



SPECIAL CITY COUNCIL MEETING

Monday, August 1, 2011
6:00 p.m.

CITY OF EVANSTON, ILLINOIS
COUNCIL CHAMBERS
LORRAINE H. MORTON CIVIC CENTER
2100 RIDGE AVENUE, EVANSTON 60201

AGENDA

- I. Roll Call – Begin with Alderman Tendam
- II. Public Comment
- III. FY2011 Financial Update
At the July 18, 2011 City Council meeting, Council members agreed to continue discussion of the FY2011 Financial Report at a Special City Council meeting on August 1, 2011, in lieu of the Rules Committee meeting. Staff recommends that the City Council accept and place on file the June 30, 2011 Financial Report.
For Action
- IV. Resolution 39-R-11: Amending the FY2011 Budget
Staff recommends City Council adoption of Resolution 39-R-11 authorizing the City Manager to increase the total FY2011 appropriation by \$9,600,984 from \$198,910,258 to \$208,511,242. This Amendment is for the inclusion of carryover projects in the Capital Improvements Program, inclusion of the Ward Manufacturing development project, and an adjustment to cover the costs for repair of the three downtown parking decks (as approved by Council on July 25, 2011 – Resolution 38-R-11). No new tax revenues are required to fund this amendment and this amendment does not increase any General Operating Expenses.
For Action
- V. FY2012 Proposed Budget Calendar
Staff recommends City Council adoption of the proposed FY2012 budget calendar.
For Action

- VI. Close for Executive Session
- VII. Adjournment

Information is available about Evanston City Council meetings at:

<http://www.cityofevanston.org/government/agendas-minutes/agendas-minutes---city-council/index.php>.

Questions can be directed to the City Manager's Office at 847-866-2936. The city is committed to ensuring accessibility for all citizens. If an accommodation is needed to participate in this meeting, please contact the City Manager's Office 48 hours in advance so that arrangements can be made for the accommodation if possible.



Memorandum

To: Honorable Mayor and Members of the City Council
From: Martin Lyons, Assistant City Manager/Treasurer
Subject: Fiscal Year 2011 – June 30, 2011 Financial Report
Date: July 29, 2011

Recommended Action:
Accept and place on file.

Funding Source:
N/A

Summary:

The City ended the fourth month of Fiscal Year 2011 relatively close to budget targets. It should be noted, FY 2011 represents a ten month fiscal year and as a result, the budget target through June 30, 2011 is 40% of total budget. Attached for your information is a report detailing the City's financial performance through June 30, 2011. In reviewing this report, please note the following:

- A majority of City revenues are recorded at the time they are actually received (permits, property taxes, fees, etc.), however some revenues are recorded at the time of notification of the revenue being earned by the City (sales tax, income tax, telecommunications tax, etc.).
- State disbursements of local government shared revenues are typically delayed by an average of one to three months. However, there is currently a four month delay in State income tax disbursements.
- While some revenues are received on a monthly basis, other revenues are received less uniformly over the year. Some examples of this are property taxes which are billed and then distributed by the County biannually as opposed to sales taxes which are collected by the State and distributed on a monthly basis.
- Operating expenses are reported at the time they are incurred during the year. The City may receive invoices after the close of the fiscal year. In these cases, the expenses are recorded in the year in which they were incurred.

- Operating expenses are incurred on a uniform basis for such items as payroll, utilities, fuel, etc, and on an as needed basis for supplies, equipment and specific outsourced services.

The fund balance for the General Fund through June 30, 2011 is approximately \$18.9M, compared to a fund balance of \$17.7M at this time last year. Through June 30, 2011 there is a \$5.2M surplus in the General Fund. This compares to a \$4.4M surplus in the General Fund at this time last year. A brief summary of issues impacting our revenues and expenditures in the General Fund and selected Enterprise funds is provided below:

General Fund Revenues:

General Fund revenues through June 30, 2011 were approximately \$30.2M or 40.9% of budget, or slightly above the 40% budget target. Some General Fund revenue highlights are provided below:

- The 1st installment property tax is calculated at 55% of the prior tax year 2010 General Fund levy totaling \$16,683,000. Through 6/30/11, approximately \$8.7M of the 1st installment was received or 52.2% of the levy.
- Real estate transfer tax through 6/30/11 totaled \$595,755 or approximately 39.7% of budget.
- State income tax revenue for 6/30/11 totaled \$2.1M or approximately 46.3% of budget. As mentioned previously, there is a four month delay in income tax disbursements from the State.
- Sales tax revenues through 6/30/11 were \$4.7M or 39.7% of budget.
- Licenses, particularly vehicle licenses are well below budget due to the seasonable nature of this revenue.
- Building and other permit revenues through 6/30/11 are about 11.4% below the 40% budget target, also due to seasonality.
- Other revenues are generally on track with budget targets for FY11.

General Fund Expenditures:

Through the June 30, 2011, General Fund expenditures were approximately \$24.9M or 33.8% of budget for FY 2011. It is important to note that for the General Fund, many expenditures/disbursements are not made evenly over the course of the year. For example:

- Seasonable employee wages in Parks, Recreation and Community Services are typically charged during the summer months.
- Police Department assigns additional patrol details during the summer months.
- Certain overtime wages in Public Works for such services as snow/ice removal are usually charged during the winter months.

Due to the uneven disbursements of many General Fund expenditures, it will be difficult to project FY 2011 expenditure totals until additional monthly financial data is available. Staff will continue to monitor expenditures throughout the year and will provide regular reports to the City Council and public.

Enterprise Funds:

Revenues for the Parking, Water, Sewer and Solid Waste Funds are all below the 40% budget target. Depending on the summer weather, the Water and Sewer Funds will continue to vary from budgeted revenues by the end of the second fiscal quarter.

Expenses for the Parking, Water, Sewer and Solid Waste Funds are also below the 40% budget target. Parking and Water funds are likely to come in below budgeted expenses due to the timing of capital projects. Sewer and Solid Waste Funds should come in close to budgeted levels.

Legislative History:

N/A

Attachments

June 30, 2011 Monthly Financial Report

City of Evanston
Fund Financial Performance Summary
As of June 30, 2011

Fund Name	Fund #	YTD	YTD	YTD	6/30/2011	6/30/2011
		6/30/2011	6/30/2011	6/30/2011	Unreserved Fund Bal	Cash Balance*
		Revenue	Expenses	Net		
General	100	\$ 30,229,437	\$ 24,992,991	\$ 5,236,446	\$ 18,933,072	10,788,858
HPRP	190	36,589	59,185	(22,596)	(22,596)	(22,596)
Neighborhood Stabilization	195	1,217,105	1,206,308	10,797	10,797	10,797
Motor Fuel	200	781,963	455,323	326,640	1,351,844	1,011,126
Emergency 911	205	310,187	318,428	(8,241)	1,252,593	1,274,760
SSA#4	210	199,877	194,000	5,877	315,037	(73,453)
CDBG	215	185,824	364,569	(178,745)	366,193	(262,291)
CDBG Loan	220	106,215	71,969	34,246	1,997,098	90,818
Economic Development	225	281,401	505,930	(224,529)	2,170,503	2,187,456
Neighborhood Improvement	235	-	-	-	89,915	89,915
Home	240	16,497	16,370	127	2,104,996	33,841
Affordable Housing	250	1,733	19,601	(17,868)	2,098,101	567,146
Washington National TIF	300	2,604,560	1,613,534	991,026	7,270,960	7,729,893
SSA#5	305	232,337	-	232,337	218,803	253,767
SW II TIF (Howard Hartrey)	310	571,823	127,169	444,654	4,379,438	5,084,922
Southwest TIF	315	246,753	9,640	237,113	387,878	387,880
Debt Service	320	5,714,129	1,829,548	3,884,581	3,158,195	4,351,923
Howard Ridge TIF	330	208,645	50,241	158,404	719,975	720,629
West Evanston TIF	335	246,381	20,000	226,381	1,266,890	1,266,891
Capital Improvement	415	32,894	2,036,947	(2,004,053)	3,753,955	4,150,037
Special Assessment	420	43,351	129,461	(86,110)	3,642,734	3,673,842
Parking	505	3,461,285	2,026,207	1,435,078	18,134,031	14,036,449
Water	510	5,175,176	4,178,719	996,457	9,309,957	7,620,419
Sewer	515	4,391,104	5,557,790	(1,166,686)	(1,893,067)	630,644
Solid Waste	520	961,599	1,536,151	(574,552)	(574,552)	(169,008)
Fleet	600	1,548,814	1,431,537	117,277	1,152,374	1,054,914
Insurance	605	5,547,478	5,895,619	(348,141)	(5,022,225)	171,893
Total**		<u>\$ 64,353,157</u>	<u>\$ 54,647,237</u>	<u>\$ 9,705,920</u>	<u>\$ 76,572,899</u>	<u>\$ 66,661,472</u>

*This is net of any interfund receivables/payables

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

City of Evanston
 Report of Budget-to-Actual Revenues and Expenditures
 As of June 30, 2011
 (Target is 40% 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	\$ 8,716,561	52.8%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	11,852,968	4,705,802	39.7%													
State Income Tax	4,635,565	2,146,854	46.3%													
Utility Tax	6,982,341	2,696,119	38.6%													
Real Estate Transfer Tax	1,500,000	595,755	39.7%													
Liquor Tax	1,623,754	720,461	44.4%													
Other Taxes	4,433,860	1,444,885	32.6%													
Licenses, Permits, Fees	7,293,557	1,763,222	24.2%													
Charges for Services	6,048,402	3,049,590	50.4%	4,545,138	2,090,736	46.0%	10,504,299	4,290,074	40.8%	10,931,000	4,390,730	40.2%	2,949,489	961,599	32.6%	
Intergovernmental Revenues	802,239	221,387	27.6%	2,820,455	1,367,854	48.5%										
Interfund Transfers	6,790,549	2,607,248	38.4%													
Other Non-Tax Revenue	5,394,047	1,561,553	28.9%	2,936,000	2,695	0.1%	3,205,004	885,102	27.6%	4,092,918	374	0.0%				
Total Revenues	\$ 73,873,482	\$ 30,229,437	40.9%	\$ 10,301,593	\$ 3,461,285	33.6%	\$ 13,709,303	\$ 5,175,176	37.7%	\$ 15,023,918	\$ 4,391,104	29.2%	\$ 2,949,489	\$ 961,599	32.6%	
Expenditures																
Legislative	\$ 523,131	\$ 198,336	37.9%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,750,952	468,634	26.8%													
Law Department	828,120	284,439	34.3%													
Administrative Services Department	8,206,488	2,333,826	28.4%													
Community and Econ. Development	2,824,205	929,836	32.9%													
Police Department	20,263,642	7,620,871	37.6%													
Fire & Life Safety Services	11,192,783	4,143,843	37.0%													
Health Department	2,135,313	695,706	32.6%													
Public Works- Operating	6,862,268	2,318,285	33.8%	10,158,426	2,026,207	19.9%	10,102,142	3,309,114	32.8%	16,368,740	5,410,540	33.1%	3,967,285	1,536,151	38.7%	
Public Works- Capital Outlay				2,936,000	-	0.0%	7,785,500	869,605	11.2%	687,475	147,250	21.4%				
Public Library	3,708,359	1,257,702	33.9%													
Parks, Recreation & Comm. Services	15,578,221	4,741,514	30.4%													
Total Expenditures	\$ 73,873,482	\$ 24,992,991	33.8%	\$ 13,094,426	\$ 2,026,207	15.5%	\$ 17,887,642	\$ 4,178,719	23.4%	\$ 17,056,215	\$ 5,557,790	32.6%	\$ 3,967,285	\$ 1,536,151	38.7%	

