



## INTERDEPARTMENTAL MEMORANDUM

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Date: June 26, 2009  
To: Martin Lyons, Assistant City Manager  
From: Steve Drazner, Assistant Finance Director  
Anita Patel, Management Analyst  
Subject: FY 2009-10 Budget to Actual 1<sup>st</sup> Quarter Performance Report

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Attached please find the financial statements as of May 31, 2009, for the governmental, special revenue, debt service, and proprietary funds. At this point in the fiscal year, most revenues and expenditures should be tracking to approximately 25% of the budget. Detailed below are highlights of the financial statements by fund for the general, enterprise, and the internal service funds.

### **GENERAL FUND**

Total revenues collected are at 26.3% of budget or \$23,625,187. Last year at this time, revenues collected for the same period were at 28% of budget or \$26,778,473. Total revenues collected minus property tax this year is at 23.4% of budget. Therefore, revenues appear to be tracking below budget for the quarter. Since many revenues are seasonal such as licenses and permits, the revenues may not track on a prorated trend from month to month. However, the most significant exceptions of revenues not tracking to budget are noted below:

- Real Estate Transfer Tax revenues are at 10% of budget. Since these revenues are collected based on the sale of real estate in Evanston, and there is a decline in the housing market related to the sluggish economy and difficulty securing loans, it is expected that revenues will come in below budget at year-end. At this time, a \$1,800,000 shortfall is projected. Staff provides a monthly report on this revenue source to the Council.
- Revenues from licenses are at 12% of budget. Last year at this time, revenues from licenses were at 9% of budget. However, this revenue source is not consistently received during the course of a year and first quarter collections may not be indicative of full year results. For example, revenue from vehicles sticker sales make up approximately 68% of the revenue from licenses and these sales occur in the Fall/Winter season.
- Permits are at 15% of budget. Last year revenues were at 47% of budget largely due to \$1 million generated in the first quarter by the Mather project. These revenues are not consistently received and could fluctuate from year to year. As a result and similar to license revenue, first quarter results are not always indicative of year-end results. However, as a result of the stagnant economy, building delays may occur and result in an estimated year-end shortfall in the range of \$600,000-\$800,000.

- Cigarette Tax revenues are at 20% of budget. Last year at this time, they were at 25.8% of budget. In the first quarter, sales are down by approximately 25% as compared to the previous year.
- Revenues from interest income are tracking significantly below budget in the first quarter of the fiscal year. Even with an 18% reduction in the budget as compared to last year, investment income is only at 2% of budget due to lower interest rates and less dollars to invest as compared to last year. Our rate of return on investments is averaging well below 1.0% due to the overall financial markets.

In addition to the revenues identified above, the City is expecting a shortfall in the amount of \$450,000 related to the delay in the sale of land on the 900 block of Chicago Ave to AMLI Development. This property is valued at approximately \$900,000, however, only half of that projected revenue was being used to balance the FY 09-10 general fund budget. There may be other land sales that could help off-set this budget gap in the current fiscal year.

Total expenditures are at 21.8% of budget or \$19,575,349 and appear to be tracking slightly under budget for the quarter. Last year at this time, total expenditures were at 24% of budget and expenditures came in slightly under budget by 1% at year-end. Noted below are expenditure budget to actual variance explanations by department.

- City Manager's Office, Legal, Finance, Community Development and Library are all tracking below budget year to date primarily due to vacant positions.
- Parks Forestry and Recreation, and Health and Human Services are tracking below budget, as summer seasonal expenses have not been accounted for at this point.
- The Police department is slightly below budget at 24.4% year to date, but with increased overtime projected based on the summer plan and based on last year's actual expenses, the department may still go over budget for the year. If this holds true, we will bring forth a budget amendment later in the year for City Council approval.
- The Fire Department is tracking slightly under budget at 24% for the period and is expected to come in at budget.
- Public Works is also below budget for the period; however, summer seasonal costs and winter snow costs will be captured in later periods.

The Finance Department will continue to monitor revenues and expenses on a monthly basis and will provide an update quarterly.

### **FUND DISPOSITION:**

Presently the General Fund is running well below budgeted revenue expectations and based on our expenditure estimations we will need to initiate a plan for matching such expenditures with reduced projected revenues. Administration has taken the following steps to keep expenditures to a minimum until a better gauge of revenue performance can be determined.

1. **Hiring Slow Down:** Each vacant position must be justified by the hiring department. All options including sharing resources and/or staff reorganization must be considered prior to filling a vacancy. Open positions must be approved for hiring by the City Manager.
2. **2% Budget Reduction:** All Department Heads have been asked to submit a plan to reduce their annual operating budgets by at least 2.0%.

3. **Budget Monitoring:** Monthly budget to actual financial reports are distributed to each department for review and finance shall also analyze budget to actual expenses on a monthly basis.

Additional actions will also need to be taken to reduce our approximate \$2.7 million budget gap. Further actions that may be considered include:

1. **Training & Travel:** All training and travel requests must be justified. Approval from the City Manager for out of State training may be required.
2. **Hiring Freeze:** This would involve all positions. The only exceptions would involve actual cost increases (overtime) that are greater than the cost of hiring a full time position if that position were not filled.
3. **Furlough days:** We have reviewed both voluntary and mandatory furloughs. Depending on the inclusion of public safety and public works operations, each furlough day has a substantial impact on operating costs. If all full-time staff were required to take a furlough day, the estimated savings would be between \$175,000 to \$200,000 per day.
4. **Reduced hours of operations:** This change normally applies to administration, community development, non-emergency public works activities, etc. Communities that have undertaken this expense reduction public measure have expanded hours for four days of the week, and close for either a Monday or a Friday. This change also has a sustainability benefit in that there is less commuting expense, lower building maintenance costs and other “green” related benefits.
5. **Program evaluations:** Programs that are reliant on general City revenue sources should be evaluated and prioritized. Earlier this year Public Works proposed an alternative service delivery model for refuse and recycling operations that could potentially save over \$400,000 annually.
6. **Alternative Revenue Sources:** For fiscal year 2009-10 new revenues will still be a difficult prospect in that one of the City’s goals is to keep tax burdens to a minimum in order to help our businesses and residents in this difficult economy. We should begin discussions regarding alternative revenue sources for the 2010-11 budget if economic indicators begin to show a recovery by 3/1/2010.
7. **Layoffs:** During the 2009-10 budget process the City committed to no layoffs assuming no wage increases. We have accepted contracts with the IAFF for a 2.5% increase, and for AFSCME for a 2.0%, with the condition of no layoffs in this unit. We have not initiated any raises for non-bargaining unit employees to date.
8. **Capital Freeze:** Last year, the City deferred the purchase of vehicles to fund higher than anticipated salt prices. This may need to be repeated this year. Presently, we have only purchased approximately 25% of our vehicles for this budget year. A freeze on vehicle purchases could save up to \$1.0 million. The City does have some situations in which vehicle replacement will be necessary due to equipment failure or prohibitively high maintenance costs on specific units.

