,650	-
Housing - Buildings	-	-	-	-
Down Payment Assistance	200,000	100,516	166,600	20,915
Transfers to General Fund	24,000	24,000	19,992	17,993
Miscellaneous	48,000	10,560	39,984	-
Total Expenditures	<u>322,000</u>	<u>135,076</u>	<u>268,226</u>	<u>38,908</u>
Net Surplus (Deficit)	<u>\$ (141,000)</u>	<u>\$ 73,059</u>	<u>\$ (238,896)</u>	<u>\$ (19,964)</u>
Beginning Unreserved Fund Balance		2,226,094		2,299,153
Ending Unreserved Fund Balance		<u>\$ 2,299,153</u>		<u>\$ 2,279,189</u>

City of Evanston
Washington National TIF Fund
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,704,000	\$ 4,887,915	\$ 4,800,000	\$ 5,062,226
Interest Income	<u>25,000</u>	<u>27,588</u>	<u>25,000</u>	<u>5,502</u>
Total Revenue	<u>4,729,000</u>	<u>4,915,503</u>	<u>4,825,000</u>	<u>5,067,728</u>
Series 1997 Principal (refunded by 1999 & 2008D)	304,002	305,000	325,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	111,762	134,366	128,200	59,100
Contributions to Other Agencies	-	-	-	-
Capital Improvements	153,500	-	773,715	105,533
Contractual Services	79,000	94,942	125,000	-
Transfer to Parking Fund (Sherman)	3,385,900	3,385,896	3,419,636	3,077,672
Transfer to General Fund	<u>325,000</u>	<u>324,996</u>	<u>325,000</u>	<u>292,500</u>
Total Expenditures	<u>4,359,164</u>	<u>4,245,200</u>	<u>5,096,551</u>	<u>3,534,805</u>
Net Surplus (Deficit)	<u>\$ 369,836</u>	<u>\$ 670,303</u>	<u>\$ (271,551)</u>	<u>\$ 1,532,923</u>
Beginning Unreserved Fund Balance		8,492,373		9,162,676
Ending Unreserved Fund Balance		<u>\$ 9,162,676</u>		<u>\$ 10,695,599</u>

City of Evanston
Special Service Area #5
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Taxes	\$ 431,812	\$ 395,214	\$ 428,756	\$ 416,896
Interest Income	<u>100</u>	<u>44</u>	<u>100</u>	<u>26</u>
Total Revenue	<u>431,912</u>	<u>395,258</u>	<u>428,856</u>	<u>416,922</u>
Series 2002C Bonds Principal	325,000	315,000	340,000	-
Series 2002C Bonds Interest	113,062	125,975	88,756	53,853
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>438,062</u>	<u>440,975</u>	<u>428,756</u>	<u>53,853</u>
Net Surplus (Deficit)	<u>\$ (6,150)</u>	<u>\$ (45,717)</u>	<u>\$ 100</u>	<u>\$ 363,069</u>
Beginning Unreserved Fund Balance		284,139		238,422
Ending Unreserved Fund Balance		<u>\$ 238,422</u>		<u>\$ 601,491</u>

City of Evanston
 SW II TIF (Howard Hartrey)
 As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,252,000	\$ 883,463	\$ 1,300,000	\$ 1,212,637
Interest Income	<u>15,000</u>	<u>1,549</u>	<u>5,000</u>	<u>959</u>
Total Revenue	<u>1,267,000</u>	<u>885,012</u>	<u>1,305,000</u>	<u>1,213,596</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	533,249	535,000	570,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	141,804	170,483	141,804	70,528
Other Expenses	-	785	460,000	1,200
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>141,600</u>	<u>127,440</u>
Total Expenditures	<u>816,653</u>	<u>847,868</u>	<u>1,313,404</u>	<u>199,168</u>
Net Surplus (Deficit)	<u>\$ 450,347</u>	<u>\$ 37,144</u>	<u>\$ (8,404)</u>	<u>\$ 1,014,428</u>
Beginning Unreserved Fund Balance		5,174,621		5,211,765
Ending Unreserved Fund Balance		<u>\$ 5,211,765</u>		<u>\$ 6,226,193</u>

