



## INTERDEPARTMENTAL MEMORANDUM

---

Date: October 12, 2009  
To: Wally Bobkiewicz, City Manager  
From: Martin Lyons, Assistant City Manager  
Subject: FY 2009-10 Budget to Actual Mid-Year Report

---

Attached please find the financial statements as of August 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 50% of the budget. However, when analyzing the attached report the following information should be taken into consideration:

- a. The receipt schedule for revenues varies according to the source of funding. For example, most of the property tax payments are received in two increments- March and September of each year.
- b. Although most expenditure payments are monthly, there are some quarterly, semi-annual, and even annual payments. Examples include, debt service payments, liability insurance, and audit fees.

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 45% of budget or \$40,277,722. Last year at this time, revenues collected for the same period were at 46% of budget or \$43,127,252. Total revenues collected minus property tax this year is at 45% of budget. Therefore, revenues appear to be tracking below budget mid-year. 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 34% 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 \$1,517,000 shortfall is projected. Staff provides a monthly report on this revenue source to the Council. This is an improvement over the first quarter projection of nearly \$300,000.
- State Income Tax is at 48% of budget and due to the high unemployment rate is expected to end the year below budget. Since the adoption of the City's budget, the Illinois Municipal League continues to lower projections on Income tax.

- Utility Tax revenues are at 42% of budget. Due to the significant drop in natural gas prices and the stagnant economy, staff estimates a shortfall in this account of approximately \$1.3 million. Over \$800,000 of the shortfall comes from natural gas price decreases. As noted in our agenda item for October 12, 2009, the Price of Natural Gas has declined sharply and is now below prices from five years ago.
- Personal Property Replacement Tax is at 37% of budget and due to the economy is expected to end the year below budget.
- Revenues from licenses are at 19% of budget. Last year at this time, revenues from licenses were at 16% of budget. However, this revenue source is not consistently received during the course of a year and mid-year collections may not be indicative of full year results. 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 39% of budget. Last year revenues were at 68% 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, mid-year 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 \$400,000-\$600,000.
- Cigarette Tax revenues are at 38% of budget. Last year at this time, they were at 52% of budget. In the first half of the year, sales are down by approximately 22% as compared to the previous year.
- Revenues from interest income are tracking significantly below budget in the first half of the fiscal year. Even with an 18% reduction in the budget as compared to last year, investment income is well below budget with interest rates for short term investments well below 1.0% interest.

The delay in the sale of land on the 900 block of Chicago Ave to AMLI Development would have caused a further \$450,000 decrease in revenues, however the sale of property to the Chiaravalli School should result in a \$400,000 payment in 2009-10.

Total expenditures are at 48% of budget or \$42,829,064 and appear to be tracking slightly under budget for the period. Last year at this time, total expenditures were at 49% 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, Human Resources, 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 slightly below budget, as summer seasonal expenses will be fully accounted for in the next month.
- The Police Department is tracking slightly above budget at 53% year to date. We will take steps for the remainder of the year to bring total Police Expenses under budget.
- The Fire Department is tracking slightly above budget at 52% and similar steps will also be taken with Fire to reduce current year expenses.
- Public Works is also below budget for the period; however, 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 still running 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. The attached General Fund Summary shows City estimated expenses assuming all departments come at 97% of budget. We do not anticipate all departments to come exactly at this level, and some departments will be lower and others higher. The first quarter report showed a revenue shortfall of similar amounts, and we will discuss expenditure reduction options on October 19, 2009.

The General Fund Summary is on page 5 of this memo.

### **Parking Fund**

Parking Fund revenues are at \$10,426,190 or 48% of budget with expenses at \$2,792,950 or approximately 13% 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.

The Parking Fund Summary is on page 6 of this memo.

### **Water Fund**

Revenues are tracking below budget at 35% or \$6,452,699 for the period. However, excluding debt proceeds, and after prorating by month, revenues will track to 43% 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 below budget at 33% due to the timing of large capital purchases which geared up early in the summer for use during the construction season but are awaiting final payments once the work is complete. In addition, many of the expenses such as chemicals and electricity in the Water Fund are related to pumpage rates which were down due to lower water consumption. Also debt service payments will be made later in the fiscal year.

The Water Fund Summary is on Page 7 of this memo.

### **Sewer Fund**

With an 8% reduction in budgeted revenues as compared to last year, operating revenues are tracking to budget at 50% or \$7,471,828 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. As noted in last year's budget discussion, a temporary rate increase may be needed in the Sewer Fund until approximately 2013-14, when current IEPA loan debt matures and debt service payments decrease.

The Sewer Fund Summary is on Page 8 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 50% with operating expenditures at 32% or \$1,895,714. Operating expenditures will track to budget once the budgeted capital purchases take place. However, if the City decides to delay capital purchases, less money may then be transferred from the other funds.

The Fleet Fund Summary is on Page 9 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 50% for the period. However, due to lower interest rates, investment income is under budget. Total expenses are tracking above budget at \$2,485,281 or 91%. 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 in the third quarter. This higher level of settlements will also negatively impact the 2010-11 budget as each fund must cover total costs by transferring funds to the Insurance Fund.

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

The remaining funds are provided on pages 11 through 27.