**City of Evanston
General Fund
As of June 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	\$ 8,716,561
Tax - State Use	1,095,000	1,002,193	677,877	339,156
Tax - Sales Tax (ROT)	8,914,000	8,766,678	7,300,000	2,881,227
Tax - Sales Tax Home Rule	5,520,000	5,698,767	4,552,968	1,824,575
Tax - Auto Rental	35,000	36,445	29,155	11,816
Tax - Athletic Contest	650,200	646,337	550,000	-
Tax - State Income	5,717,000	5,806,131	4,635,565	2,146,854
Tax - Fire Insurance	-	-	90,000	-
Tax - Electric Utility	2,802,000	2,763,679	2,196,333	852,693
Tax - Natural Gas Distribution	1,583,000	1,098,213	1,385,130	518,731
Tax - Natural Gas Use	869,000	719,763	709,044	271,532
Tax - Cigarette	485,000	418,495	295,284	107,362
Tax - Local Gasoline	450,000	558,024	550,378	176,495
Tax - Liquor	2,050,000	2,108,946	1,623,754	720,461
Tax - Parking	1,785,000	2,330,876	1,800,000	711,680
Tax - Personal Property Replacement	676,500	599,906	441,166	98,376
Tax - Real Estate Transfer	1,600,000	1,790,188	1,500,000	595,755
Tax - Telecommunications	3,230,000	3,182,878	2,691,834	1,053,163
License Fees - Vehicles	2,700,000	2,598,829	1,799,820	170,120
License Fees - Other	1,163,600	959,830	814,720	275,629
Other Fees	1,214,500	1,208,836	1,092,617	289,689
Permit Fees - Building	2,200,000	2,702,810	2,500,000	490,946
Permit Fees - Other	1,041,800	1,347,488	1,086,400	536,838
Fines and Forfeiture Revenue	4,403,500	4,136,255	3,806,864	1,300,856
Charges for Services Revenue	10,516,700	9,985,600	6,048,402	3,049,590
Other Revenue	1,400,800	3,042,158	1,575,183	259,353
Intergovernmental Revenue	785,500	793,762	802,239	221,387
Interfund Transfers In (Other Funds)	7,336,200	7,608,746	6,790,549	2,607,248
Interest Income	100,000	11,454	12,000	1,344
Total Revenue	<u>86,873,900</u>	<u>87,019,401</u>	<u>73,873,482</u>	<u>30,229,437</u>
Legislative	603,194	586,327	523,131	198,336
City Administration	1,952,348	1,874,507	1,750,952	\$ 468,634
Law Department	1,026,853	957,834	828,120	284,439
Administrative Services Department	8,770,765	9,298,274	8,206,488	2,333,826
Community and Economic Development	3,885,366	3,894,206	2,824,205	929,836
Police Department	21,776,503	22,382,185	20,263,642	7,620,871
Fire & Life Safety Services Department	12,329,910	12,781,168	11,192,783	4,143,843
Health Department	2,307,906	2,060,722	2,135,313	695,706
Public Works Department	12,899,123	12,378,337	6,862,268	2,318,285
Library	4,217,872	4,195,852	3,708,359	1,257,702
Parks, Recreation & Community Services	16,808,920	16,089,144	15,578,221	4,741,514
Total Expenditures	<u>86,578,760</u>	<u>86,498,556</u>	<u>73,873,482</u>	<u>24,992,991</u>
Net Surplus (Deficit)	<u>\$ 295,140</u>	<u>\$ 520,845</u>	<u>\$ -</u>	<u>\$ 5,236,446</u>
Beginning Unreserved/Undesignated Fund Balance		13,175,781		13,696,626
Ending Unreserved Fund Balance		<u>\$ 13,696,626</u>		<u>\$ 18,933,072</u>

City of Evanston
Homelessness Prevention & Rapid Re-Housing Program
As of June 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	\$ 36,589
Total Revenue	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>36,589</u>
HPRP Administration	-	-	27,000	10,800
Program Activities	-	-	261,460	48,385
Total Expenditures	<u>-</u>	<u>-</u>	<u>288,460</u>	<u>59,185</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (22,596)</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ (22,596)</u>

City of Evanston
Neighborhood Stabilization Fund
As of June 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	\$ 1,217,105
Program Income	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>
Total Revenue	<u>4,000,000</u>	<u>3,900,841</u>	<u>8,387,345</u>	<u>1,217,105</u>
Development Activities	4,000,000	3,900,841	7,985,000	1,111,424
Administration	-	-	124,345	40,052
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>278,000</u>	<u>54,832</u>
Total Expenditures	<u>4,000,000</u>	<u>3,900,841</u>	<u>8,387,345</u>	<u>1,206,308</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,797</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ 10,797</u>

City of Evanston
Motor Fuel Fund
As of June 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	\$ 781,717
Investment Earnings	30,000	1,614	2,000	246
Miscellaneous Income	-	2,108	-	-
Total Revenue	<u>1,930,000</u>	<u>2,226,847</u>	<u>1,902,000</u>	<u>781,963</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	176,327
Transfer to General Fund - Staff Engineering	122,500	650,004	110,606	44,242
Transfer to General Fund - Street Maintenance	650,000	122,496	586,886	234,754
Total Expenditures	<u>2,602,500</u>	<u>1,996,079</u>	<u>1,897,492</u>	<u>455,323</u>
Net Surplus (Deficit)	<u>\$ (672,500)</u>	<u>\$ 230,768</u>	<u>\$ 4,508</u>	<u>\$ 326,640</u>
Beginning Unreserved Fund Balance		794,436		1,025,204
Ending Unreserved Fund Balance		<u>\$ 1,025,204</u>		<u>\$ 1,351,844</u>

City of Evanston
E911 Fund
As of June 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	\$ 179,115
Wireless Surcharge Revenue	380,000	254,486	340,000	130,954
Interest Income	6,000	974	750	118
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>310,187</u>
Operating Expense	848,949	759,737	778,737	215,911
Interfund Transfers Out	143,455	143,472	125,868	50,347
Capital Replacement	<u>1,619,700</u>	<u>913,530</u>	<u>140,000</u>	<u>52,170</u>
Total Expenditures	<u>2,612,104</u>	<u>1,816,739</u>	<u>1,044,605</u>	<u>318,428</u>
Net Surplus (Deficit)	<u>\$ (1,556,104)</u>	<u>\$ (942,965)</u>	<u>\$ (178,855)</u>	<u>\$ (8,241)</u>
Beginning Unreserved Fund Balance		2,203,799		1,260,834
Ending Unreserved Fund Balance		<u>\$ 1,260,834</u>		<u>\$ 1,252,593</u>

City of Evanston
Special Service Area #4 Fund
As of June 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	\$ 199,862
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>199,877</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>\$ 5,877</u>
Beginning Unreserved Fund Balance		310,362		309,160
Ending Unreserved Fund Balance		<u>\$ 309,160</u>		<u>\$ 315,037</u>

City of Evanston
CDBG Fund
As of June 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	\$ 173,016
Funds Reallocated from Prior Years	67,531		25,000	
Program Income	27,079	37,787	20,000	12,808
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>185,824</u>
CDBG Administration/Planning	344,870	215,684	308,367	67,264
Development Activities	843,063	849,510	1,016,894	7,813
Transfers to General Fund	<u>856,000</u>	<u>881,360</u>	<u>772,000</u>	<u>289,492</u>
Total Expenditures	<u>2,043,933</u>	<u>1,946,554</u>	<u>2,097,261</u>	<u>364,569</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>\$ (178,745)</u>
Beginning Unreserved Fund Balance		422,799		544,938
Ending Unreserved Fund Balance		<u>\$ 544,938</u>		<u>\$ 366,193</u>

City of Evanston
CDBG Loan Fund
As of June 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	106,129
Interest Income	<u>-</u>	<u>403</u>	<u>-</u>	<u>86</u>
Total Revenues	<u>3,000</u>	<u>154,384</u>	<u>9,000</u>	<u>106,215</u>
Program Expenses	20,000	166,014	20,000	71,969
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>71,969</u>
Net Surplus (Deficit)	<u>\$ (72,000)</u>	<u>\$ (11,630)</u>	<u>\$ (11,000)</u>	<u>\$ 34,246</u>
Beginning Unreserved Fund Balance		1,974,482		1,962,852
Ending Unreserved Fund Balance		<u>\$ 1,962,852</u>		<u>\$ 1,997,098</u>

City of Evanston
Economic Development Fund
As of June 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	\$ 211,699
Amusement Tax	300,000	260,621	300,000	69,631
Investment Income	<u>8,000</u>	<u>591</u>	<u>8,000</u>	<u>71</u>
Total Revenues	<u>1,808,000</u>	<u>1,516,907</u>	<u>1,658,000</u>	<u>281,401</u>
Economic Development Activities	1,351,627	722,029	1,640,247	355,028
Tax Rebate Agreement	-	-	-	-
Transfers to General Fund	<u>407,455</u>	<u>407,460</u>	<u>377,256</u>	<u>150,902</u>
Total Expenditures	<u>1,759,082</u>	<u>1,129,489</u>	<u>2,017,503</u>	<u>505,930</u>
Net Surplus (Deficit)	<u>\$ 48,918</u>	<u>\$ 387,418</u>	<u>\$ (359,503)</u>	<u>\$ (224,529)</u>
Beginning Unreserved Fund Balance		2,007,615		2,395,032
Ending Unreserved Fund Balance		<u>\$ 2,395,032</u>		<u>\$ 2,170,503</u>