City of Evanston
Southwest TIF
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax Increment	\$ 656,000	\$ 330,136	\$ 656,000	\$ 451,421
Interest Income	<u>500</u>	<u>12</u>	<u>500</u>	<u>29</u>
Total Revenue	<u>656,500</u>	<u>330,148</u>	<u>656,500</u>	<u>451,450</u>
Contribution to Other Agencies	840,000	840,523	700,000	700,000
Operating Transfer to General Fund	<u>24,100</u>	<u>24,096</u>	<u>24,100</u>	<u>21,690</u>
Total Expenditures	<u>864,100</u>	<u>864,619</u>	<u>724,100</u>	<u>721,690</u>
Net Surplus (Deficit)	<u>\$ (207,600)</u>	<u>\$ (534,471)</u>	<u>\$ (67,600)</u>	<u>\$ (270,240)</u>
Beginning Unreserved Fund Balance		931,968		397,497
Ending Unreserved Fund Balance		<u>\$ 397,497</u>		<u>\$ 127,257</u>

City of Evanston
Debt Service Fund
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Tax- Current	\$ 10,376,436	\$ 9,642,473	\$ 10,806,574	\$ 9,957,855
Net Property Tax- Prior Year	-	-	-	195,837
Capitalized Interest	68,188	-	-	-
Bond Proceeds/Premium/ Discounts	-	-	-	2,143,285
Transfer from Other Funds - IMRF	-	-	871,528	654,804
Interest Income	10,000	700	1,000	1,339
Transfer from Special Assessment Fund	317,659	317,664	317,660	254,128
Total Revenue	<u>10,772,283</u>	<u>9,960,837</u>	<u>11,996,762</u>	<u>13,207,248</u>
Series 2002 C- Principal	675,000	685,000	-	-
Series 2002 C- Interest	171,737	221,812	117,400	63,547
Series 2003 B - 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	195,000	195,000	-
Series 2008A - Interest	144,012	144,013	138,162	69,081
Series 2008C - Principal	332,340	349,740	343,800	-
Series 2008C - Interest	408,014	429,376	398,044	209,442
Series 2008D - Principal	550,000	550,000	520,000	-
Series 2008D - Interest	31,378	31,376	47,874	23,937
Series 2010- Estimated Interest/Principal	800,000	107,966	-	-
Series 2010 A - Principal DSF	-	-	240,000	-
Series 2010 A - Interest DSF	-	-	190,138	95,069
Series 2010 B - Principal DSF	-	-	695,000	-
Series 2010 B - Interest DSF	-	-	176,528	73,727
Series 2004- Principal SAF	75,000	-	80,000	-
Series 2004- Interest SAF	30,450	-	25,200	-
Series 2005- Principal SAF	15,000	-	20,000	-
Series 2005- Interest SAF	19,900	-	19,300	-
Series 2006- Principal SAF	50,000	-	50,000	-
Series 2006- Interest SAF	14,575	-	12,600	-
Series 2007 - Principal SAF	30,000	-	35,000	-
Series 2007 - Interest SAF	37,919	-	36,720	-
Series 2008C - Principal SAF	17,400	-	18,000	-
Series 2008C - Interest SAF	21,362	-	20,840	-
General Management and Support	-	49	5,000	-
Transfer out -General Fund	-	-	-	-
Escrow Funding	-	-	-	-
Bond Issuance Costs	200,000	71,197	75,000	86,635
Fiscal Agent Fees	8,000	12,200	8,000	9,800
Total Expenditures	<u>11,019,705</u>	<u>10,641,177</u>	<u>9,957,676</u>	<u>5,114,588</u>
Net Surplus (Deficit)	<u>\$ (247,422)</u>	<u>\$ (680,340)</u>	<u>\$ 2,039,086</u>	<u>\$ 8,092,660</u>
Beginning Unreserved Fund Balance		354,874		(325,466)
Ending Unreserved Fund Balance		<u>\$ (325,466)</u>		<u>\$ 7,767,194</u>