City of Evanston							
General Fund							
Year-to-date as of August 31, 2009							
	2008-2009	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	3/1-8/31/08	Budget	Prorated Budget	3/1-8/31/09	Annual	Projection Less
	Actual	Actual	Adopted	Adopted	Actual	Projection	Budget
Property Tax	16,465,386	7,100,442	15,087,883	7,543,942	6,557,419	16,505,500	1,417,617
Sales Tax ROT	8,857,994	4,455,337	9,176,000	4,588,000	4,393,045	8,734,145	(441,855)
Sales Tax Home Rule	5,572,880	2,831,598	5,776,000	2,888,000	2,768,884	5,449,453	(326,547)
State Income Tax	6,821,169	3,578,366	7,050,000	3,525,000	3,387,988	6,000,000	(1,050,000)
Utility Taxes	8,802,973	4,371,869	9,158,000	4,579,000	3,876,510	7,867,000	(1,291,000)
Cigarette Tax	374,153	209,685	485,000	242,500	185,482	450,000	(35,000)
Liquor Tax	1,947,785	913,036	2,040,000	1,020,000	951,900	2,032,000	(8,000)
Parking Tax	1,905,988	854,489	1,800,000	900,000	885,902	1,976,057	176,057
Replacement Tax	788,614	373,039	719,000	359,500	266,463	541,000	(178,000)
Real Estate Transfer Tax	2,064,170	1,417,320	3,000,000	1,500,000	1,022,175	1,483,000	(1,517,000)
Other Taxes	2,352,192	994,586	2,243,000	1,121,500	879,914	2,100,000	(143,000)
Licenses	3,490,902	603,963	3,999,300	1,999,650	769,837	3,999,300	-
Permits	4,366,857	2,722,763	3,807,300	1,903,650	1,482,880	3,250,000	(557,300)
Fees	962,521	389,897	1,138,500	569,250	527,390	1,138,500	-
Fines and Forfeitures	4,442,282	1,812,732	4,256,500	2,128,250	2,134,795	4,400,000	143,500
Charges for Services	8,399,042	4,922,043	8,806,600	4,403,300	5,045,120	8,806,600	-
Intergovernmental Revenue	712,590	479,812	945,600	472,800	356,707	945,600	-
Other Revenue	1,255,026	288,084	973,217	486,609	347,133	850,000	(123,217)
Interest Income	240,988	199,667	450,000	225,000	10,135	55,000	(395,000)
Transfers In (Other Funds)	8,690,992	4,608,523	8,757,300	4,378,650	4,428,042	8,757,300	-
<b>Total Revenue</b>	<b>88,514,504</b>	<b>43,127,252</b>	<b>89,669,200</b>	<b>44,834,600</b>	<b>40,277,722</b>	<b>85,340,455</b>	<b>(4,328,745)</b>
						ASSUMES 97%	
Legislative	593,726	294,253	628,000	314,000	325,185	609,160	(18,840)
City Administration	4,086,371	2,510,164	4,569,500	2,284,750	2,049,972	4,432,415	(137,085)
Legal	673,549	363,748	698,800	349,400	440,427	677,836	(20,964)
Human Resources	1,963,728	743,792	2,669,500	1,334,750	671,042	2,589,415	(80,085)
Finance Department	5,381,446	5,887,066	5,269,000	2,634,500	2,434,151	5,110,930	(158,070)
Community Development	3,301,478	1,746,611	3,461,800	1,730,900	1,585,275	3,357,946	(103,854)
Police Department	24,095,643	10,743,160	20,599,400	10,299,700	10,871,726	19,981,418	(617,982)
Fire Department	14,358,172	6,344,130	11,877,100	5,938,550	6,173,384	11,520,787	(356,313)
Health and Human Services	3,745,632	1,696,409	4,084,500	2,042,250	1,939,287	3,961,965	(122,535)
Public Works	16,317,586	6,964,683	14,265,300	7,132,650	5,989,953	13,837,341	(427,959)
Library	4,902,158	2,476,269	5,012,100	2,506,050	2,389,256	4,861,737	(150,363)
Parks/Forestry and Recreation*	13,553,801	6,775,598	16,534,200	8,267,100	7,959,407	16,038,174	(496,026)
<b>Total Expenditures</b>	<b>92,973,290</b>	<b>46,545,881</b>	<b>89,669,200</b>	<b>44,834,600</b>	<b>42,829,064</b>	<b>86,979,124</b>	<b>(2,690,076)</b>
<b>Net Surplus (Deficit)</b>	<b>(4,458,786)</b>	<b>(3,418,629)</b>	<b>-</b>	<b>-</b>	<b>(2,551,342)</b>	<b>(1,638,669)</b>	<b>(1,638,669)</b>
Beginning Unreserved/Undesignated Fund Balance						14,325,370	
Ending Unreserved Fund Balance	14,325,370					12,686,701	
Note 1: Property tax revenue projected above on a cash basis.							
Note 2: It is anticipated that expenditures will come in at 2% below budget.							
Audited General Fund unrestricted and unreserved fund balance @ 2/28/09 = \$14.3M. Estimated annual FY 09-10 revenues are projected to come in under budget by approximately \$4.3M. The largest contributors to this shortfall are expected to be the State distributed income tax, real estate transfer tax, utility taxes, building permit revenue, interest income and sales tax. Assuming that City Management holds the line on spending by 3% of those budgeted for the entire year, the City's General Fund is still estimated to have an annual FY 10 deficit of \$1.6M which would reduce the General Fund's unreserved, undesignated fund balance to an estimated \$12.7M at 2/28/10.							