Based on current projections the General Fund could end the year with a deficit of \$2.7 million even with expense reductions from all departments. This deficit would reduce our reserves in the Fund to approximately \$12.0 million or about 14% of annual expenses. Based on cash flow projections for the year, our reserves may actually fall below our minimum reserve of 8.3% in August/September. The table on the next page shows a summary of revenue by source and expense by department for the General Fund.

**City of Evanston  
General Fund  
Year-to-date as of May 31, 2009**

	2008-2009	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010	2009-2010
	Estimated	3/1-5/31/08	Budget	Prorated	3/1-5/31/09	Projected	Budget to Estimate
	Actual	Actual	Adopted	Budget	Actual	Estimates	Variance
				Adopted			
Property Tax	16,851,607	6,971,660	15,087,883	3,771,971	6,278,479	15,087,883	-
Sales Tax ROT	9,124,210	2,205,000	9,176,000	2,294,000	2,232,048	8,900,000	(276,000)
Sales Tax Home Rule	5,782,044	1,416,000	5,776,000	1,444,000	1,409,469	5,700,000	(76,000)
State Income Tax	6,988,745	2,304,975	7,050,000	1,762,500	2,021,704	6,000,000	(1,050,000)
Utility Taxes	8,554,005	2,191,606	9,158,000	2,289,500	2,106,173	9,020,400	(137,600)
Cigarette Tax	374,153	104,670	485,000	121,250	95,717	503,000	18,000
Liquor Tax	1,971,618	398,093	2,040,000	510,000	450,450	2,200,000	160,000
Parking Tax	1,905,988	426,470	1,800,000	450,000	438,914	1,800,000	-
Replacement Tax	788,614	578,409	719,000	179,750	141,190	715,331	(3,669)
Real Estate Transfer Tax	2,064,170	602,008	3,000,000	750,000	310,213	1,200,000	(1,800,000)
Other Taxes	2,338,144	359,937	2,243,000	560,750	403,730	2,277,000	34,000
Licenses	3,490,902	359,614	3,999,300	999,825	485,452	3,999,300	-
Permits	4,353,308	1,860,411	3,807,300	951,825	571,847	3,000,000	(807,300)
Fees	981,103	155,119	1,138,500	284,625	250,836	1,138,500	-
Fines and Forfeitures	4,271,180	1,023,899	4,256,500	1,064,125	997,621	4,100,000	(156,500)
Charges for Services	8,448,482	2,642,215	8,806,600	2,201,650	2,773,715	8,806,600	-
Intergovernmental Revenue	730,757	326,359	945,600	236,400	187,390	945,600	-
Other Revenue	481,606	150,238	973,217	243,304	249,105	879,000	(94,217)
Interest Income	240,988	122,529	450,000	112,500	7,111	150,000	(300,000)
Transfers In (Other Funds)	8,690,963	2,579,262	8,757,300	2,189,325	2,214,021	8,757,300	-
<b>Total revenue</b>	<b>88,432,586</b>	<b>26,778,473</b>	<b>89,669,200</b>	<b>22,417,300</b>	<b>23,625,187</b>	<b>85,179,914</b>	<b>(4,489,286)</b>
Legislative	593,730	123,715	628,000	157,000	131,507	615,440	(12,560)
City Administration	4,656,592	1,318,115	4,964,500	1,241,125	1,000,600	4,865,210	(99,290)
Legal	673,548	205,763	698,800	174,700	149,371	684,824	(13,976)
Human Resources	1,608,396	485,663	2,274,500	568,625	541,013	2,229,010	(45,490)
Finance Department	9,960,184	4,383,265	5,269,000	1,317,250	1,106,253	5,163,620	(105,380)
Community Development	3,300,609	812,898	3,461,800	865,450	714,022	3,392,564	(69,236)
Police Department	21,380,542	5,068,027	20,599,400	5,149,850	5,017,779	20,187,412	(411,988)
Fire Department	12,490,227	3,059,443	11,877,100	2,969,275	2,866,034	11,639,558	(237,542)
Health and Human Services	3,745,631	678,511	4,084,500	1,021,125	746,755	4,002,810	(81,690)
Public Works	14,141,984	2,965,375	14,265,300	3,566,325	3,153,308	13,979,994	(285,306)
Library	4,897,801	1,094,010	5,012,100	1,253,025	1,079,603	4,911,858	(100,242)
Parks/Forestry and Recreation*	15,710,150	2,531,516	16,534,200	4,133,550	3,069,103	16,203,516	(330,684)
<b>Total expenditures</b>	<b>93,159,394</b>	<b>22,726,300</b>	<b>89,669,200</b>	<b>22,417,300</b>	<b>19,575,349</b>	<b>87,875,816</b>	<b>(1,793,384)</b>
<b>Net Surplus (Deficit)</b>	<b>(4,726,808)</b>	<b>4,052,172</b>	<b>-</b>	<b>-</b>	<b>4,049,838</b>	<b>(2,695,902)</b>	<b>(2,695,902)</b>
Beginning Unreserved Fund Balanc	19,413,908					14,687,100	
Ending Unreserved Fund Balance	14,687,100					11,991,198	

Unaudited General Fund unrestricted and unreserved fund balance @ 2/28/09 = \$14.7M. Estimated annual FY10 revenues are projected to come in under budget by approximately \$4.4M. The largest contributors to this shortfall are expected to be the State distributed income tax, real estate transfer tax, building permit revenue, interest income and sales tax. City Management instructed all operating departments to submit plans to cut departmental expenses by 2% of those budgeted for entire year. Assuming each business unit/department adheres to such reductions and expenditures for the year come in under budget by approximately 2%, the City's General Fund is still estimated to have an annual FY10 deficit of \$2.7M which would reduce the General Fund's unreserved, undesignated fund balance to an estimated \$12.0M at 2/28/10.

## **Parking Fund**

Parking Fund revenues are at \$5,180,074 or 23.8% of budget with expenses at \$833,951 or approximately 3.8% for the period. Expenditures will appear low until debt service payments are made for G.O. Bond Series 2005, and 2008B in the amount of \$12,916,975 for the Sherman Garage. This transaction is expected to occur in November 2009. Consequently, operating revenues and expenditures appear to be on track for meeting year-end budget.

The Parking Fund Summary is on page 7 of this memo.

## **Water Fund**

Revenues are tracking below budget at 15.8% or \$2,934,919 for the period. However, once debt proceeds are received and after prorating by month, revenues will track to 23.7% for the period. Operating revenue from water operations are still below the levels historically projected and are consistent with information provided in the Malcolm Pirnie Report. Staff is still awaiting final communication regarding several water related grants and no interest/low interest construction loans.