City of Evanston
 Neighborhood Improvement Fund
 As of June 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 June 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	\$ 16,497
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>16,497</u>
Home Administration/Planning	76,500	213,342	56,000	5,257
CHDO Operating	25,500	-	28,000	
Development Activities	465,700	444,357	429,600	1,913
Transfers to General Fund	<u>34,300</u>	<u>33,003</u>	<u>56,400</u>	<u>9,200</u>
Total Expenditures	<u>576,500</u>	<u>690,702</u>	<u>570,000</u>	<u>16,370</u>
Net Surplus (Deficit)	<u>\$ 7,509</u>	<u>\$ 56,005</u>	<u>\$ -</u>	<u>\$ 127</u>
Beginning Unreserved Fund Balance		2,048,864		2,104,869
Ending Unreserved Fund Balance		<u>\$ 2,104,869</u>		<u>\$ 2,104,996</u>

City of Evanston
Affordable Housing Fund
As of June 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	\$ 66
Demolition Taxes	10,000	20,000	8,330	
Developer Contributions	150,000	31,550	-	
Rehab Repayments	-		20,000	1,667
Miscellaneous	-	<u>25,162</u>	-	-
Total Revenues	<u>181,000</u>	<u>77,260</u>	<u>29,330</u>	<u>1,733</u>
Housing - Land	50,000	-	41,650	-
Housing - Buildings	-	-	-	-
Down Payment Assistance	200,000	162,065	166,600	11,604
Transfers to General Fund	24,000	24,000	19,992	7,997
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>19,601</u>
Net Surplus (Deficit)	<u>\$ (141,000)</u>	<u>\$ (110,125)</u>	<u>\$ (238,896)</u>	<u>\$ (17,868)</u>
Beginning Unreserved Fund Balance		2,226,094		2,115,969
Ending Unreserved Fund Balance		<u>\$ 2,115,969</u>		<u>\$ 2,098,101</u>

City of Evanston
Washington National TIF Fund
As of June 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	\$ 2,602,319
Interest Income	<u>25,000</u>	<u>27,588</u>	<u>25,000</u>	<u>2,241</u>
Total Revenue	<u>4,729,000</u>	<u>4,600,344</u>	<u>4,825,000</u>	<u>2,604,560</u>
Series 1997 Principal (refunded by 1999 & 2008D)	304,002	305,000	325,000	59,100
Series 1997 Interest (refunded by 1999 and 2008D)	111,762	134,366	128,200	-
Contributions to Other Agencies	-	-	-	-
Capital Improvements	153,500	-	300,000	56,496
Contractual Services	79,000	114,543	125,000	84
Transfer to Parking Fund (Sherman)	3,385,900	3,385,896	3,419,636	1,367,854
Transfer to General Fund	<u>325,000</u>	<u>324,996</u>	<u>325,000</u>	<u>130,000</u>
Total Expenditures	<u>4,359,164</u>	<u>4,264,801</u>	<u>4,622,836</u>	<u>1,613,534</u>
Net Surplus (Deficit)	<u>\$ 369,836</u>	<u>\$ 335,543</u>	<u>\$ 202,164</u>	<u>\$ 991,026</u>
Beginning Unreserved Fund Balance		5,944,391		6,279,934
Ending Unreserved Fund Balance		<u>\$ 6,279,934</u>		<u>\$ 7,270,960</u>

City of Evanston
Special Service Area #5
As of June 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	\$ 232,316
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>232,337</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>\$ 232,337</u>
Beginning Unreserved Fund Balance		22,885		(13,534)
Ending Unreserved Fund Balance		<u>\$ (13,534)</u>		<u>\$ 218,803</u>

City of Evanston
 SW II TIF (Howard Hartrey)
 As of June 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>326</u>
Total Revenue	<u>1,267,000</u>	<u>1,040,635</u>	<u>1,305,000</u>	<u>571,823</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	-
Operating Transfer to General Fund	<u>141,600</u>	<u>142,385</u>	<u>141,600</u>	<u>56,640</u>
Total Expenditures	<u>816,653</u>	<u>847,867</u>	<u>1,313,404</u>	<u>127,169</u>
Net Surplus (Deficit)	<u>\$ 450,347</u>	<u>\$ 192,768</u>	<u>\$ (8,404)</u>	<u>\$ 444,654</u>
Beginning Unreserved Fund Balance		3,742,016		3,934,784
Ending Unreserved Fund Balance		<u>\$ 3,934,784</u>		<u>\$ 4,379,438</u>

City of Evanston
Southwest TIF
As of June 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>9,640</u>
Total Expenditures	<u>864,100</u>	<u>864,619</u>	<u>24,100</u>	<u>9,640</u>
Net Surplus (Deficit)	<u>\$ (207,600)</u>	<u>\$ (426,873)</u>	<u>\$ 632,400</u>	<u>\$ 237,113</u>
Beginning Unreserved Fund Balance		577,638		150,765
Ending Unreserved Fund Balance		<u>\$ 150,765</u>		<u>\$ 387,878</u>

City of Evanston
Debt Service Fund
As of June 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	\$ 5,117,474
Net Property Tax- Prior Year	-	-	-	120,317
Capitalized Interest	68,188	-	-	-
Bond Proceeds/Premium/ Discounts	-	-	-	-
Transfer from Other Funds - IMRF	-	-	871,528	348,404
Interest Income	10,000	700	1,000	870
Transfer from Special Assessment Fund	317,659	317,664	317,660	127,064
Total Revenue	<u>10,772,283</u>	<u>9,559,913</u>	<u>11,996,762</u>	<u>5,714,129</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	-
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	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	-
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	-
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>1,829,548</u>
Net Surplus (Deficit)	<u>\$ (247,422)</u>	<u>\$ (1,081,260)</u>	<u>\$ 2,039,086</u>	<u>\$ 3,884,581</u>
Beginning Unreserved Fund Balance		354,874		(726,386)
Ending Unreserved Fund Balance		<u>\$ (726,386)</u>		<u>\$ 3,158,195</u>

City of Evanston
Howard Ridge TIF
As of June 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	\$ 192,054
Interest Income	500	239	400	48
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,543</u>
Total Revenue	<u>689,500</u>	<u>424,904</u>	<u>689,400</u>	<u>208,645</u>
General Management Support	-	495,898	-	2,081
Transfers to General Fund	<u>120,400</u>	<u>120,396</u>	<u>120,400</u>	<u>48,160</u>
Total Expenditures	<u>120,400</u>	<u>616,294</u>	<u>120,400</u>	<u>50,241</u>
Net Surplus (Deficit)	<u>\$ 569,100</u>	<u>\$ (191,390)</u>	<u>\$ 569,000</u>	<u>\$ 158,404</u>
Beginning Unreserved Fund Balance		752,961		561,571
Ending Unreserved Fund Balance		<u>\$ 561,571</u>		<u>\$ 719,975</u>

City of Evanston
West Evanston TIF
As of June 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	\$ 244,248
Interest Income	<u>500</u>	<u>1,060</u>	<u>1,000</u>	<u>2,133</u>
Total Revenue	<u>315,500</u>	<u>444,112</u>	<u>581,000</u>	<u>246,381</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>20,000</u>
Total Expenditures	<u>515,000</u>	<u>338,723</u>	<u>540,000</u>	<u>20,000</u>
Net Surplus (Deficit)	<u>\$ (199,500)</u>	<u>\$ 105,389</u>	<u>\$ 41,000</u>	<u>\$ 226,381</u>
Beginning Unreserved Fund Balance		935,120		1,040,509
Ending Unreserved Fund Balance		<u>\$ 1,040,509</u>		<u>\$ 1,266,890</u>

City of Evanston
Capital Improvement Fund
As of June 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	24,731
Private Contributions	450,000		575,000	-
Miscellaneous	-		-	-
Interest Income	<u>50,000</u>	<u>49,068</u>	-	<u>8,163</u>
Total Revenue	<u>13,881,628</u>	<u>8,405,079</u>	<u>10,422,500</u>	<u>32,894</u>
Administration			95,680	38,039
Capital Outlay (includes prior year rollovers)	16,331,628	7,430,724	4,982,820	1,878,056
Interfund Transfers Out	<u>300,000</u>	<u>658,121</u>	<u>300,000</u>	<u>120,852</u>
Total Expenditures	<u>16,631,628</u>	<u>8,088,845</u>	<u>5,378,500</u>	<u>2,036,947</u>
Net Surplus (Deficit)	<u>\$ (2,750,000)</u>	<u>\$ 316,234</u>	<u>\$ 5,044,000</u>	<u>\$ (2,004,053)</u>
Beginning Unreserved Fund Balance		5,441,774		5,758,008
Ending Unreserved Fund Balance		<u>\$ 5,758,008</u>		<u>\$ 3,753,955</u>

City of Evanston
Special Assessment Fund
As of June 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	\$ 39,691
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>6,005</u>	<u>25,000</u>	<u>3,660</u>
Total Revenue	<u>575,000</u>	<u>404,437</u>	<u>575,000</u>	<u>43,351</u>
Transfer to Debt Service Fund	317,659	317,664	317,659	127,064
Capital Improvements	480,000	190,932	1,575,000	2,397
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>129,461</u>
Net Surplus (Deficit)	<u>\$ (222,659)</u>	<u>\$ (104,985)</u>	<u>\$ (1,317,659)</u>	<u>\$ (86,110)</u>
Beginning Unreserved Fund Balance		3,833,829		3,728,844
Ending Unreserved Fund Balance		<u>\$ 3,728,844</u>		<u>\$ 3,642,734</u>