City of Evanston					
Parking Fund					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated Budget	3/1-8/31/09	Actual Less
	Actual	Budget	Adopted	Actual	Prorated Budget
Maple Avenue Garage Operations	1,451,066	1,392,500	696,250	641,777	(54,473)
Maple Avenue Garage Interfund Transfers In	5,250,000	-	-	-	-
Sherman Avenue Garage Operations	1,783,925	1,922,000	961,000	740,789	(220,211)
Sherman Avenue Garage Interfund Transfers In	7,172,829	14,400,050	7,200,025	7,200,024	(1)
Church Street Garage	1,063,075	780,000	390,000	427,084	37,084
Parking Lots & Meters	2,946,512	3,051,500	1,525,750	1,398,233	(127,517)
Interest Income	290,405	255,000	127,500	18,283	(109,217)
<b>Total Revenue</b>	<b>19,957,812</b>	<b>21,801,050</b>	<b>10,900,525</b>	<b>10,426,190</b>	<b>(474,335)</b>
7005 - Parking System Administration	1,390,639	1,603,400	801,700	741,584	(60,116)
7015 - Parking Lots and Meters	776,647	999,900	499,950	389,089	(110,861)
7025 - Church Street Self Park	861,756	1,285,200	642,600	244,151	(398,449)
7036 - Sherman Avenue Garage	4,286,668	16,319,500	8,159,750	929,271	(7,230,479)
7037 - Maple Avenue Garage	2,531,261	1,552,200	776,100	488,855	(287,245)
<b>Total Expenditures</b>	<b>9,846,971</b>	<b>21,760,200</b>	<b>10,880,100</b>	<b>2,792,950</b>	<b>(8,087,150)</b>
<b>Net Surplus (Deficit)</b>	<b>10,110,841</b>	<b>40,850</b>	<b>20,425</b>	<b>7,633,240</b>	<b>7,612,815</b>
<b>Further Operating Expense Breakdown:</b>					
7036 Sherman Garage Activities	1,523,050	1,583,500	791,750	544,784	(246,966)
7036 Transfer to General Fund	42,000	42,000	21,000	21,000	-
7036 Debt Service Payments	1,698,445	13,644,000	6,822,000	363,488	(6,458,513)
7036 Reserve (Depreciation)	1,023,172	1,050,000	525,000	-	(525,000)
<b>SUBTOTAL</b>	<b>4,286,667</b>	<b>16,319,500</b>	<b>8,159,750</b>	<b>929,271</b>	<b>(7,230,479)</b>
7037 Maple Garage Activities	1,722,460	1,304,400	652,200	488,855	(163,345)
7037 Tax Rebate Agreement	-	-	-	-	-
7037 Debt Service Payments	74,870	-	-	-	-
7037 Reserve (Depreciation)	733,931	247,800	123,900	-	(123,900)
<b>SUBTOTAL</b>	<b>2,531,261</b>	<b>1,552,200</b>	<b>776,100</b>	<b>488,855</b>	<b>(287,245)</b>
Beginning Unreserved Fund Balance				13,714,370	
Ending Unreserved Fund Balance	13,714,370			21,347,610	

City of Evanston					
Water Fund					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated	3/1-8/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Evanston	5,698,960	5,675,000	2,837,500	2,772,015	(65,485)
Skokie	2,689,305	2,803,000	1,401,500	1,385,713	(15,787)
Northwest Commission	4,820,075	3,727,000	1,863,500	2,061,730	198,230
Investment Earnings	193,547	100,000	50,000	29,306	(20,694)
Property Sales and Rentals	64,651	169,700	84,850	67,883	(16,967)
Phosphate Sales	35,509	33,500	16,750	21,253	4,503
Fees and Merchandise Sales	154,479	70,000	35,000	22,086	(12,914)
Fees and Outside Work	156,678	80,000	40,000	61,842	21,842
Debt Proceeds	-	5,806,000	2,903,000	-	(2,903,000)
Misc Revenue	65,539	63,000	31,500	30,869	(631)
<b>Total Revenue</b>	<b><u>13,878,743</u></b>	<b><u>18,527,200</u></b>	<b><u>9,263,600</u></b>	<b><u>6,452,699</u></b>	<b><u>(2,810,901)</u></b>
General Support	2,120,026	755,700	377,850	369,612	(8,238)
Pumping	2,380,075	2,494,100	1,247,050	893,872	(353,178)
Filtration	1,944,712	2,387,800	1,193,900	1,000,781	(193,119)
Distribution	1,270,249	1,513,800	756,900	621,931	(134,969)
Meter Maintenance	341,754	349,600	174,800	183,082	8,282
Other Operating Expenses	853,282	1,036,600	518,300	411,550	(106,750)
Debt Service	107,987	966,600	483,300	46,078	(437,222)
Capital Outlay	400,526	6,245,000	3,122,500	1,106,572	(2,015,928)
Depreciation	-	-	-	-	-
Transfer out (in) Insurance	85,000	85,000	42,500	42,498	(2)
Transfer out (in) General Fund	162,300	162,300	81,150	81,150	-
Transfer out (in) General Fund - ROI	<u>2,531,300</u>	<u>2,531,300</u>	<u>1,265,650</u>	<u>1,265,652</u>	<u>2</u>
<b>Total Expense</b>	<b><u>12,197,211</u></b>	<b><u>18,527,800</u></b>	<b><u>9,263,900</u></b>	<b><u>6,022,778</u></b>	<b><u>(3,241,122)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>1,681,532</u></b>	<b><u>(600)</u></b>	<b><u>(300)</u></b>	<b><u>429,921</u></b>	<b><u>430,221</u></b>
Beginning Unreserved Fund Balance				8,136,283	
Ending Unreserved Fund Balance	8,136,283			8,566,204	

City of Evanston					
Sewer Fund					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated	3/1-8/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Operations	13,748,122	14,238,968	7,119,484	7,282,260	162,776
Debt Proceeds	250,000	452,400	226,200	181,315	(44,885)
Investment Earnings	121,612	150,000	75,000	8,254	(66,746)
Miscellaneous	25,835	25,000	12,500	-	(12,500)
<b>Total Revenue</b>	<b><u>14,145,569</u></b>	<b><u>14,866,368</u></b>	<b><u>7,433,184</u></b>	<b><u>7,471,828</u></b>	<b><u>38,644</u></b>
Sewer Operations	1,726,263	1,889,600	944,800	695,527	(249,273)
Other Operating Expenses	265,801	315,600	157,800	166,000	8,200
Capital Outlay	-	33,000	16,500	19,955	3,455
Capital Improvement Account	206,684	1,575,200	787,600	426,940	(360,660)
Depreciation	3,033,718		-	-	-
Debt Service	3,493,160	14,054,700	7,027,350	5,917,045	(1,110,305)
<b>Total Expenses</b>	<b><u>8,725,626</u></b>	<b><u>17,868,100</u></b>	<b><u>8,934,050</u></b>	<b><u>7,225,468</u></b>	<b><u>(1,708,582)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>5,419,943</u></b>	<b><u>(3,001,732)</u></b>	<b><u>(1,500,866)</u></b>	<b><u>246,361</u></b>	<b><u>1,747,227</u></b>
Beginning Unreserved Fund Balance				5,735,564	
Ending Unreserved Fund Balance	5,735,564			5,981,925	