Expenditures are tracking slightly below budget at 12.7% due to the timing of large capital purchases which are gearing up now as we enter the construction season but are lower at the beginning of the fiscal year. In addition, many of the expenses such as chemicals and electricity in the Water Fund are related to pumpage rates which increase during the warmer months. As a result, a higher percentage of the budget is expended at that time. Also debt service payments will be made later in the fiscal year.

The Water Fund Summary is on Page 8 of this memo.

## **Sewer Fund**

Even with an 8% reduction in budgeted revenues as compared to last year, revenues are tracking below budget at 22.4% or \$3,335,469 in the current fiscal year. As communicated to Council last fall, current revenues will not be sufficient to meet IEPA debt payments over the next few years. Expenses are tracking to budget at 25.1%. Funds budgeted for sewer improvements associated with street resurfacing projects will occur in future periods. Capital outlay expenditures began in the first quarter and will continue as the need arises in subsequent months. As a result, operating revenues and expenditures appear to be on track for meeting year-end budget.

The Sewer Fund Summary is on Page 9 of this memo.

## **Fleet Fund**

Fleet Service revenues are derived from monthly fund transfers out of the General, Water, Sewer, and Parking funds and as a result are tracking to budget at 25% with operating expenditures at 15.1% or \$893,849. Operating expenditures will track to budget once the budgeted capital purchases take place. If the City decides to delay capital purchases, less money may then be transferred from the other funds; however, maintenance costs will continue to escalate above the norm for a City our size.

If there are no changes to the plan for capital purchases, it is expected that operating revenues and expenses will be on track for meeting year-end budget.

The Fleet Fund Summary is on Page 10 of this memo.

### **Insurance Fund**

Insurance Fund revenues are similar to the Fleet Fund in that they are derived from monthly transfers and accordingly are tracking to budget at 25% for the period. However, due to lower interest rates, investment income is under budget. Total expenses are tracking above budget at \$1,253,155 or 46.1%. This is primarily due to an upfront payment for insurance premiums and higher than expected workers compensation claim disbursements. Based on current year-to-date information, it appears that expenditures related to workers' compensation settlements, medical payments, and legal fees may run significantly over budget. The Finance Department is working with Human Resources to monitor this account and will provide an update mid-year.

The Insurance Fund Summary is on Page 11 of this memo.

The remaining funds are provided on pages 12 through 26

City of Evanston							
Parking Fund							
Year-to-date as of May 31, 2009							
	2008-2009	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010	
	Estimated	3/1-5/31/08	Adopted	Prorated Budget	3/1-5/31/09	Actual Less	% of
	Actual	Actual	Budget	Adopted	Actual	Prorated Budget	Budget
Maple Avenue Garage	6,701,066	1,608,712	1,392,500	348,125	316,375	(31,750)	22.7%
Sherman Avenue Garage	8,861,085	2,257,076	16,322,050	4,080,513	3,966,114	(114,398)	24.3%
Church Street Garage	749,251	172,897	780,000	195,000	170,838	(24,162)	21.9%
Parking Lots & Meters	2,867,907	720,977	3,051,500	762,875	715,699	(47,176)	23.5%
Interest Income	270,475	92,698	255,000	63,750	11,047	(52,703)	4.3%
<b>Total Revenue</b>	<b>19,449,784</b>	<b>4,852,359</b>	<b>21,801,050</b>	<b>5,450,263</b>	<b>5,180,074</b>	<b>(270,188)</b>	<b>23.8%</b>
7005 - Parking System Administration	1,436,866	302,957	1,603,400	400,850	340,553	(60,297)	21.2%
7015 - Parking Lots and Meters	810,959	171,017	999,900	249,975	113,382	(136,593)	11.3%
7025 - Church Street Self Park	1,334,354	143,821	1,285,200	321,300	64,268	(257,032)	5.0%
7036 - Sherman Avenue Garage	8,171,071	4,948,878	16,319,500	4,079,875	179,970	(3,899,905)	1.1%
7037 - Maple Avenue Garage	5,793,270	388,285	1,552,200	388,050	135,778	(252,272)	8.7%
<b>Total Expenditures</b>	<b>17,546,520</b>	<b>5,954,958</b>	<b>21,760,200</b>	<b>5,440,050</b>	<b>833,951</b>	<b>(4,606,099)</b>	<b>3.8%</b>
<b>Net Surplus (Deficit)</b>	<b>1,903,264</b>	<b>(1,102,598)</b>	<b>40,850</b>	<b>10,213</b>	<b>4,346,123</b>	<b>4,335,910</b>	
<b>Further Operating Expense Breakdown:</b>							
7036 Sherman Garage Activities	1,454,114	317,669	1,583,500	395,875	169,470	(226,405)	
7036 Transfer to General Fund	42,000	10,500	42,000	10,500	10,500	-	
7036 Debt Service Payments	6,674,957	4,620,709	13,644,000	3,411,000	-	(3,411,000)	
7036 Reserve (Depreciation)	-	-	1,050,000	262,500	-	(262,500)	
<b>SUBTOTAL</b>	<b>8,171,071</b>	<b>4,948,878</b>	<b>16,319,500</b>	<b>4,079,875</b>	<b>179,970</b>	<b>(3,899,905)</b>	
7037 Maple Garage Activities	1,170,074	366,606	1,304,400	326,100	135,778	(190,322)	
7037 Tax Rebate Agreement	548,326	-	-	-	-	-	
7037 Debt Service Payments	4,074,870	21,679	-	-	-	-	
7037 Reserve (Depreciation)	-	-	247,800	61,950	-	(61,950)	
<b>SUBTOTAL</b>	<b>5,793,270</b>	<b>388,285</b>	<b>1,552,200</b>	<b>388,050</b>	<b>135,778</b>	<b>(252,272)</b>	
Beginning Unreserved Fund Balance	11,794,425				13,697,689		
Ending Unreserved Fund Balance	13,697,689				18,043,812		