City of Evanston
Howard Ridge TIF
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Taxes	\$ 689,000	\$ 248,025	\$ 689,000	\$ 651,922
Interest Income	500	239	400	95
Miscellaneous	<u>-</u>	<u>1,126</u>	<u>-</u>	<u>16,077</u>
Total Revenue	<u>689,500</u>	<u>249,390</u>	<u>689,400</u>	<u>668,094</u>
General Management Support	-	495,246	-	20,368
Transfers to General Fund	<u>120,400</u>	<u>120,396</u>	<u>120,400</u>	<u>108,360</u>
Total Expenditures	<u>120,400</u>	<u>615,642</u>	<u>120,400</u>	<u>128,728</u>
Net Surplus (Deficit)	<u>\$ 569,100</u>	<u>\$ (366,252)</u>	<u>\$ 569,000</u>	<u>\$ 539,366</u>
Beginning Unreserved Fund Balance		1,118,202		751,950
Ending Unreserved Fund Balance		<u>\$ 751,950</u>		<u>\$ 1,291,316</u>

City of Evanston
West Evanston TIF
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Net Property Taxes	\$ 315,000	\$ 422,698	\$ 580,000	\$ 476,276
Interest Income	<u>500</u>	<u>1,060</u>	<u>1,000</u>	<u>2,247</u>
Total Revenue	<u>315,500</u>	<u>423,758</u>	<u>581,000</u>	<u>478,523</u>
General Management Support	-	-	-	-
Capital Projects	490,000	313,727	490,000	23,755
Transfers to General Fund	<u>25,000</u>	<u>24,996</u>	<u>50,000</u>	<u>45,000</u>
Total Expenditures	<u>515,000</u>	<u>338,723</u>	<u>540,000</u>	<u>68,755</u>
Net Surplus (Deficit)	<u>\$ (199,500)</u>	<u>\$ 85,035</u>	<u>\$ 41,000</u>	<u>\$ 409,768</u>
Beginning Unreserved Fund Balance		1,169,408		1,254,443
Ending Unreserved Fund Balance		<u>\$ 1,254,443</u>		<u>\$ 1,664,211</u>

City of Evanston
 Capital Improvement Fund
 As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Bond Proceeds	\$ 7,852,243	\$ 6,572,922	\$ 5,078,500	\$ 5,177,539
Installment Loan Proceeds	400,000		-	-
Grants	5,129,385	1,957,587	4,231,473	24,731
Private Contributions	450,000		575,000	-
Miscellaneous	-		149,000	80,893
Interest Income	50,000	49,068	-	16,449
Total Revenue	<u>13,881,628</u>	<u>8,579,577</u>	<u>10,033,973</u>	<u>5,299,612</u>
Administration	-	-	95,680	88,204
Capital Outlay (includes prior year rollovers)	16,331,628	7,816,007	13,014,138	6,100,359
Interfund Transfers Out	300,000	300,000	300,000	271,917
Total Expenditures	<u>16,631,628</u>	<u>8,116,007</u>	<u>13,409,818</u>	<u>6,460,480</u>
Net Surplus (Deficit)	<u>\$ (2,750,000)</u>	<u>\$ 463,570</u>	<u>\$ (3,375,845)</u>	<u>\$ (1,160,868)</u>
Beginning Unreserved Fund Balance		5,441,774		5,905,344
Ending Unreserved Fund Balance		<u>\$ 5,905,344</u>		<u>\$ 4,744,476</u>

City of Evanston
Special Assessment Fund
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Special Assessments Collected	\$ 550,000	\$ 429,487	\$ 550,000	\$ 130,607
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>6,009</u>	<u>25,000</u>	<u>7,213</u>
Total Revenue	<u>575,000</u>	<u>435,496</u>	<u>575,000</u>	<u>137,820</u>
Transfer to Debt Service Fund	317,659	317,664	317,659	254,128
Capital Improvements	480,000	190,932	1,575,000	582,125
General Management Support	-	774	-	-
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>797,659</u>	<u>509,370</u>	<u>1,892,659</u>	<u>836,253</u>
Net Surplus (Deficit)	<u>\$ (222,659)</u>	<u>\$ (73,874)</u>	<u>\$ (1,317,659)</u>	<u>\$ (698,433)</u>
Beginning Unreserved Fund Balance		3,833,829		3,759,955
Ending Unreserved Fund Balance		<u>\$ 3,759,955</u>		<u>\$ 3,061,522</u>