City of Evanston					
Fleet Fund					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated Budget	3/1-8/31/09	Actual Less Prorated Budget
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
General Fund	3,839,594	4,291,000	2,145,500	2,145,500	-
Parking Fund	99,206	111,800	55,900	55,900	-
Water Fund	331,200	331,200	165,600	165,600	-
Sewer Fund	258,600	258,600	129,300	129,300	-
Sale of Surplus Property	112,672	150,000	75,000	99,322	24,322
Damage to City Property	245	35,000	17,500	7,252	(10,248)
Miscellaneous Revenue	591	-	-	-	-
Interest Income	<u>14,140</u>	<u>25,000</u>	<u>12,500</u>	<u>751</u>	<u>(11,749)</u>
<b>Total Revenues</b>	<b><u>4,656,248</u></b>	<b><u>5,202,600</u></b>	<b><u>2,601,300</u></b>	<b><u>2,603,625</u></b>	<b><u>2,325</u></b>
General Support	314,531	382,900	191,450	161,659	(29,791)
Major Maintenance	3,469,012	3,536,100	1,768,050	1,236,264	(531,786)
Vehicle Body Maintenance	384	-	-	-	-
Capital Outlay	28,031	2,000,000	1,000,000	497,791	(502,209)
Depreciation	<u>1,225,265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>5,037,223</u></b>	<b><u>5,919,000</u></b>	<b><u>2,959,500</u></b>	<b><u>1,895,714</u></b>	<b><u>(1,063,786)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>(380,975)</u></b>	<b><u>(716,400)</u></b>	<b><u>(358,200)</u></b>	<b><u>707,911</u></b>	<b><u>1,066,111</u></b>
Beginning Unreserved Fund Balance				583,041	
Ending Unreserved Fund Balance	583,041			1,290,952	

City of Evanston					
Insurance Fund					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated Budget	3/1-8/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Charges for Services - General Fund	1,800,000	1,825,000	912,500	912,498	(2)
Miscellaneous	8,625	-	-	-	-
Investment Income	73,995	250,000	125,000	4,667	(120,333)
Transfer In - Water	-	85,000	42,500	42,498	(2)
<b>Total Revenues</b>	<b><u>1,882,620</u></b>	<b><u>2,160,000</u></b>	<b><u>1,080,000</u></b>	<b><u>959,663</u></b>	<b><u>(120,337)</u></b>
Claims Payable (CAFR report adjustment)	(1,161,000)	-	-	-	-
General Administration	325,409	378,800	189,400	165,698	(23,702)
Liability Insurance Premiums	600,556	718,700	359,350	556,744	197,394
Liability Legal Fees	670,241	-	-	-	-
Liability Settlement Payments	408,277	920,000	460,000	450,305	(9,695)
Workers Comp Insurance Premiums	30,246	-	-	-	-
Workers Comp Legal Fees	180,316	-	-	-	-
Workers Comp Medical Payments	105,127	-	-	-	-
Workers Comp Settlement Payments	564,895	700,000	350,000	1,312,534	962,534
Workers Comp TPA Pymts (non specific)	1,207,114	-	-	-	-
Workers Comp TTD Pymts (Non sworn)	138,080	-	-	-	-
<b>Total Expenditures</b>	<b><u>3,069,261</u></b>	<b><u>2,717,500</u></b>	<b><u>1,358,750</u></b>	<b><u>2,485,281</u></b>	<b><u>1,126,531</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>(1,186,641)</u></b>	<b><u>(557,500)</u></b>	<b><u>(278,750)</u></b>	<b><u>(1,525,618)</u></b>	<b><u>(1,246,868)</u></b>
Beginning Unreserved Fund Balance				(1,607,341)	
Ending Unreserved Fund Balance	(1,607,341)			(3,132,959)	

City of Evanston					
Motor Fuel Fund					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated Budget	3/1-8/31/09	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	1,050,000	946,479	(103,521)
Investment Earnings	20,064	55,000	27,500	1,431	(26,069)
Miscellaneous Income	-	-	-	-	-
<b>Total Revenue</b>	<b><u>1,976,337</u></b>	<b><u>2,155,000</u></b>	<b><u>1,077,500</u></b>	<b><u>947,910</u></b>	<b><u>(129,590)</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	65,000	-	(65,000)
Sheridan Road Phase I Engineering (Evanston JT)	523,377	-	-	73,788	73,788
Street Resurfacing (2006)	-	-	-	-	-
Street Resurfacing (2007)	-	-	-	-	-
Street Resurfacing (2008)	995,826	-	-	-	-
Street Resurfacing (2009)	-	1,250,000	625,000	340,226	(284,775)
Traffic Signal Installation - Central/Ashland & Central/	-	-	-	-	-
Traffic Signal Installation - Church/Dodge	-	-	-	-	-
Transfer to General Fund - Staff Engineering	122,500	122,500	61,250	61,248	(2)
Transfer to General Fund - Street Maintenance	650,000	650,000	325,000	325,002	2
<b>Total Expenditures</b>	<b><u>2,417,799</u></b>	<b><u>2,152,500</u></b>	<b><u>1,076,250</u></b>	<b><u>800,263</u></b>	<b><u>(275,987)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>(441,462)</u></b>	<b><u>2,500</u></b>	<b><u>1,250</u></b>	<b><u>147,647</u></b>	<b><u>146,397</u></b>
Beginning Unreserved Fund Balance				1,072,522	
Ending Unreserved Fund Balance	1,072,522			1,220,169	