City of Evanston							
Water Fund							
Year-to-date as of May 31, 2009							
	2008-2009	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010	
	Estimated	3/1-5/31/08	Adopted	Prorated Budget	3/1-5/31/09	Actual Less	% of
	Actual	Actual	Budget	Adopted	Actual	Prorated Budget	Budget
Evanston	5,430,019	1,315,500	5,675,000	1,418,750	1,270,877	(147,873)	22.4%
Skokie	2,676,164	638,075	2,803,000	700,750	623,641	(77,109)	22.2%
Northwest Commission	4,820,075	849,582	3,727,000	931,750	973,611	41,861	26.1%
Investment Earnings	170,206	109,035	100,000	25,000	11,776	(13,224)	11.8%
Property Sales and Rentals	64,651		169,700	42,425	-	(42,425)	0.0%
Phosphate Sales	35,509	7,305	33,500	8,375	10,875	2,500	32.5%
Fees and Merchandise Sales	60,126	14,863	70,000	17,500	9,716	(7,784)	13.9%
Fees and Outside Work	156,678	27,979	80,000	20,000	28,019	8,019	35.0%
Debt Proceeds	-		5,806,000	1,451,500	-	(1,451,500)	0.0%
Misc Revenue	166,779	5,299	63,000	15,750	6,403	(9,347)	10.2%
<b>Total Revenue</b>	<b>13,580,207</b>	<b>2,967,638</b>	<b>18,527,200</b>	<b>4,631,800</b>	<b>2,934,919</b>	<b>(1,696,881)</b>	<b>15.8%</b>
General Support	763,515	182,272	755,700	188,925	164,797	(24,128)	21.8%
Pumping	2,385,128	397,387	2,494,100	623,525	416,555	(206,970)	16.7%
Filtration	1,983,803	477,706	2,387,800	596,950	420,865	(176,085)	17.6%
Distribution	1,282,611	271,389	1,513,800	378,450	282,393	(96,057)	18.7%
Meter Maintenance	337,153	68,186	349,600	87,400	79,947	(7,453)	22.9%
Other Operating Expenses	856,381	188,167	1,036,600	259,150	191,254	(67,896)	18.5%
Debt Service	579,386	(18,785)	966,600	241,650	-	(241,650)	0.0%
Capital Outlay	3,988,694	159,362	6,245,000	1,561,250	99,255	(1,461,995)	1.6%
Depreciation	-		-	-	-	-	
Transfer out (in) Insurance	85,000	21,250	85,000	21,250	21,249	(1)	25.0%
Transfer out (in) General Fund	162,300	40,575	162,300	40,575	40,575	-	25.0%
Transfer out (in) General Fund - ROI	2,531,300	632,825	2,531,300	632,825	632,826	1	25.0%
<b>Total Expense</b>	<b>14,955,271</b>	<b>2,420,334</b>	<b>18,527,800</b>	<b>4,631,950</b>	<b>2,349,716</b>	<b>(2,282,234)</b>	<b>12.7%</b>
<b>Net Surplus (Deficit)</b>	<b>(1,375,064)</b>	<b>547,304</b>	<b>(600)</b>	<b>(150)</b>	<b>585,203</b>	<b>585,353</b>	
Beginning Unreserved Fund Balance	5,822,812				4,447,748		
Ending Unreserved Fund Balance	4,447,748				5,032,951		

<b>City of Evanston</b>							
<b>Sewer Fund</b>							
<b>Year-to-date as of May 31, 2009</b>							
	2008-2009	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010	
	Estimated	3/1-5/31/08	Adopted	Prorated Budget	3/1-5/31/09	Actual Less	% of
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>	<u>Budget</u>
Operations	13,957,567	3,455,166	14,238,968	3,559,742	3,332,253	(227,489)	23.4%
Capital Improvement Account	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Debt Proceeds	8,022,763	2,849,592	452,400	113,100	-	(113,100)	0.0%
Investment Earnings	121,612	34,968	150,000	37,500	3,215	(34,285)	2.1%
Miscellaneous	-	-	25,000	6,250	-	(6,250)	0.0%
Fund balance applied	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b><u>22,101,942</u></b>	<b><u>6,339,726</u></b>	<b><u>14,866,368</u></b>	<b><u>3,716,592</u></b>	<b><u>3,335,469</u></b>	<b><u>(381,123)</u></b>	<b><u>22.4%</u></b>
Sewer Operations	1,648,034	340,565	1,889,600	472,400	324,019	(148,381)	17.1%
Other Operating Expenses	330,947	72,500	315,600	78,900	72,498	(6,402)	23.0%
Capital Outlay	51,737	4,311	33,000	8,250	18,777	10,527	56.9%
Capital Improvement Account	5,996,514	376,454	1,575,200	393,800	60,902	(332,898)	3.9%
Depreciation	-	-	-	-	-	-	-
Debt Service	<u>12,462,055</u>	<u>2,114,302</u>	<u>14,054,700</u>	<u>3,513,675</u>	<u>4,000,689</u>	<u>487,014</u>	<u>28.5%</u>
<b>Total Expenses</b>	<b><u>20,489,287</u></b>	<b><u>2,908,132</u></b>	<b><u>17,868,100</u></b>	<b><u>4,467,025</u></b>	<b><u>4,476,886</u></b>	<b><u>9,861</u></b>	<b><u>25.1%</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>1,612,655</u></b>	<b><u>3,431,594</u></b>	<b><u>(3,001,732)</u></b>	<b><u>(750,433)</u></b>	<b><u>(1,141,417)</u></b>	<b><u>(390,984)</u></b>	
Beginning Unreserved Fund Balance	5,971,715				7,584,370		
Ending Unreserved Fund Balance	7,584,370				6,442,953		

<b>City of Evanston</b>							
<b>Fleet Fund</b>							
<b>Year-to-date as of May 31, 2009</b>							
	2008-2009	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010	
	Estimated	3/1-5/31/08	Adopted	Prorated Budget	3/1-5/31/09	Actual Less	% of
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>	<u>Budget</u>
General Fund	3,839,594	1,081,750	4,291,000	1,072,750	1,072,750	-	25.0%
Parking Fund	99,206	27,950	111,800	27,950	27,950	-	25.0%
Water Fund	331,200	82,800	331,200	82,800	82,800	-	25.0%
Sewer Fund	258,600	64,650	258,600	64,650	64,650	-	25.0%
Sale of Surplus Property	167,616		150,000	37,500	90,920	53,420	60.6%
Damage to City Property	245		35,000	8,750	3,143	(5,607)	9.0%
Miscellaneous Revenue	591	225	-	-	-	-	-
Interest Income	14,140	5,537	25,000	6,250	507	(5,743)	2.0%
<b>Total Revenues</b>	<b>4,711,192</b>	<b>1,262,912</b>	<b>5,202,600</b>	<b>1,300,650</b>	<b>1,342,720</b>	<b>42,070</b>	<b>25.8%</b>
General Support	331,159	84,684	382,900	95,725	76,259	(19,466)	19.9%
Major Maintenance	3,367,181	646,598	3,536,100	884,025	572,805	(311,220)	16.2%
Vehicle Body Maintenance	384		-	-	-	-	-
Capital Outlay	1,838,473	148,154	2,000,000	500,000	244,785	(255,215)	12.2%
Depreciation	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,537,197</b>	<b>879,436</b>	<b>5,919,000</b>	<b>1,479,750</b>	<b>893,849</b>	<b>(585,901)</b>	<b>15.1%</b>
<b>Net Surplus (Deficit)</b>	<b>(826,005)</b>	<b>383,476</b>	<b>(716,400)</b>	<b>(179,100)</b>	<b>448,871</b>	<b>627,971</b>	
Beginning Unreserved Fund Balance	1,494,249				668,244		
Ending Unreserved Fund Balance	668,244				1,117,115		