City of Evanston
 Parking Fund
 As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Parking Lots & Meters	\$ 2,832,000	\$ 2,871,432	\$ 2,349,060	\$ 2,142,257
Church Street Garage	810,000	579,223	583,333	474,069
Maple Avenue Garage	1,367,000	1,160,994	1,138,711	734,517
Sherman Avenue Garage	1,598,000	1,375,817	1,331,134	972,958
Washington National TIF Interfund Transfers-In	3,385,900	3,385,896	2,820,455	3,077,672
Downtown II TIF Interfund Transfers-In	-	-	-	-
Downtown TIF Revenues	-	-	-	-
Interest Income	34,900	5,564	34,900	6,057
Reserve for Future Repairs (Contra Depreciation)	2,044,000	-	2,044,000	-
Total Revenue	<u>12,071,800</u>	<u>9,378,926</u>	<u>10,301,593</u>	<u>7,407,530</u>
7005 - Parking System Administration	661,407	854,103	743,677	445,686
7015 - Parking Lots and Meters	971,743	725,880	799,498	662,770
7025 - Church Street Self Park	800,100	550,739	674,084	275,833
7030 - Church Street Debt Payments	159,700	155,124	133,030	27,168
7036 - Sherman Avenue Garage	5,878,900	3,324,541	5,324,706	1,316,631
7037 - Maple Avenue Garage	1,920,991	1,850,207	1,680,189	586,012
7038 - TIF Bond/Transfers	-	-	-	-
7050- Interfund Transfers Out	964,276	964,272	803,242	722,917
Capital Improvements	-	-	3,242,598	-
Total Expenditures	<u>11,357,117</u>	<u>8,424,866</u>	<u>13,401,024</u>	<u>4,037,017</u>
Net Surplus (Deficit)	<u>\$ 714,683</u>	<u>\$ 954,060</u>	<u>\$ (3,099,431)</u>	<u>\$ 3,370,513</u>

Further Operating Expense Breakdown:				
7015 Parking Meter Activities	927,743	725,880	762,846	662,770
7015 Parking Meter Depreciation	44,000	-	36,652	-
SUBTOTAL	<u>971,743</u>	<u>725,880</u>	<u>799,498</u>	<u>662,770</u>
7025- Church Garage Activities	584,100	550,739	494,156	275,833
7025- Church Garage Depreciation	216,000	-	179,928	-
SUBTOTAL	<u>800,100</u>	<u>550,739</u>	<u>674,084</u>	<u>275,833</u>
7036 Sherman Garage Activities	1,425,000	1,014,541	1,199,756	1,316,631
7036 Transfer to General Fund	-	-	-	-
7036 Debt Service Payments	3,403,900	2,310,000	3,250,300	-
7036 Reserve (Depreciation)	1,050,000	-	874,650	-
SUBTOTAL	<u>5,878,900</u>	<u>3,324,541</u>	<u>5,324,706</u>	<u>1,316,631</u>
7037 Maple Garage Activities	1,186,991	1,850,207	1,013,991	586,012
7037 Tax Rebate Agreement	-	-	-	-
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	734,000	-	666,198	-
SUBTOTAL	<u>1,920,991</u>	<u>1,850,207</u>	<u>1,680,189</u>	<u>586,012</u>

Beginning Unreserved Fund Balance	21,092,237	22,046,297
Ending Unreserved Fund Balance	<u>\$ 22,046,297</u>	<u>\$ 25,416,810</u>