City of Evanston					
E911 Fund					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated Budget	3/1-8/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Landline Surcharge Revenue	739,257	775,000	387,500	290,046	(97,454)
Wireless Surcharge Revenue	411,468	350,000	175,000	189,992	14,992
Interest	30,849	25,000	12,500	2,718	(9,782)
Miscellaneous Revenue	<u>575</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>1,182,148</u></b>	<b><u>1,150,000</u></b>	<b><u>575,000</u></b>	<b><u>482,756</u></b>	<b><u>(92,244)</u></b>
<b>Expenditures</b>					
Operating Expense	757,181	1,000,500	500,250	427,613	(72,637)
Capital Replacement	<u>716,909</u>	<u>243,000</u>	<u>121,500</u>	<u>84,192</u>	<u>(37,308)</u>
<b>Total Expenditures</b>	<b><u>1,474,090</u></b>	<b><u>1,243,500</u></b>	<b><u>621,750</u></b>	<b><u>511,805</u></b>	<b><u>(109,945)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>(291,942)</u></b>	<b><u>(93,500)</u></b>	<b><u>(46,750)</u></b>	<b><u>(29,049)</u></b>	<b><u>17,701</u></b>
Beginning Unreserved Fund Balance				2,168,241	
Ending Unreserved Fund Balance	2,168,241			2,139,192	

City of Evanston					
SSA#4 Fund					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated	3/1-8/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Property Tax Revenue	333,896	328,489	164,245	198,369	34,124
Investment Income	296	-	-	24	24
<b>Total Revenues</b>	<b><u>334,192</u></b>	<b><u>328,489</u></b>	<b><u>164,245</u></b>	<b><u>198,393</u></b>	<b><u>34,148</u></b>
Professional Fees (Evmark)	444,000	328,489	164,245	164,244	(1)
<b>Total Expenditures</b>	<b><u>444,000</u></b>	<b><u>328,489</u></b>	<b><u>164,245</u></b>	<b><u>164,244</u></b>	<b><u>(1)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>(109,808)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>34,149</u></b>	<b><u>34,149</u></b>
Beginning Unreserved Fund Balance				310,234	
Ending Unreserved Fund Balance	310,234			344,383	

City of Evanston					
Economic Development Fund					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated Budget	3/1-8/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Hotel Tax	1,631,809	1,500,000	750,000	575,597	(174,403)
Amusement Tax	284,405	300,000	150,000	121,195	(28,805)
Investment Income	21,244	-	-	2,397	2,397
<b>Total Revenues</b>	<b><u>1,937,458</u></b>	<b><u>1,800,000</u></b>	<b><u>900,000</u></b>	<b><u>699,189</u></b>	<b><u>(200,811)</u></b>
Economic Development Activities	418,582	802,700	401,350	226,017	(175,333)
Tax Rebate Agreement	-	500,000	250,000	-	(250,000)
Transfers to General Fund	390,000	690,000	345,000	345,000	-
Transfer to Maple Avenue Garage Fund	<u>650,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>1,458,582</u></b>	<b><u>1,992,700</u></b>	<b><u>996,350</u></b>	<b><u>571,017</u></b>	<b><u>(425,333)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>478,876</u></b>	<b><u>(192,700)</u></b>	<b><u>(96,350)</u></b>	<b><u>128,171</u></b>	<b><u>224,521</u></b>
Beginning Unreserved Fund Balance				1,977,110	
Ending Unreserved Fund Balance	1,977,110			2,105,281	

City of Evanston					
CDBG Fund					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated Budget	3/1-8/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Intergovernmental /Entitlement	1,940,131	1,872,000	936,000	836,914	(99,086)
Funds Reallocated from Prior Years		56,048	28,024	27,591	(433)
Program Income		124,998	62,499	55,181	(7,318)
Miscellaneous	13,114	-	-	-	-
<b>Total Revenues</b>	<b><u>1,953,245</u></b>	<b><u>2,053,046</u></b>	<b><u>1,026,523</u></b>	<b><u>919,686</u></b>	<b><u>(106,837)</u></b>
CDBG Administration/Planning	330,608	330,000	165,000	175,136	10,136
Development Activities	<u>1,680,337</u>	<u>1,723,046</u>	<u>861,523</u>	<u>744,550</u>	<u>(116,973)</u>
<b>Total Expenditures</b>	<b><u>2,010,945</u></b>	<b><u>2,053,046</u></b>	<b><u>1,026,523</u></b>	<b><u>919,686</u></b>	<b><u>(106,837)</u></b>
<b>Transfer In</b>	<b><u>57,700</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Beginning Unreserved Fund Balance				422,799	
Ending Unreserved Fund Balance	422,799			422,799	

City of Evanston					
Home Fund					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated Budget	3/1-8/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Intergovernmental /Entitlement	527,825	510,000	255,000	236,777	(18,223)
Miscellaneous	13,122	9,000	4,500	4,500	-
<b>Total Revenues</b>	<b><u>540,947</u></b>	<b><u>519,000</u></b>	<b><u>259,500</u></b>	<b><u>241,277</u></b>	<b><u>(18,223)</u></b>
CDBG Administration/Planning	68,560	76,500	38,250	26,620	(11,630)
Development Activities	187,186	442,500	221,250	214,657	(6,593)
<b>Total Expenditures</b>	<b><u>255,746</u></b>	<b><u>519,000</u></b>	<b><u>259,500</u></b>	<b><u>241,277</u></b>	<b><u>(18,223)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>285,201</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Beginning Unreserved Fund Balance				3,374,451	
Ending Unreserved Fund Balance	3,374,451			3,374,451	