<b>City of Evanston</b>							
<b>Insurance Fund</b>							
<b>Year-to-date as of May 31, 2009</b>							
	2008-2009	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010	
	Estimated	3/1-5/31/08	Adopted	Prorated	3/1-5/31/09	Actual Less	% of
	Actual	Actual	Budget	Adopted	Actual	Prorated Budget	Budget
Charges for Services - General Fund	1,800,000	450,000	1,825,000	456,250	456,249	(1)	25.0%
Miscellaneous	8,625		-	-	-	-	
Investment Income	73,995	27,560	250,000	62,500	3,151	(59,349)	1.3%
Transfer In -Water	-		85,000	21,250	21,249	(1)	25.0%
<b>Total Revenues</b>	<b><u>1,882,620</u></b>	<b><u>477,560</u></b>	<b><u>2,160,000</u></b>	<b><u>540,000</u></b>	<b><u>480,649</u></b>	<b><u>(59,351)</u></b>	<b><u>22.3%</u></b>
Liability Claims/Payouts	1,181,988	150,293	920,000	230,000	64,471	(165,529)	7.0%
Workman's Compensation							
Claims/Payouts	971,186	521,964	700,000	175,000	555,129	380,129	79.3%
Administration	1,585,385	91,721	378,800	94,700	80,437	(14,263)	21.2%
Insurance Premiums	600,556	598,320	718,700	179,675	553,118	373,443	77.0%
<b>Total Expenditures</b>	<b><u>4,339,115</u></b>	<b><u>1,362,298</u></b>	<b><u>2,717,500</u></b>	<b><u>679,375</u></b>	<b><u>1,253,155</u></b>	<b><u>573,780</u></b>	<b><u>46.1%</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>(2,456,495)</u></b>	<b><u>(884,738)</u></b>	<b><u>(557,500)</u></b>	<b><u>(139,375)</u></b>	<b><u>(772,506)</u></b>	<b><u>(633,131)</u></b>	
Beginning Unreserved Fund Balance	(420,700)				(2,877,195)		
Ending Unreserved Fund Balance	(2,877,195)				(3,649,701)		

<b>City of Evanston</b>					
<b>Motor Fuel Fund</b>					
<b>Year-to-date as of May 31, 2009</b>					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Estimated	Adopted	Prorated Budget	3/1-5/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
State Allotment	1,956,273	2,100,000	525,000	509,883	(15,117)
Investment Earnings	20,064	55,000	13,750	800	(12,950)
Miscellaneous Income	-	-	-	-	-
<b>Total Revenue</b>	<b><u>1,976,337</u></b>	<b><u>2,155,000</u></b>	<b><u>538,750</u></b>	<b><u>510,684</u></b>	<b><u>(28,066)</u></b>
2008 Asbury Avenue Brick Street Project	122,956	-	-	-	-
Asbury Ave Bridge Phase II	-	-	-	-	-
Asbury Bridge Construction	1,691	-	-	-	-
McCormick Blvd. Construction	-	-	-	-	-
Ridge Avenue CMAQ Interconnect Project	-	-	-	-	-
Sheridan Rd./ Isabella St. Project (JT with Wilmette)	1,449	130,000	32,500	-	(32,500)
Sheridan Road Phase I Engineering (Evanston JT)	390,961	-	-	9,793	9,793
Street Resurfacing (2006)	-	-	-	-	-
Street Resurfacing (2007)	-	-	-	-	-
Street Resurfacing (2008)	995,826	-	-	-	-
Street Resurfacing (2009)	-	1,250,000	312,500	-	(312,500)
Traffic Signal Installation - Central/Ashland & Central/Asbury	-	-	-	-	-
Traffic Signal Installation - Church/Dodge	-	-	-	-	-
Transfer to General Fund - Staff Engineering	122,500	122,500	30,625	30,624	(1)
Transfer to General Fund - Street Maintenance	<u>650,000</u>	<u>650,000</u>	<u>162,500</u>	<u>162,501</u>	<u>1</u>
<b>Total Expenditures</b>	<b><u>2,285,383</u></b>	<b><u>2,152,500</u></b>	<b><u>538,125</u></b>	<b><u>202,918</u></b>	<b><u>(335,207)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>(309,046)</u></b>	<b><u>2,500</u></b>	<b><u>625</u></b>	<b><u>307,766</u></b>	<b><u>307,141</u></b>
Beginning Unreserved Fund Balance	1,513,984			1,204,938	
Ending Unreserved Fund Balance	1,204,938			1,512,704	

<b>City of Evanston</b>					
<b>E911 Fund</b>					
<b>Year-to-date as of May 31, 2009</b>					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Estimated	Adopted	Prorated Budget	3/1-5/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Landline Surcharge Revenue	728,000	775,000	193,750	123,587	(70,163)
Wireless Surcharge Revenue	336,770	350,000	87,500	55,955	(31,545)
Interest	30,849	25,000	6,250	1,835	(4,415)
Miscellaneous Revenue	575	-	-	-	-
<b>Total Revenue</b>	<b><u>1,096,194</u></b>	<b><u>1,150,000</u></b>	<b><u>287,500</u></b>	<b><u>181,377</u></b>	<b><u>(106,123)</u></b>
<b>Expenditures</b>					
Operating Expense	756,713	1,000,500	250,125	172,704	(77,421)
Capital Replacement	716,909	243,000	60,750	77,903	17,153
<b>Total Expenditures</b>	<b><u>1,473,622</u></b>	<b><u>1,243,500</u></b>	<b><u>310,875</u></b>	<b><u>250,606</u></b>	<b><u>(60,269)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>(377,428)</u></b>	<b><u>(93,500)</u></b>	<b><u>(23,375)</u></b>	<b><u>(69,230)</u></b>	<b><u>(45,855)</u></b>
Beginning Unreserved Fund Balance	2,460,183			2,082,755	
Ending Unreserved Fund Balance	2,082,755			2,013,526	

# City of Evanston

## SSA#4 Fund

### Year-to-date as of May 31, 2009

	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Estimated	Adopted	Prorated	3/1-5/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Property Tax Revenue	461,466	328,489	54,748	192,949	138,201
Investment Income	-	-	-	22	22
<b>Total Revenues</b>	<b><u>461,466</u></b>	<b><u>328,489</u></b>	<b><u>54,748</u></b>	<b><u>192,949</u></b>	<b><u>138,201</u></b>
Professional Fees (Evmark)	444,000	328,489	54,748	82,122	27,374
<b>Total Expenditures</b>	<b><u>444,000</u></b>	<b><u>328,489</u></b>	<b><u>54,748</u></b>	<b><u>82,122</u></b>	<b><u>27,374</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>17,466</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>110,827</u></b>	<b><u>110,827</u></b>
Beginning Unreserved Fund Balance	420,042			437,508	
Ending Unreserved Fund Balance	437,508			548,335	