City of Evanston
Parking Fund
As of June 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	\$ 1,056,656
Church Street Garage	810,000	580,722	583,333	245,470
Maple Avenue Garage	1,367,000	1,158,851	1,138,711	324,090
Sherman Avenue Garage	1,598,000	1,376,630	1,331,134	464,520
Washington National TIF Interfund Transfers-In	3,385,900	3,385,896	2,820,455	1,367,854
Downtown II TIF Interfund Transfers-In	-	-	-	-
Downtown TIF Revenues	-	-	-	-
Interest Income	34,900	5,998	34,900	2,695
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>3,461,285</u>
7005 - Parking System Administration	661,407	597,418	743,677	184,668
7015 - Parking Lots and Meters	971,743	770,569	799,498	241,928
7025 - Church Street Self Park	800,100	614,253	674,084	137,531
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	836,872
7037 - Maple Avenue Garage	1,920,991	1,100,128	1,680,189	276,744
7038 - TIF Bond/Transfers	-	-	-	-
7050- Interfund Transfers Out	964,276	964,272	803,242	321,296
Capital Improvements	<u>-</u>	<u>-</u>	<u>2,936,000</u>	<u>-</u>
Total Expenditures	<u>11,357,117</u>	<u>8,725,602</u>	<u>13,094,426</u>	<u>2,026,207</u>
Net Surplus (Deficit)	<u>\$ 714,683</u>	<u>\$ 539,962</u>	<u>\$ (2,792,833)</u>	<u>\$ 1,435,078</u>
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	927,743	770,569	762,846	241,928
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>241,928</u>
7025- Church Garage Activities	584,100	614,253	494,156	137,531
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>137,531</u>
7036 Sherman Garage Activities	1,425,000	2,213,838	1,199,756	836,872
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>836,872</u>
7037 Maple Garage Activities	1,186,991	1,100,128	1,013,991	276,744
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>276,744</u>
Beginning Unreserved Fund Balance		16,158,991		16,698,953
Ending Unreserved Fund Balance		<u>\$ 16,698,953</u>		<u>\$ 18,134,031</u>

City of Evanston
Water Fund
As of June 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	\$ 1,792,315
Skokie	2,690,000	2,885,096	2,286,500	943,143
Northwest Commission	4,100,000	4,781,645	3,570,300	1,554,616
Investment Earnings	12,000	2,773	9,996	325
Debt Proceeds	3,500,000	-	2,500,000	642,359
Debt Proceeds (zero interest)	531,335	-	-	
Fees and Merchandise Sales	50,000	52,915	35,000	13,103
Fees and Outside Work	80,000	196,821	66,640	33,116
Grants	510,246	52,865	350,000	87,500
Phosphate Sales	60,000	46,140	49,980	20,744
Property Sales and Rentals	184,200	182,091	193,388	79,841
Misc Revenue	63,000	11,895	-	8,114
Total Revenue	<u>17,455,781</u>	<u>13,410,725</u>	<u>13,709,303</u>	<u>5,175,176</u>
General Support	788,521	646,697	681,872	199,177
Pumping	2,655,827	2,092,489	2,270,869	632,486
Filtration	2,492,978	2,188,522	2,138,628	689,731
Distribution	1,384,891	1,170,913	1,260,167	387,764
Meter Maintenance	356,611	301,108	320,115	101,101
Other Operating Expenses	239,800	104,867	219,791	47,592
Debt Service	657,560	-	82,542	
Capital Outlay	155,000	78,350	115,500	19,605
Capital Improvements	7,600,581	2,801,096	7,670,000	850,000
Interfund Transfers Out - General Fund	3,286,800	3,286,800	2,737,748	1,101,112
Interfund Transfers Out - Insurance Fund	468,492	468,492	390,410	150,151
Total Expense	<u>20,087,061</u>	<u>13,139,334</u>	<u>17,887,642</u>	<u>4,178,719</u>
Net Surplus (Deficit)	<u>\$ (2,631,280)</u>	<u>\$ 271,391</u>	<u>\$ (4,178,339)</u>	<u>\$ 996,457</u>
Beginning Unreserved Fund Balance		8,042,109		8,313,500
Ending Unreserved Fund Balance		<u>\$ 8,313,500</u>		<u>\$ 9,309,957</u>

City of Evanston
Sewer Fund
As of June 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	\$ 4,390,730
Debt Proceeds	-		4,000,000	-
Investment Earnings	4,000	1,619	3,332	374
Miscellaneous	-	30,764	89,586	-
Total Revenue	<u>14,288,000</u>	<u>13,422,490</u>	<u>15,023,918</u>	<u>4,391,104</u>
Sewer Operations	1,972,921	1,725,154	1,673,727	488,040
Other Operating Expenses	53,100	21,004	21,000	-
Interfund Transfers Out (Excludes Fleet)	536,203	536,220	446,657	178,663
Capital Outlay	30,000		12,000	-
Capital Improvement Account	700,000	231,513	687,475	147,250
Depreciation	-		-	
Debt Service	14,215,356	14,226,600	14,215,356	4,743,837
Total Expenses	<u>17,507,580</u>	<u>16,740,491</u>	<u>17,056,215</u>	<u>5,557,790</u>
Net Surplus (Deficit)	<u>\$ (3,219,580)</u>	<u>\$ (3,318,001)</u>	<u>\$ (2,032,297)</u>	<u>\$ (1,166,686)</u>
Beginning Unreserved Fund Balance		2,591,620		(726,381)
Ending Unreserved Fund Balance		<u>\$ (726,381)</u>		<u>\$ (1,893,067)</u>

City of Evanston
Solid Waste
As of June 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	156,670
SWANCC Recycling Incentive	-	-	124,950	4,426
Recycling Service Charge	-	-	1,826,269	698,565
Sanitation Service Charge Penalty	-	-	16,660	13,150
Special Pickup Fees	-	-	100,000	15,510
State Recycling Grant	-	-	45,000	-
Trash Cart Sales	-	-	15,000	23,889
Yard Waste Fees	-	-	680,000	49,389
Total Revenue	<u>-</u>	<u>-</u>	<u>2,949,489</u>	<u>961,599</u>
Refuse Collection & Disposal	-	-	1,975,110	1,038,366
Residential Recycling Collection	-	-	960,841	470,626
Yard Waste Collection	-	-	1,031,334	27,159
Total Expense	<u>-</u>	<u>-</u>	<u>3,967,285</u>	<u>1,536,151</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,017,796)</u>	<u>(574,552)</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u><u>\$ -</u></u>		<u><u>(574,552)</u></u>

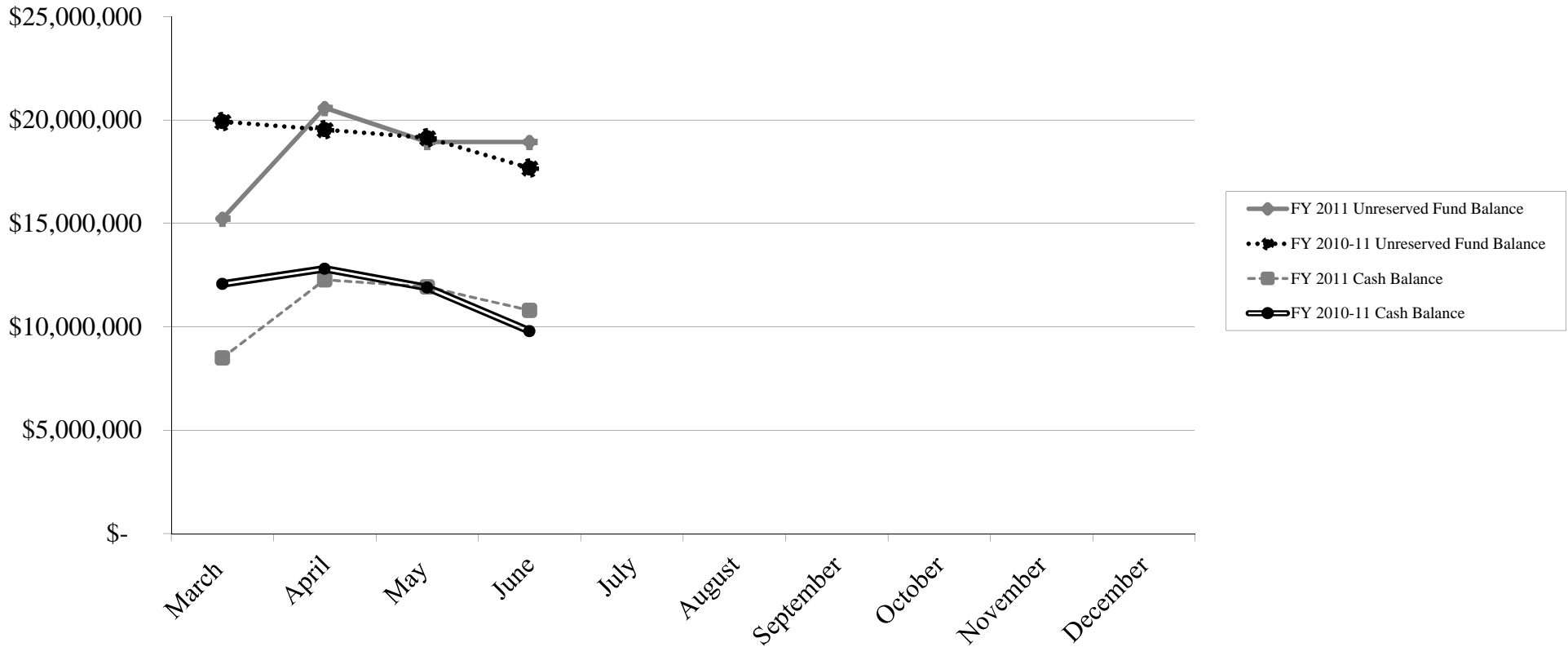
City of Evanston
Fleet Fund
As of June 30, 2011

	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	\$ 1,151,155
Parking Fund	29,700	29,700	24,740	9,896
Water Fund	195,100	195,100	162,518	65,007
Sewer Fund	305,500	305,500	254,482	101,793
Solid Waste Fund	-	-	396,000	158,400
Sale of Surplus Property	252,260	91,591	350,000	41,011
Damage to City Property	29,770	-	24,798	-
Miscellaneous Revenue	-	362,969	-	21,444
Interest Income	5,000	897	4,165	108
Total Revenues	<u>4,865,130</u>	<u>5,033,483</u>	<u>4,094,588</u>	<u>1,548,814</u>
General Support	287,135	255,555	236,857	76,848
Major Maintenance	2,914,725	2,828,035	2,934,771	952,624
Capital Outlay	<u>1,700,000</u>	<u>1,833,959</u>	<u>1,933,320</u>	<u>402,065</u>
Total Expenditures	<u>4,901,860</u>	<u>4,917,549</u>	<u>5,104,948</u>	<u>1,431,537</u>
Net Surplus (Deficit)	<u>\$ (36,730)</u>	<u>\$ 115,934</u>	<u>\$ (1,010,360)</u>	<u>\$ 117,277</u>
Beginning Unreserved Fund Balance		919,163		1,035,097
Ending Unreserved Fund Balance		<u>\$ 1,035,097</u>		<u>\$ 1,152,374</u>