City of Evanston  
Affordable Housing Fund  
Year-to-date as of August 31, 2009

	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated Budget	3/1-8/31/09	Actual Less Prorated Budget
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Interest on Investments	12,634	15,000	7,500	459	(7,041)
Demolition Taxes	60,000	60,000	30,000	10,000	(20,000)
Developer Contributions	75,000	350,000	175,000	2,000	(173,000)
Rehab Repayments	-	1,500	750	43,125	42,375
Misc.	22,265	5,000	2,500	270	(2,230)
<b>Total Revenues</b>	<b><u>169,899</u></b>	<b><u>431,500</u></b>	<b><u>215,750</u></b>	<b><u>55,854</u></b>	<b><u>(159,896)</u></b>
Housing - Land	-	120,000	60,000	-	(60,000)
Housing - Buildings	-	150,000	75,000	82,017	7,017
Tr to General Fund - Admin/salaries	24,000	24,000	12,000	12,000	-
Miscellaneous	44,395	112,000	56,000	3,326	(52,674)
<b>Total Expenditures</b>	<b><u>68,395</u></b>	<b><u>406,000</u></b>	<b><u>203,000</u></b>	<b><u>97,343</u></b>	<b><u>(105,657)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>101,504</u></b>	<b><u>25,500</u></b>	<b><u>12,750</u></b>	<b><u>(41,489)</u></b>	<b><u>(54,239)</u></b>
Beginning Unreserved Fund Balance				2,111,806	
Ending Unreserved Fund Balance	2,111,806			2,070,317	

City of Evanston					
Washington National TIF Fund					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated	3/1-8/31/09	Actual Less
	Actual	Budget	Adopted	Actual	Prorated Budget
Net Property Tax Increment	4,558,616	4,689,000	2,344,500	1,472,726	(871,774)
Interest Income	72,812	200,000	100,000	6,177	(93,823)
<b>Total Revenue</b>	<b><u>4,631,428</u></b>	<b><u>4,889,000</u></b>	<b><u>2,444,500</u></b>	<b><u>1,478,903</u></b>	<b><u>(965,597)</u></b>
Series 1997 (refunded by 1999) Principal	289,000	285,000	142,500	-	(142,500)
Series 1997 (refunded by 1999) Interest	120,229	149,328	74,664	58,573	(16,091)
Other Operating Expense	285	50,000	25,000	-	(25,000)
Paying Agent Fees on G.O. Bonds on GO B	-	120,000	60,000	-	(60,000)
Transfer to Sherman Garage	5,300,000	2,600,050	1,300,025	1,300,026	1
Transfer to General Fund	151,900	151,866	75,933	75,936	3
<b>Total Expenditures</b>	<b><u>5,861,414</u></b>	<b><u>3,356,244</u></b>	<b><u>1,678,122</u></b>	<b><u>1,434,535</u></b>	<b><u>(243,587)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>(1,229,986)</u></b>	<b><u>1,532,756</u></b>	<b><u>766,378</u></b>	<b><u>44,367</u></b>	<b><u>(722,011)</u></b>
Beginning Unreserved Fund Balance				4,579,477	
Ending Unreserved Fund Balance	4,579,477			4,623,844	

City of Evanston					
SSA#5					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated Budget	3/1-8/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Net Property Taxes	451,801	440,976	220,488	195,163	(25,325)
Interest Income	351	600	300	25	(275)
<b>Total Revenue</b>	<b><u>452,152</u></b>	<b><u>441,576</u></b>	<b><u>220,788</u></b>	<b><u>195,188</u></b>	<b><u>(25,600)</u></b>
Series 2002C Bonds Principal	305,000	305,000	152,500	-	(152,500)
Series 2002C Bonds Interest	128,312	128,312	64,156	64,156	0
General Management Support	-	500	250	-	(250)
<b>Total Expenditures</b>	<b><u>433,312</u></b>	<b><u>433,812</u></b>	<b><u>216,906</u></b>	<b><u>64,156</u></b>	<b><u>(152,750)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>18,840</u></b>	<b><u>7,764</u></b>	<b><u>3,882</u></b>	<b><u>131,032</u></b>	<b><u>127,150</u></b>
Beginning Unreserved Fund Balance				32,832	
Ending Unreserved Fund Balance	32,832			163,864	

City of Evanston					
SW II TIF (Howard Hartrey)					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated Budget	3/1-8/31/09	Actual Less
	Actual	Budget	Adopted	Actual	Prorated Budget
Net Property Tax Increment	1,230,915	1,322,000	661,000	641,852	(19,148)
Interest Income	56,003	165,000	82,500	4,826	(77,674)
<b>Total Revenue</b>	<b>1,286,918</b>	<b>1,487,000</b>	<b>743,500</b>	<b>646,678</b>	<b>(96,822)</b>
1994 Bonds (refunded by 1999 bonds)					
Principal	65,912	65,000	32,500	-	(32,500)
1994 Bonds (refunded by 1999 bonds)					
Interest	20,052	24,905	12,453	9,769	(2,684)
1996 Bonds (refunded by 1999 bonds)	446,175	440,000	220,000	-	(220,000)
1996 Bonds (refunded by 1999 bonds)					
Interest	139,219	172,912	86,456	67,825	(18,632)
Other Expenses		-	-	-	-
Operating Transfer to General Fund	141,600	141,588	70,794	70,794	-
<b>Total Expenditures</b>	<b>812,958</b>	<b>844,405</b>	<b>422,203</b>	<b>148,387</b>	<b>(273,815)</b>
<b>Net Surplus (Deficit)</b>	<b>473,960</b>	<b>642,595</b>	<b>321,298</b>	<b>498,290</b>	<b>176,993</b>
Beginning Unreserved Fund Balance				3,282,823	
Ending Unreserved Fund Balance	3,282,823			3,781,113	

City of Evanston					
Southwest TIF					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated Budget	3/1-8/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Net Property Tax Increment	674,545	686,000	343,000	308,916	(34,085)
Interest Income	2,509	10,000	5,000	54	(4,946)
<b>Total Revenue</b>	<b><u>677,054</u></b>	<b><u>696,000</u></b>	<b><u>348,000</u></b>	<b><u>308,970</u></b>	<b><u>(39,030)</u></b>
Series 2003 Principal	-	-	-	-	-
Series 2003 Interest	-	-	-	-	-
Contribution to Other Agencies	800,000	-	-	-	-
Other Expenses	-	-	-	-	-
Operating Transfer to General Fund	24,100	24,122	12,061	12,060	(1)
<b>Total Expenditures</b>	<b><u>824,100</u></b>	<b><u>24,122</u></b>	<b><u>12,061</u></b>	<b><u>12,060</u></b>	<b><u>(1)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>(147,046)</u></b>	<b><u>671,878</u></b>	<b><u>335,939</u></b>	<b><u>296,910</u></b>	<b><u>(39,029)</u></b>
Beginning Unreserved Fund Balance				(84,759)	
Ending Unreserved Fund Balance	(84,759)			212,151	