City of Evanston						
Economic Development Fund						
Year-to-date as of May 31, 2009						
	2008-2009	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Estimated	3/1-5/31/08	Adopted	Prorated Budget	3/1-5/31/09	Actual Less
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Hotel Tax	1,601,809	302,335	1,500,000	375,000	210,695	(164,305)
Amusement Tax	293,158	37,315	300,000	75,000	17,256	(57,744)
Apply Fund Balance	-	-	-	-	-	-
Investment Income	21,244	7,154	-	-	1,619	1,619
<b>Total Revenues</b>	<b><u>1,916,211</u></b>	<b><u>346,804</u></b>	<b><u>1,800,000</u></b>	<b><u>450,000</u></b>	<b><u>229,570</u></b>	<b><u>(220,430)</u></b>
Economic Development Activities	418,582	68,468	802,700	200,675	41,243	(159,432)
Tax Rebate Agreement	-	-	500,000	125,000	-	(125,000)
Transfers to General Fund	390,000	97,500	690,000	172,500	172,500	-
Transfer to Maple Avenue Garage Fund	650,000	162,500	-	-	-	-
<b>Total Expenditures</b>	<b><u>1,458,582</u></b>	<b><u>328,468</u></b>	<b><u>1,992,700</u></b>	<b><u>498,175</u></b>	<b><u>213,743</u></b>	<b><u>(284,432)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>457,629</u></b>	<b><u>18,336</u></b>	<b><u>(192,700)</u></b>	<b><u>(48,175)</u></b>	<b><u>15,826</u></b>	<b><u>64,001</u></b>
Beginning Unreserved Fund Balance	1,498,234				1,955,863	
Ending Unreserved Fund Balance	1,955,863				1,971,689	

City of Evanston					
Affordable Housing Fund					
Year-to-date as of May 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Estimated	Adopted	Prorated Budget	3/1-5/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Interest on Investments	9,627	15,000	3,750	310	(3,440)
Demolition Taxes	50,000	60,000	15,000	-	(15,000)
Developer Contributions	75,000	350,000	87,500	2,000	(85,500)
Rehab Repayments	3,958	1,500	375	42,014	41,639
Misc.	4,020	5,000	1,250	-	(1,250)
<b>Total Revenues</b>	<b><u>142,605</u></b>	<b><u>431,500</u></b>	<b><u>107,875</u></b>	<b><u>44,324</u></b>	<b><u>(63,551)</u></b>
Housing - Land	-	120,000	30,000	-	(30,000)
Housing - Buildings	103,050	150,000	37,500	-	(37,500)
Tr to General Fund - Admin/salaries	24,000	24,000	6,000	6,000	-
Miscellaneous	17,550	112,000	28,000	56,297	28,297
<b>Total Expenditures</b>	<b><u>144,600</u></b>	<b><u>406,000</u></b>	<b><u>101,500</u></b>	<b><u>62,297</u></b>	<b><u>(39,203)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>(1,995)</u></b>	<b><u>25,500</u></b>	<b><u>6,375</u></b>	<b><u>(17,973)</u></b>	<b><u>(24,348)</u></b>
Beginning Unreserved Fund Balance	2,010,302			2,008,307	
Ending Unreserved Fund Balance	2,008,307			1,990,334	

<b>City of Evanston</b>					
<b>Washington National TIF Fund</b>					
<b>Year-to-date as of May 31, 2009</b>					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Estimated	Adopted	Prorated Budget	3/1-5/31/09	Actual Less
	Actual	Budget	Adopted	Actual	Prorated Budget
Net Property Tax Increment	4,558,616	4,689,000	1,172,250	1,455,874	283,624
Interest Income	80,743	200,000	50,000	3,683	(46,317)
<b>Total Revenue</b>	<b>4,639,359</b>	<b>4,889,000</b>	<b>1,222,250</b>	<b>1,459,557</b>	<b>237,307</b>
Series 1997 (refunded by 1999) Principal	220,000	285,000	71,250	-	(71,250)
Series 1997 (refunded by 1999) Interest	168,808	149,328	37,332	-	(37,332)
Other Operating Expense	285	50,000	12,500	-	(12,500)
Paying Agent Fees on G.O. Bonds on GO Bonds	-	120,000	30,000	-	(30,000)
Transfer to Sherman Garage	5,300,000	2,600,050	650,013	650,013	1
Transfer to General Fund	151,866	151,866	37,967	37,968	2
<b>Total Expenditures</b>	<b>5,840,959</b>	<b>3,356,244</b>	<b>839,061</b>	<b>687,981</b>	<b>(151,080)</b>
<b>Net Surplus (Deficit)</b>	<b>(1,201,600)</b>	<b>1,532,756</b>	<b>383,189</b>	<b>771,576</b>	<b>388,387</b>
Beginning Unreserved Fund Balance	5,809,463			4,607,863	
Ending Unreserved Fund Balance	4,607,863			5,379,439	

# City of Evanston

## SSA#5

### Year-to-date as of May 31, 2009

	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Estimated	Adopted	Prorated Budget	3/1-5/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Net Property Taxes	451,720	440,976	110,244	189,446	79,202
Interest Income	351	600	150	22	(128)
<b>Total Revenue</b>	<b><u>452,071</u></b>	<b><u>441,576</u></b>	<b><u>110,394</u></b>	<b><u>189,468</u></b>	<b><u>79,074</u></b>
Series 2002C Bonds Principal	295,000	305,000	76,250	-	(76,250)
Series 2002C Bonds Interest	143,062	128,312	32,078	-	(32,078)
General Management Support	-	500	125	-	(125)
<b>Total Expenditures</b>	<b><u>438,062</u></b>	<b><u>433,812</u></b>	<b><u>108,453</u></b>	<b><u>-</u></b>	<b><u>(108,453)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>14,009</u></b>	<b><u>7,764</u></b>	<b><u>1,941</u></b>	<b><u>189,468</u></b>	<b><u>187,527</u></b>
Beginning Unreserved Fund Balance	13,992			28,001	
Ending Unreserved Fund Balance	28,001			217,469	