City of Evanston
Insurance Fund
As of June 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	\$ 3,840,994
Charges for Services - Parking Fund	499,176	499,191	355,946	142,378
Charges for Services - Water Fund	966,092	966,056	913,521	371,100
Charges for Services - Sewer Fund	432,203	432,214	367,581	147,033
Charges for Services - E911 Fund	75,355	75,316	89,376	35,750
Charges for Services - CDBG Fund	40,555	40,603	33,677	13,471
Charges for Services - Economic Dev. Fund	44,055	44,064	51,116	20,446
Charges for Services - Fleet Fund	138,500	138,470	184,760	73,904
Charges for Services - NSP II Fund	-	-	5,463	2,185
Charges for Services - Solid Waste Fund	-	-	145,937	58,378
Retiree Health Insurance Contributions	2,036,000	1,656,915	1,695,988	527,736
Employee Health Insurance Contributions	1,304,450	1,375,277	1,200,000	273,311
Subrogation Proceeds	100,000	221,603	83,300	40,668
Investment Income	50,000	1,030	41,650	124
Total Revenues	<u>15,788,886</u>	<u>15,888,881</u>	<u>15,275,131</u>	<u>5,547,478</u>
General Administration	277,587	380,307	250,943	86,360
Liability Insurance Premiums	470,000	510,658	391,510	449,329
Liability Legal Fees	425,000	479,709	175,000	85,179
Liability Settlement Payments	400,000	253,788	300,000	128,819
Health Insurance Premiums	12,147,850	12,373,252	11,138,960	4,180,975
Health Insurance Opt Outs	78,000	71,420	64,974	23,830
Workers Comp Insurance Premiums	90,000	103,997	120,000	-
Workers Comp Legal Fees	170,000	93,435	71,000	24,097
Workers Comp Medical Payments	500,000	844,442	900,000	472,817
Workers Comp Settlement Payments	1,000,000	1,129,738	833,000	323,587
Workers Comp TPA Pymts (Non specific)	-	-	108,750	72,500
Workers Comp TTD Pymts (Non sworn)	300,000	194,016	249,900	48,126
Total Expenditures	<u>15,858,437</u>	<u>16,434,762</u>	<u>14,604,037</u>	<u>5,895,619</u>
Net Surplus (Deficit)	<u>\$ (69,551)</u>	<u>\$ (545,881)</u>	<u>\$ 671,094</u>	<u>\$ (348,141)</u>
Beginning Unreserved Fund Balance		(4,128,203)		(4,674,084)
Ending Unreserved Fund Balance		<u>\$ (4,674,084)</u>		<u>\$ (5,022,225)</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	\$ 18,933,072	\$ 18,933,072						
FY 2010-11 Unreserved Fund Balance	\$ 19,918,009	\$ 19,537,624	\$ 19,137,377	\$ 17,675,102						
FY 2011 Cash Balance	\$ 8,500,193	\$ 12,269,387	\$ 11,926,354	\$ 10,788,858						
FY 2010-11 Cash Balance	\$ 12,065,689	\$ 12,800,603	\$ 11,889,234	\$ 9,790,128						



Memorandum

To: Honorable Mayor and Members of the City Council

From: Martin Lyons, Assistant City Manager, Treasurer
Joellen C. Earl, Director of Administrative Services

Subject: Resolution 39-R-11 Approving the Amendment to the FY2011 Budget.

Date: July 26, 2011

Recommended Action:

Staff recommends approval of Resolution 39-R-11 – Amending the FY 2011 Annual Budget. The total 2011 Annual Budget is proposed to be amended by \$9,600,984 for a total of \$208,511,242. This resolution was originally presented at the July 18, 2011 City Council meeting.

Attachments:

July 18, 2011 Agenda Item SP4.2:
Resolution 39-R-11 – Budget Amendment



Memorandum

To: Honorable Mayor and Members of the City Council

From: Martin Lyons, Asst. City Manager/Treasurer
Joellen C. Earl, Director of Administrative Services

Subject: Resolution 39-R-11 Amending the FY2011 Budget

Date: July 18, 2011

Recommended Action:

Staff recommends approval of Resolution 39-R-11 – Authorization to amend the FY2011 Budget.

Funding Source:

The funding adjustments associated with the proposed FY 2011 Budget Amendment are summarized below:

- Increase the Emergency Telephone System (E911) Fund for the 911 Center renovation by \$89,353 funded through E911 revenue
- Increase the Southwest TIF Fund by \$700,000 for the Ward Manufacturing Development funded through TIF fund reserves
- Increase the Washington National TIF Fund by \$473,715 for the Sherman Garage project, funded through TIF fund reserves
- Increase the Parking Fund by \$306,598 for the Sherman Garage project, funded through Parking Fund reserves
- Increase the Capital Improvement Projects (CIP) Fund by \$8,031,318 for all projects approved in the previous fiscal year but not completed, funded through the following sources:

Funding Source	Amount	Reference Page*
CIP Fund - Reserves	\$ 3,075,845	Page 3 & 4
CIP Fund - Grants	4,196,473	Page 4
CIP Fund - Loans	149,000	Page 4
CIP Fund - IDNR Grants	35,000	Page 4
CIP Fund - Private Donations	575,000	Page 4
TOTAL	\$ 8,031,318	

* See Attachment: FY2011 CIP Sorted by Fund & Funding Source

Summary:

On 02-14-11, the City Council approved the amended FY11 Budget, which totaled \$198,910,258. The proposed resolution would increase the FY11 Budget as follows:

Fund	Amount
FY 2011 Budget (as approved on 2/14/11)	198,910,258
Increase to E911 Fund for Capital Projects	89,353
Increase to Southwest TIF Fund for Economic Development Activities	700,000
Increase to Washington National TIF Fund for Garage Repair Project	473,715
Increase to Capital Improvement Projects Fund for Capital Projects	8,031,318
Increase to Parking Fund for Garage Repair Project	306,598
Total Proposed Budget Amendment	9,600,984
FY 2011 Amended Budget (as proposed on 7/18/11)	208,511,242

No new revenues are proposed or needed to fund this amendment.

Legislative History:

On 02-14-11, the City Council amended the FY11 Budget as follows:

- \$5,078,500 for 2011 Capital Improvements projects
- \$250,000 in the Economic Development Fund
- \$17,918 in the Special Service Area #4 Fund

Attachments:

Resolution 39-R-11 – Budget Amendment

E911, Washington National TIF, Southwest TIF, CIP & Parking Fund Summaries

CIP Fund

39-R-11

A RESOLUTION

Authorizing the City of Evanston City Manager to Increase the Total Fiscal Year 2011 Appropriation \$9,600,984.00, to a New Total of \$208,511,242.00

WHEREAS, in order for the City of Evanston to complete capital projects funded by the Emergency Telephone System Fund, the Southwest TIF Fund, the Washington National TIF Fund, the Capital Improvement Program Fund and the Parking Fund, a total Fiscal Year 2011 Appropriation increase by nine million, six hundred thousand, nine hundred and eighty-four dollars (\$9,600,984.00) has been deemed a necessary increase in funds prior to the Fiscal Year 2011 year-end.

WHEREAS, a total appropriation amendment for nine million, six hundred thousand, nine hundred and eighty-four dollars (\$9,600,984.00) is required due to the following items:

a)	Emergency Telephone System Fund	\$ 89,353.00
b)	Southwest TIF Fund	700,000.00
c)	Washington National TIF Fund	473,715.00
d)	Capital Improvement Program Fund	8,031,318.00
e)	Parking Fund	306,598.00
	Total Appropriation Amendment Requested:	<u>\$ 9,600,984.00</u>

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EVANSTON, COOK COUNTY, ILLINOIS:

SECTION 1: That the foregoing recitals are hereby found as fact and made a part hereof.

SECTION 2: That the Council authorize the Fiscal Year 2011 appropriation be increased from one hundred ninety-eight million, nine hundred ten thousand, two hundred fifty-eight dollars (\$198,910,258.00) to two hundred eight million, five hundred eleven thousand, two hundred forty-two dollars (\$208,511,242.00), as summarized in the document attached hereto and incorporated herein as Exhibit A.

SECTION 3: That approval of this resolution shall authorize the City Manager to expend and/or encumber up to two hundred eight million, five hundred eleven thousand, two hundred forty-two dollars (\$208,511,242.00) for Fiscal Year 2011 for all Funds.

SECTION 4: That this Resolution shall be in full force and effect from and after the date of its passage and approval in the manner provided by law.