City of Evanston					
Debt Service Fund					
Year-to-date as of August 31, 2009					
	2008-09	2009-10	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated Budget	3/1-8/31/09	Actual Less
	Actual	Budget	Adopted	Actual	Prorated Budget
Net Property Tax- Current	10,047,694	10,138,162	5,069,081	3,858,728	(1,210,353)
Net Property Tax- Prior Year	-	-	-	175,290	175,290
Capitalized Interest	-	300,000	150,000	-	(150,000)
Bond Proceeds/Premium/ Discounts	14,509,363	-	-	-	-
Misc Revenue	-	-	-	-	-
Interest Income	63,320	200,000	100,000	1,999	(98,001)
Transfer from Special Assessment Fund	328,944	311,606	155,803	155,802	(1)
Transfer from General Fund	-	-	-	-	-
<b>Total Revenue</b>	<b>24,949,321</b>	<b>10,949,768</b>	<b>5,474,884</b>	<b>4,191,819</b>	<b>(1,283,065)</b>
Series 1997-Principal	-	-	-	-	-
Series 1997-Interest	-	-	-	-	-
Series 1998- Principal	-	-	-	-	-
Series 1998- Interest	-	-	-	-	-
Series 1999- Principal	405,614	-	-	-	-
Series 1999- Interest	72,727	-	-	-	-
Series 2000 - Principal	195,000	-	-	-	-
Series 2000 - Interest	209,472	-	-	-	-
Series 2000 D- Principal	-	-	-	-	-
Series 2000 D- Interest	-	-	-	-	-
Series 2002 C- Principal	695,000	695,000	347,500	-	(347,500)
Series 2002 C- Interest	206,488	206,488	103,244	103,244	0
Series 2003 - Principal	580,000	580,000	290,000	-	(290,000)
Series 2003 - Interest	4,550	4,550	2,275	-	(2,275)
Series 2003 B- Principal	330,000	330,000	165,000	-	(165,000)
Series 2003 B- Interest	114,872	114,873	57,436	57,436	(0)
Series 2004- Principal	150,000	150,000	75,000	-	(75,000)
Series 2004- Interest	594,726	594,725	297,363	297,362	(1)
Series 2004 B- Principal	1,415,000	1,415,000	707,500	-	(707,500)
Series 2004 B- Interest	357,788	357,788	178,894	178,894	0
Series 2005- Principal	585,000	585,000	292,500	-	(292,500)
Series 2005- Interest	781,876	781,875	390,938	390,938	1
Series 2006- Principal	120,000	120,000	60,000	-	(60,000)
Series 2006- Interest	476,898	476,898	238,449	238,449	0
Series 2006 B Bonds- Interest	604,126	604,126	302,063	302,063	(0)
Series 2007 - Principal	1,250,000	1,250,000	625,000	-	(625,000)
Series 2007 - Interest	790,374	790,374	395,187	395,187	0
Series 2008A - Principal	341,700	195,000	97,500	-	(97,500)
Series 2008A - Interest	688,750	149,863	74,931	74,931	(0)
Series 2008C - Principal	-	341,700	170,850	-	(170,850)
Series 2008C - Interest	-	439,626	219,813	219,813	-
Series 2008D - Principal	-	405,614	202,807	-	(202,807)
Series 2008D - Interest	-	72,727	36,364	35,431	(933)
Series 2009- Estimated Interest/Principal	-	300,000	150,000	-	(150,000)
General Management and Support	336,375	5,000	2,500	-	(2,500)
Transfer out -General Fund	-	500,000	250,000	250,002	2
Escrow Funding	13,839,563	-	-	-	-
Fiscal Agent Fees	20,523	200,000	100,000	3,400	(96,600)
<b>Total Expenditures</b>	<b>25,166,422</b>	<b>11,666,225</b>	<b>5,833,112</b>	<b>2,547,150</b>	<b>(3,285,962)</b>
<b>Net Surplus (Deficit)</b>	<b>(217,101)</b>	<b>(716,457)</b>	<b>(358,228)</b>	<b>1,644,669</b>	<b>2,002,897</b>
Beginning Unreserved Fund Balance				956,558	
Ending Unreserved Fund Balance	956,558			2,601,227	

City of Evanston					
Howard Ridge TIF					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated	3/1-8/31/09	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	362,500	76,945	(285,555)
Interest Income	<u>2,462</u>	<u>10,000</u>	<u>5,000</u>	<u>197</u>	<u>(4,803)</u>
<b>Total Revenue</b>	<b><u>183,140</u></b>	<b><u>735,000</u></b>	<b><u>367,500</u></b>	<b><u>77,142</u></b>	<b><u>(290,358)</u></b>
General Management Support	78,975	16,000	8,000	-	(8,000)
Transfer Out- General Fund	120,400	120,395	60,198	60,198	1
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>199,375</u></b>	<b><u>136,395</u></b>	<b><u>68,198</u></b>	<b><u>60,198</u></b>	<b><u>(8,000)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>(16,235)</u></b>	<b><u>598,605</u></b>	<b><u>299,303</u></b>	<b><u>16,944</u></b>	<b><u>(282,358)</u></b>
Beginning Unreserved Fund Balance				143,550	
Ending Unreserved Fund Balance	143,550			160,494	