City of Evanston
Water Fund
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Evanston	\$ 5,675,000	\$ 5,419,315	\$ 4,647,499	\$ 4,277,157
Skokie	2,690,000	2,885,096	2,286,500	2,281,779
Northwest Commission	4,100,000	4,781,645	3,570,300	3,355,853
Investment Earnings	12,000	2,773	9,996	5,906
Debt Proceeds	3,500,000	-	3,340,000	4,019,889
Debt Proceeds (zero interest)	531,335	-	-	-
Fees and Merchandise Sales	50,000	182,191	35,000	42,471
Fees and Outside Work	80,000	79,439	146,640	204,259
Grants	510,246	161,964	350,000	87,500
Phosphate Sales	60,000	46,140	49,980	40,523
Property Sales and Rentals	184,200	179,319	193,388	157,329
Misc Revenue	63,000	-	-	73,129
Total Revenue	<u>17,455,781</u>	<u>13,737,882</u>	<u>14,629,303</u>	<u>14,545,795</u>
General Support	788,521	820,136	681,872	474,910
Pumping	2,655,827	2,075,791	2,270,869	1,697,279
Filtration	2,492,978	2,170,905	2,138,628	1,697,384
Distribution	1,384,891	1,205,917	1,260,167	864,980
Meter Maintenance	356,611	294,342	320,115	234,445
Other Operating Expenses	239,800	637,920	219,791	109,210
Debt Service	657,560	53,328	82,542	94,639
Capital Outlay	155,000	3,661,302	115,500	45,112
Capital Improvements	7,600,581	-	7,670,000	4,287,081
Depreciation	-	1,439,663	-	-
Interfund Transfers Out - General Fund	3,286,800	3,286,800	2,737,748	2,477,502
Interfund Transfers Out - Insurance Fund	468,492	-	390,410	337,841
Total Expense	<u>20,087,061</u>	<u>15,646,104</u>	<u>17,887,642</u>	<u>12,320,383</u>
Net Surplus (Deficit)	<u>\$ (2,631,280)</u>	<u>\$ (1,908,222)</u>	<u>\$ (3,258,339)</u>	<u>\$ 2,225,412</u>
Beginning Unreserved Fund Balance		8,042,109		6,133,887
Ending Unreserved Fund Balance		<u>\$ 6,133,887</u>		<u>\$ 8,359,299</u>

City of Evanston
Sewer Fund
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Operations	\$ 14,284,000	\$ 13,347,308	\$ 10,931,000	\$ 10,327,185
Debt Proceeds	-		8,687,475	8,797,105
Investment Earnings	4,000	1,619	3,332	1,747
Miscellaneous	-	44,359	89,586	24,816
Total Revenue	<u>14,288,000</u>	<u>13,393,286</u>	<u>19,711,393</u>	<u>19,150,853</u>
Sewer Operations	1,972,921	1,843,159	1,673,727	1,346,126
Other Operating Expenses	53,100	559,549	21,000	21,000
Interfund Transfers Out (Excludes Fleet)	536,203	-	446,657	401,992
Capital Outlay	30,000	-	12,000	10,830
Capital Improvement Account	700,000	302,647	687,475	337,499
Depreciation	-	-	-	-
Debt Service	14,215,356	14,168,614	14,215,356	9,723,476
Total Expenses	<u>17,507,580</u>	<u>16,873,969</u>	<u>17,056,215</u>	<u>11,840,923</u>
Net Surplus (Deficit)	<u>\$ (3,219,580)</u>	<u>\$ (3,480,683)</u>	<u>\$ 2,655,178</u>	<u>\$ 7,309,930</u>
Beginning Unreserved Fund Balance		2,591,620		(889,063)
Ending Unreserved Fund Balance		<u>\$ (889,063)</u>		<u>\$ 6,420,867</u>

City of Evanston
Solid Waste
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Solid Waste Franchise Fees	\$ -	\$ -	\$ 141,610	274,622
SWANCC Recycling Incentive	-	-	124,950	126,333
Recycling Service Charge	-	-	1,826,269	1,722,199
Sanitation Service Charge Penalty	-	-	16,660	28,687
Special Pickup Fees	-	-	100,000	57,315
State Recycling Grant	-	-	45,000	48,883
Trash Cart Sales	-	-	15,000	38,966
Yard Waste Fees	-	-	680,000	227,903
Total Revenue	<u>-</u>	<u>-</u>	<u>2,949,489</u>	<u>2,524,908</u>
Refuse Collection & Disposal	-	-	1,975,110	2,538,030
Residential Recycling Collection	-	-	960,841	613,176
Yard Waste Collection	-	-	1,031,334	526,840
Total Expense	<u>-</u>	<u>-</u>	<u>3,967,285</u>	<u>3,678,046</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,017,796)</u>	<u>(1,153,138)</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u><u>\$ -</u></u>		<u><u>(1,153,138)</u></u>