Elizabeth B. Tisdahl, Mayor

Attest:

Rodney Greene, City Clerk

Adopted: _____, 2011

EXHIBIT A

City of Evanston- Fiscal Year 2011 - Amended Budget Summary

City of Evanston
Budget Summary of All Funds
Fiscal Year 2011

Fund	Fund #	Amended Budget
General	100	\$ 73,873,482
Homelessness Prev./Rapid Re-Housing Program	190	288,460
Neighborhood Stabilization Program	195	8,387,345
Motor Fuel	200	1,897,492
Emergency Telephone	205	1,133,958
Special Service District # 4	210	378,000
CDBG	215	2,097,261
CD Loan	220	20,000
Economic Development	225	2,017,503
Neighborhood Improvement	235	50,000
Home	240	570,000
Affordable Housing Fund	250	268,226
Washington National TIF	300	5,096,551
Special Service District # 5	305	428,756
Southwest II TIF	310	1,313,404
Southwest TIF	315	724,100
Debt Service (G.O. Bonds)	320	9,957,676
Howard/Ridge TIF	330	120,400
West Evanston TIF	335	540,000
Capital Improvement	415	13,409,818
Special Assessment	420	1,892,659
Parking	505	13,401,024
Water	510-513	17,887,642
Sewer	515	17,056,215
Solid Waste	520	3,967,285
Fleet	600	5,104,948
Insurance	605	14,604,037
Fire Pension	700	5,158,000
Police Pension	705	6,867,000
Total All Funds		\$ 208,511,242

City of Evanston

Emergency Telephone System Fund Summary (Fund #205)

Total Full-Time Equivalent Positions		
Employee Status Description	Position Description	FY 2011 Position FTE
Full-Time Regular	Assistant Communications Coordinator	2.00
Full-Time Regular	Communications Coordinator	1.00
Full-Time Regular	Telecommunicator	2.00
5150 Total		5.00
Emergency Telephone System Fund Total		5.00

Financial Summary

	2009-2010 Actual	2010-2011 Adopted Budget	2010-2011 Estimated Actual	2011 Adopted Budget
Landline Surcharge Revenue	625,072	670,000	630,000	525,000
Wireless Surcharge Revenue	437,224	380,000	410,000	340,000
Interest	3,251	6,000	900	750
Miscellaneous Revenue	-	-	-	-
Total Revenue	1,065,547	1,056,000	1,040,900	865,750
Expenditures				
Operating Expense	743,358	848,949	823,251	778,737
Interfund Transfers Out	126,000	143,455	143,455	125,868
Capital Replacement	160,632	1,619,700	1,110,800	229,353
Total Expenditures	1,029,990	2,612,104	2,077,506	1,133,958
Net Surplus (Deficit)	35,557	(1,556,104)	(1,036,606)	(268,208)
Beginning Fund Balance	2,168,242		2,203,799	1,167,193
Ending Fund Balance	2,203,799		1,167,193	898,985

Description of Major Activities

In accordance with Illinois Public Act 85-978, in December of 1990 the City of Evanston enacted Ordinance 133-O-90, by referendum. The purpose of the Ordinance was to establish an Enhanced 9-1-1 system. Per the legislature an Emergency Telephone Systems Board (ETSB) was established. The stated function of the ETSB is to design and implement an Enhanced 9-1-1 system for the City of Evanston and monitor the system once in place.

This year will include: the coordination of narrowband migration of the existing 150-512 MHz public safety radio bands to 12.5 kHz-wide channels (or equivalent), from its current 25 kHz-wide channels in order to comply with the Federal Communications Commissions narrowbanding mandate deadline of Jan. 1, 2013.

City of Evanston

Washington National Special Tax Allocation Fund Summary (Fund #300)

Financial Summary

	2009-10 Actual	2010-2011 Adopted Budget	2010-2011 Estimated Actual	2011 Adopted Budget
Revenues:				
Net Property Tax Increment	5,091,594	4,704,000	4,900,000	4,800,000
Interest Income	34,515	25,000	15,000	25,000
Total Revenue	5,126,109	4,729,000	4,915,000	4,825,000
Expenditures:				
Series 1997 (refunded by 1999 & 2008D) Principal	301,000	304,002	304,002	325,000
Series 1997 (refunded by 1999 & 2008D) Interest	163,464	111,762	111,762	128,200
Contributions to Other Agencies	-	-	-	-
Capital Improvements	(23,926)	153,500	150,000	773,715
Contractual Services	43,491	79,000	79,000	125,000
Transfer to Parking Fund (for Sherman Garage debt)	3,125,294	3,385,900	3,385,900	3,419,636
Transfer to General Fund	151,872	325,000	325,000	325,000
Total Expenditures	3,761,195	4,359,164	4,355,664	5,096,551
Net Surplus (Deficit)	1,364,914	369,836	559,336	(271,551)
Beginning Fund Balance	4,579,477		5,944,391	6,503,727
Ending Fund Balance	5,944,391		6,503,727	6,232,176

Description of Major Activities

The City Council adopted the Washington National Tax Increment Financing District (TIF) on September 15, 1994. The TIF District consists of approximately 83,000 square feet of land (bounded by Church Street on the north, Davis Street on the south and Chicago Avenue on the east) located in the downtown business area of the city. The development project consists of an apartment tower containing approximately 261 units with an attached parking garage. The project also includes a retail food store and other retail units with total square feet of about 33,000 square feet.

This Fund is responsible for the receipt of all debt proceeds issued and allocated to the TIF as well as principal and interest payments on outstanding debt. The Washington National TIF typically transfers funds to the Parking Garage Fund to assist with debt payments related to the Sherman Avenue Garage.

The Washington National TIF Fund also subsidizes the Sherman Garage debt payments via interfund transfers made into the Parking Fund.

Beginning with FY10-11, this Fund will encompass all activity related to the Washington National TIF.

City of Evanston

Southwest TIF Tax Allocation Debt Service Fund (Fund #315)

Financial Summary

	2009-2010 Actual	2010-2011 Adopted Budget	2010-2011 Estimated Actual	2011 Adopted Budget
Revenue By Source				
Net Property Tax Increment	686,437	656,000	656,000	656,000
Interest Income	80	500	200	500
Total Revenue	\$ 686,517	\$ 656,500	\$ 656,200	\$ 656,500
Expenditures				
Contribution to Other Agencies	-	840,000	840,000	700,000
Operating Transfer to General Fund	24,120	24,100	24,122	24,100
Total Expenditures	\$ 24,120	\$ 864,100	\$ 864,122	\$ 724,100
Net Surplus (Deficit)	\$ 662,397	\$ (207,600)	\$ (207,922)	\$ (67,600)
Beginning Fund Balance	(84,759)		577,638	369,716
Ending Fund Balance	577,638		369,716	302,116

Description of Major Activities

The City Council adopted the Southwest Tax Increment Finance District (TIF) on June 25, 1990. The TIF District consists of approximately twelve acres of contiguous land located in the area generally known as the City's southwest industrial corridor and is roughly bounded by Main Street on the north, Pitner Avenue on the east, the North Shore channel and the Main Street Shopping Plaza on the west.

In order to provide initial funding to implement the plan, the City sold \$15,155,000 worth of Series 1990 General Obligation (GO) bonds on September 24, 1990, of which \$2,100,000 of the proceeds were used for the redevelopment project. Debt service on the TIF District share of the obligation is eventually expected to be met by property tax increment revenues derived from the project. This separate debt service fund is established in accordance with law and is called the Southwest Special Tax Allocation Fund in order to account for the payment of the debt service associated with municipal debt issued for the Southwest TIF District.

The final TIF reimbursement to Districts 65 & 202 of \$840,000 has been moved to this Fund's budget from the dissolved Downtown II TIF for 2010-11.

City of Evanston
Capital Improvement Fund (Fund #415)

Total Full-Time Equivalent Positions		
Employee Status Description	Position Description	FY 2011 Position FTE
Full-Time Regular	Civil Engineer II	1.00
5999 Total		1.00
Capital Improvement Fund Total		1.00

Financial Summary

	2009-2010 Actual	2010-2011 Adopted Budget	2010-2011 Estimated Actual	2011 Adopted Budget
Revenue By Source				
Bond Proceeds	-	7,852,243	6,500,000	5,078,500
Installment Loan Proceeds	-	400,000	-	-
Grants	-	5,129,385	1,786,565	4,231,473
Intergovernmental Revenue	260,635	-	-	-
Private Contributions	-	450,000	-	575,000
Miscellaneous	350,639	-	72,922	149,000
Interest Income	47,597	50,000	-	-
Total Revenue	658,871	13,881,628	8,359,487	10,033,973
Expenditures				
Administration	-	-	-	95,680
Capital Outlay	8,160,902	16,331,628	7,743,253	13,014,138
Interfund Transfers Out	246,678	300,000	300,000	300,000
Total Expenditures	8,407,580	16,631,628	8,043,253	13,409,818
Net Surplus (Deficit)	(7,748,709)	(2,750,000)	316,234	(3,375,845)
Beginning Fund Balance	13,190,483		5,441,774	5,758,008
Ending Fund Balance	5,441,774		5,758,008	2,382,163

Notes for Financial Summary

The Capital Improvements Fund accounts for all capital outlay expenditures not included in other funds as outlined in the Capital Improvements Plan.

Description of Major Activities

This Fund accounts for all capital outlay expenditures not included in another Fund as outlined in the detailed Capital Improvements Plan.

City of Evanston
Parking Fund Summary (Fund #505)

Total Full-Time Equivalent Positions		
Employee Status Description	Position Description	FY 2011 Position FTE
Parking System Management		
Full-Time Regular	Parking Manager	1.00
Full-Time Regular	Parking Facilities Supervisor	1.00
Full-Time Regular	Parking System Supervisor	1.00
Full-Time Regular	Customer Service Representatives	3.00
Full-Time Regular	Traffic Engineering Technician	0.50
7005 Total		6.50
Parking Lots & Meters		
Full-Time Regular	Parking Repair Worker	3.00
Full-Time Regular	Public Works Crew Leader	1.00
Full-Time Regular	Public Works Maint. Worker II	4.00
7015 Total		8.00
Maple Garage		
Full-Time Regular	Public Works Maint. Worker II	1.00
7037 Total		1.00
Parking Fund Total		15.50

Financial Summary

	2009-2010 Actual	2010-2011 Adopted Budget	2010-2011 Estimated Actual	2011 Adopted Budget
Operating Revenue				
Parking Lots & Meters Operations	2,750,568	2,832,000	2,726,000	2,349,060
Church Street Garage Operations	682,400	810,000	700,000	583,333
Maple Avenue Garage Operations	1,001,896	1,367,000	1,123,000	1,138,711
Sherman Avenue Garage Operations	1,245,712	1,598,000	1,512,000	1,331,134
Transfer In- Washington National TIF	2,600,052	3,385,900	3,385,900	2,820,455
Interfund Transfer- From Downtown II TIF	12,852,947	-		-
Downtown TIF Revenues	9,268,183			
Interest Income	26,203	34,900		34,900
Reserve for Future Repairs/Replacement	-	2,044,000	2,044,000	2,044,000
Total Revenue	30,427,961	12,071,800	11,490,900	10,301,593
Operating Expenses				
7005 - Parking System Administration	910,972	661,407	877,993	743,677
7015 - Parking Lots and Meters	904,412	971,743	950,433	799,498
7025 - Church Street Self Park	518,345	800,100	763,000	674,084
7030 - Church Street Debt Payments	1,140,686	159,700	170,166	133,030
7036 - Sherman Avenue Garage	2,728,918	5,878,900	5,744,772	5,324,706
7037 - Maple Avenue Garage	1,868,211	1,920,991	1,873,829	1,680,189
7038 - TIF Bond/Transfers	14,201,058	-	-	-
7050 - Interfund Transfers Out	777,492	964,276	964,276	803,242
Capital Improvements	-	-	-	3,242,598
Total Expenditures	23,050,094	11,357,117	11,344,469	13,401,024

City of Evanston
Parking Fund Summary (Fund #505)

Net Surplus (Deficit)	7,377,867	714,683	146,431	(3,099,431)
Beginning Fund Balance	13,714,370		16,158,991	16,305,422
Ending Fund Balance	21,092,237		16,305,422	13,205,991
Downtown TIF and TIF CIP beginning fund balance	(6,309,388)			
Unrestricted Portion of Fund Balance	14,782,849			
Restricted Portion of Fund Balance	1,376,142			

Notes for Financial Summary

The Sherman Avenue and Maple Avenue Garage Funds were consolidated with the Parking Fund in FY 2009-10.