**City of Evanston**  
**SW II TIF (Howard Hartrey)**  
**Year-to-date as of May 31, 2009**

	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Estimated	Adopted	Prorated Budget	3/1-5/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Net Property Tax Increment	1,230,915	1,322,000	330,500	641,852	311,352
Interest Income	<u>56,003</u>	<u>165,000</u>	<u>41,250</u>	<u>3,099</u>	<u>(38,151)</u>
<b>Total Revenue</b>	<b><u>1,286,918</u></b>	<b><u>1,487,000</u></b>	<b><u>371,750</u></b>	<b><u>644,951</u></b>	<b><u>273,201</u></b>
1994 Bonds (refunded by 1999 bonds) Principal	60,000	65,000	16,250	-	(16,250)
1994 Bonds (refunded by 1999 bonds) Interest	28,205	24,905	6,226	-	(6,226)
1996 Bonds (refunded by 1999 bonds) Principal	415,000	440,000	110,000	-	(110,000)
1996 Bonds (refunded by 1999 bonds) Interest	195,115	172,912	43,228	-	(43,228)
Other Expenses	-	-	-	-	-
Operating Transfer to General Fund	<u>141,588</u>	<u>141,588</u>	<u>35,397</u>	<u>35,397</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>839,908</u></b>	<b><u>844,405</u></b>	<b><u>211,101</u></b>	<b><u>35,397</u></b>	<b><u>(175,704)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>447,010</u></b>	<b><u>642,595</u></b>	<b><u>160,649</u></b>	<b><u>609,554</u></b>	<b><u>448,905</u></b>
Beginning Unreserved Fund Balance	2,808,863			3,255,873	
Ending Unreserved Fund Balance	3,255,873			3,865,427	

**City of Evanston**  
**Southwest TIF**  
**Year-to-date as of May 31, 2009**

	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Estimated	Adopted	Prorated Budget	3/1-5/31/09	Actual Less
	Actual	Budget	Adopted	Actual	Prorated Budget
Net Property Tax Increment	674,545	686,000	171,500	308,915	137,415
Interest Income	2,509	10,000	2,500	54	(2,446)
<b>Total Revenue</b>	<b>677,054</b>	<b>696,000</b>	<b>174,000</b>	<b>308,969</b>	<b>134,969</b>
Series 2003 Principal	65,000	-	-	-	-
Series 2003 Interest	4,631	-	-	-	-
Contribution to Other Agencies	800,000	-	-	-	-
Other Expenses	-	-	-	-	-
Operating Transfer to General Fund	24,122	24,122	6,031	6,030	(1)
<b>Total Expenditures</b>	<b>893,753</b>	<b>24,122</b>	<b>6,031</b>	<b>6,030</b>	<b>(1)</b>
<b>Net Surplus (Deficit)</b>	<b>(216,699)</b>	<b>671,878</b>	<b>167,970</b>	<b>302,939</b>	<b>134,970</b>
Beginning Unreserved Fund Balance	62,287			(154,412)	
Ending Unreserved Fund Balance	(154,412)			148,527	

**City of Evanston**  
**Debt Service Fund**  
**Year-to-date as of May 31, 2009**

	2008-09	2009-10	2009-2010	2009-2010	2009-2010
	Estimated	Adopted	Prorated Budget	3/1-5/31/09	Actual Less
	Actual	Budget	Adopted	Actual	Prorated Budget
Net Property Tax- Current	8,960,171	10,138,162	2,534,541	3,879,217	1,344,677
Net Property Tax- Prior Year	-	-	-	-	-
Capitalized Interest	-	300,000	75,000	-	(75,000)
Bond Proceeds/Premium/ Discounts	51,757,506	-	-	-	-
Misc Revenue	-	-	-	-	-
Interest Income	63,320	200,000	50,000	1,547	(48,453)
Transfer from Special Assessment Fund	328,944	311,606	77,902	77,901	(1)
Transfer from General Fund	-	-	-	-	-
<b>Total Revenue</b>	<b>61,109,941</b>	<b>10,949,768</b>	<b>2,737,442</b>	<b>3,958,665</b>	<b>1,221,223</b>
Series 1997-Principal	-	-	-	-	-
Series 1997-Interest	-	-	-	-	-
Series 1998- Principal	480,000	-	-	-	-
Series 1998- Interest	23,040	-	-	-	-
Series 1999- Principal	650,000	-	-	-	-
Series 1999- Interest	89,647	-	-	-	-
Series 2000 - Interest	118,110	-	-	-	-
Series 2000 D- Principal	-	-	-	-	-
Series 2000 D- Interest	-	-	-	-	-
Series 2002 C- Principal	705,000	695,000	173,750	-	(173,750)
Series 2002 C- Interest	241,737	206,488	51,622	-	(51,622)
Series 2003 - Principal	760,000	580,000	145,000	-	(145,000)
Series 2003 - Interest	16,119	4,550	1,138	-	(1,138)
Series 2003 B- Principal	85,000	330,000	82,500	-	(82,500)
Series 2003 B- Interest	117,316	114,873	28,718	-	(28,718)
Series 2004- Principal	150,000	150,000	37,500	-	(37,500)
Series 2004- Interest	598,850	594,725	148,681	-	(148,681)
Series 2004 B- Principal	1,340,000	1,415,000	353,750	-	(353,750)
Series 2004 B- Interest	401,337	357,788	89,447	-	(89,447)
Series 2005- Principal	105,000	585,000	146,250	-	(146,250)
Series 2005- Interest	785,550	781,875	195,469	-	(195,469)
Series 2006- Principal	120,000	120,000	30,000	-	(30,000)
Series 2006- Interest	481,577	476,898	119,224	-	(119,224)
Series 2006 B Bonds- Interest	604,126	604,126	151,032	-	(151,032)
Series 2007 - Principal	1,035,000	1,250,000	312,500	-	(312,500)
Series 2007 - Interest	820,119	790,374	197,593	-	(197,593)
Series 2008A - Principal	-	195,000	48,750	-	(48,750)
Series 2008A - Interest	-	149,863	37,466	-	(37,466)
Series 2008C - Principal	-	341,700	85,425	-	(85,425)
Series 2008C - Interest	-	439,626	109,907	-	(109,907)
Series 2008D - Principal	-	405,614	101,404	-	(101,404)
Series 2008D - Interest	-	72,727	18,182	-	(18,182)
Series 2009- Estimated Interest/Principal	-	300,000	75,000	-	(75,000)
General Management and Support	-	5,000	1,250	-	(1,250)
Transfer out -General Fund	-	500,000	125,000	125,001	1
Escrow Funding	51,294,563	-	-	-	-
Fiscal Agent Fees	20,526	200,000	50,000	750	(49,250)
<b>Total Expenditures</b>	<b>61,042,617</b>	<b>11,666,225</b>	<b>2,916,556</b>	<b>125,751</b>	<b>(2,790,805)</b>
<b>Net Surplus (Deficit)</b>	<b>67,324</b>	<b>(716,457)</b>	<b>(179,114)</b>	<b>3,832,914</b>	<b>4,012,028</b>
Beginning Unreserved Fund Balance	1,173,659			1,240,983	
Ending Unreserved Fund Balance	1,240,983			5,073,897	