City of Evanston
Fleet Fund
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
General Fund	\$ 4,047,800	\$ 4,047,726	\$ 2,877,885	\$ 2,590,099
Parking Fund	29,700	29,700	24,740	22,266
Water Fund	195,100	195,100	162,518	146,266
Sewer Fund	305,500	305,500	254,482	229,033
Solid Waste Fund	-	-	396,000	356,400
Sale of Surplus Property	252,260	74,907	350,000	85,109
Damage to City Property	29,770	-	24,798	-
Miscellaneous Revenue	-	1,501,993	-	298,080
Interest Income	5,000	897	4,165	226
Total Revenues	<u>4,865,130</u>	<u>6,155,823</u>	<u>4,094,588</u>	<u>3,727,479</u>
General Support	287,135	244,546	236,857	180,746
Major Maintenance	2,914,725	2,803,490	2,934,771	2,267,839
Capital Outlay	<u>1,700,000</u>	<u>1,632,992</u>	<u>1,933,320</u>	<u>433,264</u>
Total Expenditures	<u>4,901,860</u>	<u>4,681,028</u>	<u>5,104,948</u>	<u>2,881,849</u>
Net Surplus (Deficit)	<u>\$ (36,730)</u>	<u>\$ 1,474,795</u>	<u>\$ (1,010,360)</u>	<u>\$ 845,630</u>
Beginning Unreserved Fund Balance		919,163		2,393,958
Ending Unreserved Fund Balance		<u>\$ 2,393,958</u>		<u>\$ 3,239,588</u>

City of Evanston
Insurance Fund
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Charges for Services - General Fund	\$ 10,102,500	\$ 10,438,142	\$ 10,106,816	\$ 8,839,512
Charges for Services - Parking Fund	499,176	499,191	355,946	320,352
Charges for Services - Water Fund	966,092	966,056	913,521	834,976
Charges for Services - Sewer Fund	432,203	432,214	367,581	330,823
Charges for Services - E911 Fund	75,355	75,316	89,376	80,438
Charges for Services - CDBG Fund	40,555	40,603	33,677	30,310
Charges for Services - Economic Dev. Fund	44,055	44,064	51,116	46,004
Charges for Services - Fleet Fund	138,500	138,470	184,760	166,285
Charges for Services - NSP II Fund	-	-	5,463	4,916
Charges for Services - Solid Waste Fund	-	-	145,937	131,350
Retiree Health Insurance Contributions	2,036,000	1,669,598	1,695,988	1,207,978
Employee Health Insurance Contributions	1,304,450	1,452,904	1,200,000	772,018
Subrogation Proceeds	100,000	66,718	83,300	75,196
Investment Income	50,000	1,030	41,650	770
Total Revenues	<u>15,788,886</u>	<u>15,824,306</u>	<u>15,275,131</u>	<u>12,840,928</u>
General Administration	277,587	369,301	250,943	216,861
Liability Insurance Premiums	470,000	510,658	391,510	365,618
Liability Legal Fees	425,000	571,692	175,000	469,632
Liability Settlement Payments	400,000	233,696	300,000	279,991
Health Insurance Premiums	12,147,850	12,355,778	11,138,960	9,583,449
Health Insurance Opt Outs	78,000	71,420	64,974	55,455
Workers Comp Insurance Premiums	90,000	103,997	120,000	85,822
Workers Comp Legal Fees	170,000	93,435	71,000	49,659
Workers Comp Medical Payments	500,000	844,619	900,000	761,708
Workers Comp Settlement Payments	1,000,000	1,129,738	833,000	652,848
Workers Comp TPA Pymts (Non specific)	-	155,250	108,750	113,375
Workers Comp TTD Pymts (Non sworn)	300,000	194,016	249,900	85,822
Total Expenditures	<u>15,858,437</u>	<u>16,633,600</u>	<u>14,604,037</u>	<u>12,720,240</u>
Net Surplus (Deficit)	<u>\$ (69,551)</u>	<u>\$ (809,294)</u>	<u>\$ 671,094</u>	<u>\$ 120,688</u>
Beginning Unreserved Fund Balance		(4,128,203)		(4,937,497)
Ending Unreserved Fund Balance		<u>\$ (4,937,497)</u>		<u>\$ (4,816,809)</u>