Performance Report on FY 2010-2011 Major Program Objectives

This year's focus was on the continuing development of a preventive maintenance program for the three parking garages. A structural analysis of the three downtown parking garages was completed in February 2010. Maintenance schedules and financial plans are being developed to implement recommended repairs. There were no increases in meter rates in outlying or downtown business areas and of the monthly garage parking pass. The 2007 investigation of multi-space metering equipment has led to the installation of one device in Lot #60 and a second meter in Lot #14 in March 2009 and a third meter in Lot #10 to be installed in October 2010. A retrofit of the lighting system for the Church Street Self Park was approved and is to be installed in the fall of 2010 using fluorescent technology which will reduce energy costs.

Staff implemented a reduced monthly rate plan for the top floor of the Sherman Avenue Self Park at \$50 per month and has developed a premium monthly rate pass which will allow access to all three (3) downtown parking garages. The lighting in the Maple Avenue Self Park was retrofitted with fluorescent technology along with repairs within the structure and improvements of the façade at the end of 2009. Forty-one (41) IPS single-space on-street meters are recommended to be purchased in the fall of 2010. The technology accepts credit cards as well as coin.

2011 Department Initiatives

Continue to work with large and small development projects to provide parking and encourage use of the garages for employee parking while investigating the possibility of expanding the program to the upper level of the Maple Ave. garage.

Continue to develop strategies to provide adequate and reasonable parking for businesses and employees.

Evaluate a long-term funding mechanism for Parking structure replacement. The current accumulated depreciation in the fund per the 2009-10 Audit is \$13.7 million. This means that a substantial portion of the projected fund balance at the end of 2011 could be reserved for future capital replacement.

City of Evanston						
Capital Improvement Plan						
Sorted by Fund & Funding Source						
Fiscal Year 2011						
<u>Description</u>	<u>Project Head</u>	<u>Department</u>	<u>Funding Source</u>	<u>Carry Over</u>	<u>Fund Responsible</u>	<u>Approved FY11</u>
REVENUES (by Funding Source)						
MFT Fund Funding	N/A		N/A		N/A	1,200,000
E911 Fund Funding	N/A		N/A		N/A	229,353
CDBG Fund Funding	N/A		N/A		N/A	480,000
Economic Development Funding	N/A		N/A		N/A	80,000
TIF Funds Funding	N/A		N/A		N/A	1,963,715
CIP Fund - General Obligation (GO) Debt	N/A		N/A		N/A	5,078,500
CIP Fund - Grants	N/A		N/A		N/A	4,196,473
CIP Fund - Loan	N/A		N/A		N/A	149,000
CIP Fund - IDNR Grant Funding	N/A		N/A		N/A	35,000
CIP Fund - Private Donations	N/A		N/A		N/A	575,000
SA Fund Funding	N/A		N/A		N/A	1,575,000
Parking Fund Funding	N/A		N/A		N/A	3,242,598
Water Fund Funding	N/A		N/A		N/A	7,320,000
Water Fund - Grants	N/A		N/A		N/A	350,000
Sewer Fund Funding	N/A		N/A		N/A	687,475
Fleet Fund Funding	N/A		N/A		N/A	1,900,000
TOTAL REVENUE						29,062,114
EXPENDITURES						
Street Resurfacing - MFT	Robinson	Public Works	MFT Revenues		MFT	1,200,000
SUBTOTAL						1,200,000
AS400 Redundancy	Eddington	Police	E911 Revenue		E911	45,000
UPS (Uninterruptible Power Supply) Replacement	Eddington	Police	E911 Revenue		E911	35,000
Radio System Narrowbanding	Eddington	Police	E911 Revenue		E911	20,000
Computer / Radio Replacement	Eddington	Police	E911 Revenue		E911	40,000
911 Center Flooring (New Funding - FY11)	Gaynor	PRCS	E911 Revenue		E911	3,968
911 Center flooring (Carryover)	Gaynor	PRCS	E911 Revenue	Yes	E911	8,570
Phone room A/C unit replacement	Gaynor	PRCS	E911 Revenue	Yes	E911	1,882
Police 911 Center HVAC Replacement	Gaynor	PRCS	E911 Revenue	Yes	E911	74,933
SUBTOTAL						229,353

City of Evanston						
Capital Improvement Plan						
Sorted by Fund & Funding Source						
Fiscal Year 2011						
	Project		Funding	Carry	Fund	Approved
<u>Description</u>	<u>Head</u>	<u>Department</u>	<u>Source</u>	<u>Over</u>	<u>Responsible</u>	<u>FY11</u>
Brummel Richmond Park Renovations	Gaynor	PRCS	Grant CDBG	Yes	CDBG	50,000
Fleetwood-Jourdain Center Arts & Crafts Room Renovations	Gaynor	PRCS	Grant CDBG		CDBG	30,000
Twiggs Park Renovations	Gaynor	PRCS	Grant CDBG		CDBG	50,000
Block Curb & Sidewalk Replacement	Robinson	Public Works	Grant CDBG		CDBG	100,000
ADA Ramps	Robinson	Public Works	Grant CDBG		CDBG	50,000
CDBG Alley Paving	Robinson	Public Works	Grant CDBG		CDBG	150,000
SNAP Lighting	Robinson	Public Works	Grant CDBG		CDBG	50,000
SUBTOTAL						480,000
1817 Church Street Public Arts Center Study	Gaynor	PRCS	Econ. Develop.		ED	30,000
Grandmother Park	Gaynor	PRCS	Econ. Develop.		ED	50,000
SUBTOTAL						80,000
Sherman Avenue Public Art	Gaynor	PRCS	TIF Increment	Yes	Wash TIF	85,000
2011 Comprehensive Parking Garage Repair Project	Gaynor	PRCS	TIF Increment		Wash TIF	473,715
Neighborhood Traffic Calming and Pedestrian/Bicycle Accommodations	Robinson	Public Works	TIF Increment		Wash TIF	10,000
Downtown Brick Replacement Program	Robinson	Public Works	TIF Increment		Wash TIF	205,000
SUBTOTAL						773,715
TIF Assistance for Ward Manufacturing	Griffin	Community Dev.	TIF Increment		Southwest TIF	700,000
SUBTOTAL						700,000
West Evanston Planning	Griffin	Community Dev.	TIF Increment	Yes	West Evanston TIF	200,000
Demo costs	Griffin	Community Dev.	TIF Increment	Yes	West Evanston TIF	60,000
Misc capital project costs	Griffin	Community Dev.	TIF Increment	Yes	West Evanston TIF	230,000
SUBTOTAL						490,000
Contingency	Earl	Admin Serv	GO Debt		CIP	350,000
Accela Software Purchase	Slown	IT	GO Debt		CIP	245,000
Library Entrance Door Renovation	Johns	PRCS	GO Debt		CIP	10,000
Ecology Center HVAC Improvements	Gaynor	PRCS	GO Debt		CIP	15,000
Brummel Richmond Park Renovations	Gaynor	PRCS	GO Debt		CIP	20,000
Crown Center Improvements - Minor Projects	Gaynor	PRCS	GO Debt		CIP	20,000
Fire Station 1 Mechanical Upgrade	Gaynor	PRCS	GO Debt		CIP	20,000
Fire #2 Boiler/Chimney & Apparatus Floor Heating Replcmnt	Gaynor	PRCS	GO Debt		CIP	20,000