**City of Evanston**  
**Howard Ridge TIF**  
**Year-to-date as of May 31, 2009**

	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Estimated	Adopted	Prorated Budget	3/1-5/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Net Property Taxes	180,678	725,000	181,250	73,261	(107,989)
Interest Income	<u>2,462</u>	<u>10,000</u>	<u>2,500</u>	<u>132</u>	<u>(2,368)</u>
<b>Total Revenue</b>	<b><u>183,140</u></b>	<b><u>735,000</u></b>	<b><u>183,750</u></b>	<b><u>73,392</u></b>	<b><u>(110,358)</u></b>
General Management Support	78,975	16,000	4,000	-	(4,000)
Transfer Out- General Fund	120,395	120,395	30,099	30,099	0
Transfer Out- Economic Develop.	-	-	-	-	-
Transfer Out- W/N TIF	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>199,370</u></b>	<b><u>136,395</u></b>	<b><u>34,099</u></b>	<b><u>30,099</u></b>	<b><u>(4,000)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>(16,230)</u></b>	<b><u>598,605</u></b>	<b><u>149,651</u></b>	<b><u>43,293</u></b>	<b><u>(106,358)</u></b>
Beginning Unreserved Fund Balance	159,785			143,555	
Ending Unreserved Fund Balance	143,555			186,848	

# City of Evanston

## Downtown II TIF

### Year-to-date as of May 31, 2009

	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Estimated	Adopted	Prorated Budget	3/1-5/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Net Property Tax Increment	9,207,938	9,843,000	2,460,750	3,942,805	1,482,055
Transfer in- Downtown II TIF Capital Project Fund	-	3,500,674	875,169	-	(875,169)
Interest Income	42,269	120,000	30,000	3,579	(26,421)
<b>Total Revenue</b>	<b><u>9,250,207</u></b>	<b><u>13,463,674</u></b>	<b><u>3,365,919</u></b>	<b><u>3,946,384</u></b>	<b><u>580,466</u></b>
Series 2000C Principal	-	-	-	-	-
Series 2000C Interest	63,639	-	-	-	-
Paying Agent Fees	7,126	-	-	-	-
Contribution to Other Agency	-	820,000	205,000	-	(205,000)
General Management & Support	-	401,040	100,260	33,000	(67,260)
Transfer Out- General Fund	325,000	325,000	81,250	81,249	(1)
Transfer Out- Maple Garage Fund	4,600,000	-	-	-	-
Transfer Out- Sherman Garage	1,872,829	11,800,000	2,950,000	2,949,999	(1)
<b>Total Expenditures</b>	<b><u>6,868,594</u></b>	<b><u>13,346,040</u></b>	<b><u>3,336,510</u></b>	<b><u>3,064,248</u></b>	<b><u>(272,262)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>2,381,613</u></b>	<b><u>117,634</u></b>	<b><u>29,409</u></b>	<b><u>882,136</u></b>	<b><u>852,728</u></b>
Beginning Unreserved Fund Balance	337,195			2,718,808	
Ending Unreserved Fund Balance	2,718,808			3,600,944	

<b>City of Evanston</b>					
<b>West Evanston TIF</b>					
<b>Year-to-date as of May 31, 2009</b>					
	2008-09	2009-10	2009-2010	2009-2010	2009-2010
	Estimated	Adopted	Prorated Budget	3/1-5/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Net Property Taxes	372,641	438,482	109,621	142,953	33,333
Interest Income	108	5,000	1,250	123	(1,127)
<b>Total Revenue</b>	<b><u>372,749</u></b>	<b><u>443,482</u></b>	<b><u>110,871</u></b>	<b><u>143,077</u></b>	<b><u>32,206</u></b>
General Management Support	-	75,000	18,750	15,000	(3,750)
Transfer to General Fund	-	-	-	-	-
<b>Total Expenditures</b>	<b><u>-</u></b>	<b><u>75,000</u></b>	<b><u>18,750</u></b>	<b><u>15,000</u></b>	<b><u>(3,750)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>372,749</u></b>	<b><u>368,482</u></b>	<b><u>92,121</u></b>	<b><u>128,077</u></b>	<b><u>35,956</u></b>
Beginning Unreserved Fund Balance	10,042			382,791	
Ending Unreserved Fund Balance	382,791			510,868	

**City of Evanston**  
**Special Assessment Fund**  
**Year-to-date as of May 31, 2009**

	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Estimated	Adopted	Prorated Budget	3/1-5/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Special Assessments Collected	516,169	700,000	175,000	14,940	(160,060)
Bond Proceeds	514,602	-	-	-	-
Investment Income	<u>61,040</u>	<u>150,000</u>	<u>37,500</u>	<u>5,018</u>	<u>(32,482)</u>
<b>Total Revenue</b>	<b><u>1,091,811</u></b>	<b><u>850,000</u></b>	<b><u>212,500</u></b>	<b><u>19,959</u></b>	<b><u>(192,541)</u></b>
Transfer to Debt Service Fund	328,944	311,606	77,902	77,901	(1)
Alley Paving Costs	-	1,700,000	425,000	-	(425,000)
General Management Support	-	30,000	7,500	299	(7,201)
Other Costs	<u>3,393</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>332,337</u></b>	<b><u>2,041,606</u></b>	<b><u>510,402</u></b>	<b><u>78,200</u></b>	<b><u>(432,201)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>759,474</u></b>	<b><u>(1,191,606)</u></b>	<b><u>(297,902)</u></b>	<b><u>(58,241)</u></b>	<b><u>239,660</u></b>
Beginning Unreserved Fund Balance	3,729,314			4,488,788	
Ending Unreserved Fund Balance	4,488,788			4,430,547	

**City of Evanston**  
**Capital Improvement Fund**  
**Year-to-date as of May 31, 2009**

	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Estimated	Adopted	Prorated Budget	3/1-5/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Bond Proceeds	9,678,902	7,821,016	1,955,254	-	(1,955,254)
Interfund Transfers In			-	-	-
Grants	313,000	1,778,000	444,500	555,569	111,069
Private Contributions	64,378	450,000	112,500	-	(112,500)
Miscellaneous	-	-	-	-	-
Interest Income	293,789	500,000	125,000	11,650	(113,350)
<b>Total Revenue</b>	<b><u>10,350,069</u></b>	<b><u>10,549,016</u></b>	<b><u>2,637,254</u></b>	<b><u>567,219</u></b>	<b><u>(2,070,035)</u></b>
Capital Outlay (includes prior year rollovers)	9,787,690	19,875,054	4,968,764	1,124,871	(3,843,892)
Interfund Transfers Out	300,000	300,000	75,000	75,000	-
<b>Total Expenditures</b>	<b><u>10,087,690</u></b>	<b><u>20,175,054</u></b>	<b><u>5,043,764</u></b>	<b><u>1,199,871</u></b>	<b><u>(3,843,892)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>262,379</u></b>	<b><u>(9,626,038)</u></b>	<b><u>(2,406,510)</u></b>	<b><u>(632,652)</u></b>	<b><u>1,773,857</u></b>
Beginning Unreserved Fund Balance	13,912,566			14,174,945	
Ending Unreserved Fund Balance	14,174,945			13,542,293	