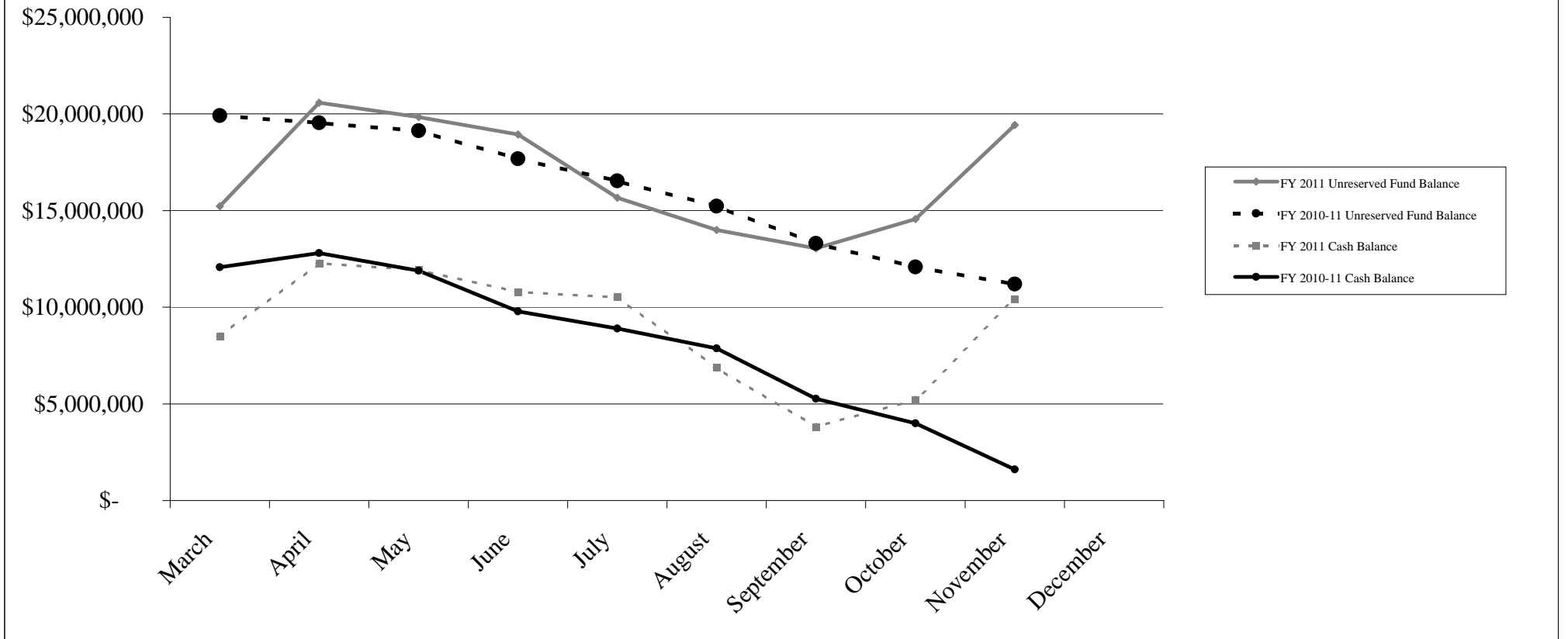
City of Evanston
Fire Pension Fund
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Property Taxes	\$ 6,057,267	\$ 5,937,637	\$ 6,913,759	\$ 5,792,012
Personal Property Repl Tax	301,000		235,000	158,694
Interest on Investment	400,000	396,713	625,000	585,898
Participant Contributions	858,000	786,615	750,000	647,658
Unrealized Gain	-	3,714,273	-	(111,673)
Total Revenue	<u>7,616,267</u>	<u>10,835,238</u>	<u>8,523,759</u>	<u>7,072,589</u>
Administrative Expenses	175,000	54,039	170,000	206,167
Retiree Pensions	4,024,000	6,262,733	3,500,000	3,411,641
Widows' Pensions	898,000	above	750,000	775,146
Disability Pensions	708,000	above	720,000	791,853
QUILDRO	15,000	above	18,000	55,259
Reserve for Future Payments	1,796,267	-	-	-
Total Expenditures	<u>7,616,267</u>	<u>6,316,772</u>	<u>5,158,000</u>	<u>5,240,066</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 4,518,466</u>	<u>\$ 3,365,759</u>	<u>\$ 1,832,523</u>
Beg Net Assets held in Trust		49,840,356	54,358,822	54,358,822
End Net Assets held in Trust		<u>\$ 54,358,822</u>	<u>\$ 57,724,581</u>	<u>\$ 56,191,345</u>