City of Evanston					
Downtown II TIF					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated	3/1-8/31/09	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	4,921,500	4,468,819	(452,681)
Transfer in- Downtown II TIF Capital Project Fund	-	3,500,674	1,750,337	-	(1,750,337)
Interest Income	<u>88,471</u>	<u>120,000</u>	<u>60,000</u>	<u>11,577</u>	<u>(48,423)</u>
<b>Total Revenue</b>	<b><u>9,296,409</u></b>	<b><u>13,463,674</u></b>	<b><u>6,731,837</u></b>	<b><u>4,480,396</u></b>	<b><u>(2,251,441)</u></b>
Series 2000C Principal	-	-	-	-	-
Series 2000C Interest	(55,361)	-	-	-	-
Paying Agent Fees	7,126	-	-	-	-
Downtown Projects	-	-	-	-	-
Contribution to Other Agency	-	820,000	410,000	820,000	410,000
General Management & Support	-	401,040	200,520	66,000	(134,520)
Capital Projects	475,569			18,242	
Transfer Out- General Fund	325,000	325,000	162,500	162,498	(2)
Transfer Out- Maple Garage Fund	4,600,000	-	-	-	-
Transfer Out- Sherman Garage	<u>1,872,829</u>	<u>11,800,000</u>	<u>5,900,000</u>	<u>5,899,998</u>	<u>(2)</u>
<b>Total Expenditures</b>	<b><u>7,225,163</u></b>	<b><u>13,346,040</u></b>	<b><u>6,673,020</u></b>	<b><u>6,966,738</u></b>	<b><u>275,476</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>2,071,246</u></b>	<b><u>117,634</u></b>	<b><u>58,817</u></b>	<b><u>(2,486,342)</u></b>	<b><u>(2,526,917)</u></b>
Beginning Unreserved Fund Balance				6,309,388	
Ending Unreserved Fund Balance	6,309,388			3,823,046	

City of Evanston					
West Evanston TIF					
Year-to-date as of August 31, 2009					
	2008-09	2009-10	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated	3/1-8/31/09	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	219,241	181,416	(37,825)
Interest Income	108	5,000	2,500	271	(2,229)
<b>Total Revenue</b>	<b><u>372,749</u></b>	<b><u>443,482</u></b>	<b><u>221,741</u></b>	<b><u>181,687</u></b>	<b><u>(40,054)</u></b>
General Management Support	-	75,000	37,500	15,000	(22,500)
Transfer to General Fund	-	-	-	-	-
<b>Total Expenditures</b>	<b><u>-</u></b>	<b><u>75,000</u></b>	<b><u>37,500</u></b>	<b><u>15,000</u></b>	<b><u>(22,500)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>372,749</u></b>	<b><u>368,482</u></b>	<b><u>184,241</u></b>	<b><u>166,687</u></b>	<b><u>(17,554)</u></b>
Beginning Unreserved Fund Balance				382,791	
Ending Unreserved Fund Balance	382,791			549,478	

City of Evanston					
Special Assessment Fund					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated	3/1-8/31/09	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	350,000	56,597	(293,403)
Bond Proceeds	514,602	-	-	-	-
Investment Income	61,040	150,000	75,000	8,652	(66,348)
<b>Total Revenue</b>	<b><u>1,091,811</u></b>	<b><u>850,000</u></b>	<b><u>425,000</u></b>	<b><u>65,249</u></b>	<b><u>(359,751)</u></b>
Transfer to Debt Service Fund	328,944	311,606	155,803	155,802	(1)
Alley Paving Costs	-	1,700,000	850,000	-	(850,000)
General Management Support	-	30,000	15,000	75	(14,925)
Other Costs	3,393	-	-	605	605
<b>Total Expenditures</b>	<b><u>332,337</u></b>	<b><u>2,041,606</u></b>	<b><u>1,020,803</u></b>	<b><u>156,483</u></b>	<b><u>(864,320)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>759,474</u></b>	<b><u>(1,191,606)</u></b>	<b><u>(595,803)</u></b>	<b><u>(91,234)</u></b>	<b><u>504,569</u></b>
Beginning Unreserved Fund Balance				4,488,788	
Ending Unreserved Fund Balance	4,488,788			4,397,554	

City of Evanston					
Capital Improvement Fund					
Year-to-date as of August 31, 2009					
	2008-2009	2009-2010	2009-2010	2009-2010	2009-2010
	Audited	Adopted	Prorated	3/1-8/31/09	Actual Less
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Actual</u>	<u>Prorated Budget</u>
Bond Proceeds	8,840,282	7,821,016	3,910,508	-	(3,910,508)
Interfund Transfers In			-	-	-
Grants	465,057	1,778,000	889,000	555,569	(333,431)
Private Contributions	64,378	450,000	225,000	33,105	(191,895)
Miscellaneous	-	-	-	-	-
Interest Income	<u>293,789</u>	<u>500,000</u>	<u>250,000</u>	<u>16,915</u>	<u>(233,085)</u>
<b>Total Revenue</b>	<b><u>9,663,506</u></b>	<b><u>10,549,016</u></b>	<b><u>5,274,508</u></b>	<b><u>605,589</u></b>	<b><u>(4,668,919)</u></b>
General Administrative Expense	-	-	-	1,833	1,833
Capital Outlay (includes prior year rollovers)	10,085,584	19,875,054	9,937,527	2,219,068	(7,718,459)
Interfund Transfers Out	<u>300,000</u>	<u>300,000</u>	<u>150,000</u>	<u>150,000</u>	-
<b>Total Expenditures</b>	<b><u>10,385,584</u></b>	<b><u>20,175,054</u></b>	<b><u>10,087,527</u></b>	<b><u>2,370,902</u></b>	<b><u>(7,716,625)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>(722,078)</u></b>	<b><u>(9,626,038)</u></b>	<b><u>(4,813,019)</u></b>	<b><u>(1,765,313)</u></b>	<b><u>3,047,706</u></b>
Beginning Unreserved Fund Balance				13,190,488	
Ending Unreserved Fund Balance	13,190,488			11,425,175	