City of Evanston						
Capital Improvement Plan						
Sorted by Fund & Funding Source						
Fiscal Year 2011						
	Project		Funding	Carry	Fund	Approved
<u>Description</u>	<u>Head</u>	<u>Department</u>	<u>Source</u>	<u>Over</u>	<u>Responsible</u>	<u>FY11</u>
James Park Pavement Repairs	Gaynor	PRCS	GO Debt		CIP	20,000
Crown Center Electrical Panel Replacements	Gaynor	PRCS	GO Debt		CIP	30,000
Service Center Parking Deck Repairs	Gaynor	PRCS	GO Debt		CIP	50,000
James Park Irrigation System Improvements	Gaynor	PRCS	GO Debt		CIP	80,000
Service Center Fleet Service Make-Up Air Unit	Gaynor	PRCS	GO Debt		CIP	85,000
Service Center BAS Replacement	Gaynor	PRCS	GO Debt		CIP	100,000
Ecology Center Greenhouse	Gaynor	PRCS	GO Debt		CIP	125,000
Library Chiller Replacement	Gaynor	PRCS	GO Debt		CIP	275,000
Civic Center Renovation	Gaynor	PRCS	GO Debt		CIP	450,000
Service Center Renovations - Locker Room Renovation	Robinson	Public Works	GO Debt		CIP	37,500
Emerson/Green Bay Pedestrian Safety Improvement	Robinson	Public Works	GO Debt		CIP	100,000
City Works - Sign Inventory	Robinson	Public Works	GO Debt		CIP	100,000
Chicago Avenue Streetscape - Reimbursement to IDOT	Robinson	Public Works	GO Debt		CIP	250,000
Chicago Ave. Signals CMAQ Construction/CBBEL (CE & Const.)	Robinson	Public Works	GO Debt		CIP	260,000
Sheridan/Isabella (JTW/ Wilmette)	Robinson	Public Works	GO Debt		CIP	270,000
Sheridan Road Resurface-Burnham to Chicago (CE, Const.)-IDOT Reim	Robinson	Public Works	GO Debt		CIP	400,000
Traffic Signal Upgrades - Sheridan Road - (DE, CE & Const.)	Robinson	Public Works	GO Debt		CIP	476,000
CIP Street Resurfacing - Watermain Projects I	Robinson	Public Works	GO Debt		CIP	1,270,000
SUBTOTAL						5,078,500
Services to General Fund	Earl	Admin Serv	CIP Fund Reserves		CIP	300,000
Crown Center Improvements	Gaynor	PRCS	CIP Fund Reserves	Yes	CIP	19,467
311 Center - CIP Expenses	Gaynor	PRCS	CIP Fund Reserves	Yes	CIP	28,000
Crown Tennis Courts & Lighting	Gaynor	PRCS	CIP Fund Reserves	Yes	CIP	53,346
Animal Shelter Renovation	Gaynor	PRCS	CIP Fund Reserves	Yes	CIP	98,102
Brummel Richmond Park Renovations	Gaynor	PRCS	CIP Fund Reserves	Yes	CIP	278,259
Civic Center Roof	Gaynor	PRCS	CIP Fund Reserves	Yes	CIP	105,392
Crown Center Partnership Study	Gaynor	PRCS	CIP Fund Reserves	Yes	CIP	141,445
Lakefront Master Plan Implementation	Gaynor	PRCS	CIP Fund Reserves	Yes	CIP	700,000
Library Chiller Replacement	Gaynor	PRCS	CIP Fund Reserves	Yes	CIP	6,600
Police Firing Range	Gaynor	PRCS	CIP Fund Reserves	Yes	CIP	422,220
Twiggs Park Renovations	Gaynor	PRCS	CIP Fund Reserves	Yes	CIP	218,748
Bridge Rehab Program	Robinson	Public Works	CIP Fund Reserves	Yes	CIP	90,000
Downtown Brick Repair	Robinson	Public Works	CIP Fund Reserves	Yes	CIP	50,000
CTA Yellow Line Infill Station Study	Robinson	Public Works	CIP Fund Reserves	Yes	CIP	55,000
Chicago Ave Signals CMAQ Constrct/CBBEL (CE & Const)	Robinson	Public Works	CIP Fund Reserves	Yes	CIP	40,000
Traffic Signal Upgrades Sheridan Road	Robinson	Public Works	CIP Fund Reserves	Yes	CIP	210,000
Lake Street LAPP - IDOT Payment	Robinson	Public Works	CIP Fund Reserves	Yes	CIP	471,520
City Works Upgrade for PW Field Personnel	Robinson	Public Works	CIP Fund Reserves	Yes	CIP	37,746

City of Evanston						
Capital Improvement Plan						
Sorted by Fund & Funding Source						
Fiscal Year 2011						
	Project		Funding	Carry	Fund	Approved
<u>Description</u>	<u>Head</u>	<u>Department</u>	<u>Source</u>	<u>Over</u>	<u>Responsible</u>	<u>FY11</u>
West Evanston Planning	Griffin	Community Dev.	CIP Fund Reserves	Yes	CIP	50,000
SUBTOTAL						3,375,845
Lakefront Master Plan Implementation	Gaynor	PRCS	Grant	Yes	CIP	877,473
Traffic Signal Upgrades - Sheridan / Chicago	Gaynor	PRCS	Grant	Yes	CIP	674,000
CTA Yellow Line Infill Station Study	Robinson	Public Works	Grant	Yes	CIP	220,000
Bridge Rehab Program (IDOT Reimbursement)	Robinson	Public Works	Grant		CIP	200,000
Emergency Repair Program - Emerson & Isabella	Robinson	Public Works	Grant		CIP	1,025,000
Chicago Ave. Streetscape	Robinson	Public Works	Grant		CIP	800,000
Sheridan Road - Burnham Place to Chicago Avenue (IDOT Reimbursement)	Robinson	Public Works	Grant		CIP	400,000
SUBTOTAL						4,196,473
Infrastructure- servers network and systems	Slown	IT	Loan	Yes	CIP	149,000
SUBTOTAL						149,000
Grandmother Park	Gaynor	PRCS	IDNR Grant		CIP	35,000
SUBTOTAL						35,000
Animal Shelter Renovation	Gaynor	PRCS	Private Donation	Yes	CIP	450,000
Grandmother Park	Gaynor	PRCS	Private Donation		CIP	125,000
SUBTOTAL						575,000
Alley Paving City Share - CDBG Match	Robinson	Public Works	SA Reserves		Special Assessment	150,000
Alley Paving City Share	Robinson	Public Works	SA Reserves		Special Assessment	350,000
Alley Paving Private Share	Robinson	Public Works	SA Reserves		Special Assessment	250,000
Alley Maintenance	Robinson	Public Works	SA Reserves		Special Assessment	125,000
50/50 Sidewalk	Robinson	Public Works	SA Reserves		Special Assessment	200,000
Block Curb & Sidewalk Replacement	Robinson	Public Works	SA Reserves		Special Assessment	200,000
Streetlight Upgrade Program-luminaire Replacement	Robinson	Public Works	SA Reserves		Special Assessment	100,000
Streetlight Upgrade Program-Power Center Replacement	Robinson	Public Works	SA Reserves		Special Assessment	100,000
Striping, Lighting and Signal Maintenance	Robinson	Public Works	SA Reserves		Special Assessment	100,000
SUBTOTAL						1,575,000

City of Evanston						
Capital Improvement Plan						
Sorted by Fund & Funding Source						
Fiscal Year 2011						
	Project		Funding	Carry	Fund	Approved
<u>Description</u>	<u>Head</u>	<u>Department</u>	<u>Source</u>	<u>Over</u>	<u>Responsible</u>	<u>FY11</u>
2011 Comprehensive Parking Garage Repair Project	Gaynor	PRCS	Parking		Parking	2,406,598
Parking Lot 60 Membrane Installation	Gaynor	PRCS	Parking		Parking	96,000
Service Center Parking Deck Repairs	Gaynor	PRCS	Parking		Parking	50,000
Parking Lot 4 Improvements	Robinson	Public Works	Parking		Parking	540,000
Maple Garage Store Front Improvement	Robinson	Public Works	Parking		Parking	150,000
SUBTOTAL						3,242,598
Filter and Filter Roof Rehab	Stoneback	Utilities	Water	Yes	Water	2,900,000
Scada System Improvements	Stoneback	Utilities	Water	Yes	Water	950,000
Tuckpointing (Carryover)	Stoneback	Utilities	Water	Yes	Water	130,000
Security Improvements	Stoneback	Utilities	Water		Water	50,000
Tuckpointing	Stoneback	Utilities	Water		Water	200,000
Zebra Mussel System Repair	Stoneback	Utilities	Water		Water	150,000
Water Main Installation	Stoneback	Utilities	Water		Water	2,890,000
Asbestos Removal	Stoneback	Utilities	Water		Water	50,000
SUBTOTAL						7,320,000
Scada System Improvements	Stoneback	Utilities	Water Grant	Yes	Water	350,000
SUBTOTAL						350,000
Emergency Sewer Work	Stoneback	Utilities	Sewer		Sewer	62,475
Sewer Lining	Stoneback	Utilities	Sewer		Sewer	250,000
Sewer Repairs on Street Improvements	Stoneback	Utilities	Sewer		Sewer	375,000
SUBTOTAL						687,475
Fleet Capital Replacements	Jeschke	Public Works / Fleet	Fleet Revenues		Fleet	1,900,000
SUBTOTAL						1,900,000
TOTAL EXPENDITURES						32,437,959

City of Evanston						
Capital Improvement Plan						
Sorted by Fund & Funding Source						
Fiscal Year 2011						
<u>Description</u>	<u>Project Head</u>	<u>Department</u>	<u>Funding Source</u>	<u>Carry Over</u>	<u>Fund Responsible</u>	<u>Approved FY11</u>
FY2011 Capital Improvements Fund - Unaudited Beginning Fund Balance (as of 03/01/2011)						5,758,008
FY2011 Capital Improvements Fund - Total Revenue						10,033,973
FY2011 Capital Improvements Fund - Total Expenditures						13,409,818
FY2011 Capital Improvements Fund - Net Surplus (Deficit)						(3,375,845)
FY2011 Capital Improvements Fund - Projected Ending Fund Balance						2,382,163



Memorandum

To: Honorable Mayor and Members of the City Council

From: Marty Lyons, Assistant City Manager
Louis Gergits, Interim Finance Division Manager

Subject: Proposed Budget Calendar – FY 2012

Date: July 12, 2011

Recommended Action:

Staff recommends adoption of the proposed budget calendar for Fiscal Year 2012.

Funding Source:

N/A

Summary:

The proposed FY 2012 budget calendar is presented for City Council review and consideration. The proposed calendar outlines the schedule of major budget-related activities to be held throughout the remainder of the year. Planning activities associated with the FY 2012 budget commenced on March 22, 2011 and subsequent public meetings were held in May. In August, staff will provide a report to the City Council regarding the results of the City Services Evaluation. The City Council goal-setting session is proposed for mid-September, with Citizen Budget Input Sessions to be held later in the month. The proposed budget will then be submitted to the City Council in October with discussions regarding the proposed budget to occur in October and November. Final budget adoption is proposed for the second meeting in November as is the adoption of the City's property tax levy.

Legislative History:

N/A

Attachments:

FY 2012 Proposed Budget Calendar

**City of Evanston
City Council Budget Calendar
Fiscal Year 2012**

<u>DATE</u>	<u>ACTIVITY</u>
Monday, August 1, 2011	Presentation of FY 2012 Budget Calendar
Monday, August 8, 2011	Evaluation of City Services
Monday, September 12, 2011	City Council Goal Setting Session
Saturday, September 17, 2011	Citizen Budget Input Session
Thursday, September 22, 2011	Citizen Budget Input Session
Monday, September 26, 2011	Mid-Year Budget Review 2012 Preview for City Council and CIP Discussion
Friday, October 7, 2011	Proposed Budget to City Council
Saturday, October 15, 2011	Budget Discussion
Saturday, October 29, 2011	Budget Discussion
Monday, November 14, 2011	Public Hearing - Truth in Taxation Public Hearing - FY 2012 Proposed Budget Preliminary Tax Levy Estimate
Wednesday, November 16, 2011	Optional Special City Council Meeting - Budget Discussion
Monday, November 28, 2011	Budget Adoption & Tax Levy Adoption
Monday, December 12, 2011	Tax Levy Abatement

Rosh Hashanah is September 28th and 29th. Yom Kippur is October 7th and 8th.
Columbus Day is October 10th. Thanksgiving is November 24th.