City of Evanston
Police Pension Fund
As of November 30, 2011

	FY 2010-2011 Adopted <u>Budget</u>	FY 2010-2011 Audited <u>Actual</u>	FY 2011 Adopted <u>Budget</u>	FY 2011 YTD <u>Actual</u>
Property Taxes	\$ 7,436,369	\$ 7,254,256	\$ 8,561,091	\$ 7,106,887
Personal Property Repl Tax	351,000		270,833	185,055
Interest Income	1,420,000	1,410,949	1,420,000	1,399,521
Participant Contributions	1,343,000	1,233,021	1,153,600	1,019,568
Miscellaneous	-	95		69
Unrealized Gain	-	5,375,088	-	10,947
Total Revenue	<u>10,550,369</u>	<u>15,273,409</u>	<u>11,405,524</u>	<u>9,722,047</u>
Administrative Expenses	225,000	66,763	155,000	171,378
Retiree Pensions	6,623,000	8,040,888	5,750,000	5,220,102
Widow Pensions	615,000	above	512,500	606,304
Disability Pensions	505,000	above	437,500	517,576
Separation Refunds	-	149,950	-	128,188
QUILDRO	15,000	above	12,000	10,700
Reserve for Future Payments	2,567,369	-	-	-
Total Expenditures	<u>10,550,369</u>	<u>8,257,601</u>	<u>6,867,000</u>	<u>6,654,248</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 7,015,808</u>	<u>\$ 4,538,524</u>	<u>\$ 3,067,799</u>
Beg Net Assets held in Trust		65,449,706	72,465,514	72,465,514
End Net Assets held in Trust		<u>\$ 72,465,514</u>	<u>\$ 77,004,038</u>	<u>\$ 75,533,313</u>

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



	March	April	May	June	July	August	September	October	November	December
FY 2011 Unreserved Fund Balance	\$ 15,222,768	\$ 20,587,218	\$ 19,833,681	\$ 18,933,072	\$ 15,666,386	\$ 13,995,827	\$ 13,049,413	\$ 14,559,012	\$ 19,431,679	
FY 2010-11 Unreserved Fund Balance	\$ 19,918,009	\$ 19,537,624	\$ 19,137,377	\$ 17,675,102	\$ 16,539,922	\$ 15,233,166	\$ 13,303,394	\$ 12,088,788	\$ 11,194,720	
FY 2011 Cash Balance	\$ 8,500,193	\$ 12,269,387	\$ 11,926,354	\$ 10,788,858	\$ 10,521,181	\$ 6,868,731	\$ 3,819,631	\$ 5,209,882	\$ 10,426,196	
FY 2010-11 Cash Balance	\$ 12,065,689	\$ 12,800,603	\$ 11,889,234	\$ 9,790,128	\$ 8,893,548	\$ 7,871,900	\$ 5,258,286	\$ 3,989,279	\$ 1,607,185	