



Memorandum

To: Wally Bobkiewicz, City Manager
 Martin Lyons, Assistant City Manager/Chief Financial Officer

From: Ashley King, Finance Division Manager
 David Meimers, Accounting Manager

Subject: December 2015 Monthly Financial Report

Date: February 19, 2016

Please find attached the unaudited financial statements as of December 31, 2015. A summary by fund for revenues, expenditures, fund and cash balances is as follows:

Fund	Fund Description	YTD Revenues	YTD Expenses	YTD Net	Fund Balance	Cash Balance
100	GENERAL FUND	89,153,163	91,034,771	(1,881,608)	13,102,358	3,807,446
175	GENERAL ASSISTANCE FUND	1,336,224	779,714	556,510	739,609	522,645
180	GOOD NEIGHBOR FUND					1,000,000
185	LIBRARY FUND	6,885,044	6,161,123	723,921	2,102,891	1,543,607
195	NEIGHBORHOOD STABILIZATION	253,202	130,978	122,224	122,224	214,397
200	MOTOR FUEL TAX FUND	1,841,274	2,333,228	(491,954)	1,288,077	1,745,296
205	EMERGENCY TELEPHONE (E911)	1,023,646	1,329,323	(305,677)	602,677	645,921
210	SPECIAL SERVICE AREA (SSA) #4	322,058	323,000	(942)	144,258	0
215	CDBG FUND	1,722,828	1,431,590	291,238	476,140	10,218
220	CDBG LOAN	237,692	136,684	101,008	2,451,669	243,748
225	ECONOMIC DEVELOPMENT FUND	2,153,135	3,012,329	(859,193)	2,681,277	2,164,077
235	NEIGHBORHOOD IMPROV FUND	0	0	0	169,915	169,915
240	HOME FUND	552,523	499,594	52,929	4,633,008	4,500
250	AFFORDABLE HOUSING FUND	242,426	75,832	166,594	2,713,514	978,744
186	LIBRARY DEBT SERVICE FUND	562,740	601,811	(39,072)	132,667	0
300	WASHINGTON NATIONAL TIF FUND	4,925,014	4,139,172	785,843	6,972,547	6,826,707
305	SPECIAL SERVICE AREA (SSA) #5	422,531	297,150	125,381	589,427	525,429
310	HOWARD-HARTREY TIF	1,250,216	2,313,943	(1,063,726)	1,305,757	1,357,470
315	SOUTHWEST TIF FUND	0	893,475	(893,475)	0	0
330	HOWARD-RIDGE TIF FUND	606,568	689,664	(83,097)	176,022	152,518
335	WEST EVANSTON TIF FUND	257	57,137	(56,880)	443,490	551,934
345	CHICAGO-MAIN TIF	2,900,000	2,587,930	312,070	312,070	602,070
320	DEBT SERVICE FUND	25,085,026	13,184,391	11,900,635	15,697,422	262,407
415	CAPITAL IMPROVEMENTS FUND	8,500,767	10,621,855	(2,121,088)	6,049,838	8,243,107
420	SPECIAL ASSESSMENT FUND	392,255	228,417	163,838	2,682,406	2,678,336
505	PARKING SYSTEM FUND	9,178,746	11,481,405	(2,302,659)	10,512,058	11,077,944
510	WATER FUND	21,691,542	21,228,671	462,872	7,619,979	9,025,129
515	SEWER FUND	13,245,890	13,231,791	14,100	4,420,037	2,264,762
520	SOLID WASTE FUND	5,199,540	5,122,233	77,307	(1,034,768)	0
600	FLEET SERVICES FUND	3,335,942	2,941,540	394,402	273,458	0
601	EQUIPMENT REPLACEMENT FUND	1,536,458	1,820,815	(284,357)	1,899,429	1,090,184
605	INSURANCE FUND	16,683,830	17,256,521	(572,691)	(3,954,618)	1,036,699
Grand Totals		251,343,741	243,663,380	5,294,453	85,324,837	58,745,210

Included above are the ending balances as of December 31, 2015 for both unreserved fund and cash balances. Of these two amounts, cash balance is the more meaningful metric since this represents liquid cash and/or invested assets which may be used (or easily sold) to support and fund current operations. While ending fund balance is also an important measurement of the City's financial health, it usually includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses.

As of December 31, 2015, the General Fund is reporting a net deficit of \$1,881,608. The large increase in expenses over November 2015 is partially due to the three payrolls booked to December and the bills that have been approved by Council through February for 2015 purchases. December is typically a below average month for revenue receipt as property taxes have been received, building permits are slowing for the season, and Parks programs are more popular during the summer. As can be seen in the chart on page four of this memorandum, the General Fund expenditures are nearly 100% of budget and revenues are 97.5% of budget.

The 2016 Proposed Budget document showed an anticipated 2015 deficit of \$869,677 due to the timing of the Northwestern building permit will is anticipated to be received in the first quarter. Unaudited December financials show a net deficit of \$1,881,608. The City of Evanston has an internal policy that the General Fund should have 16.6% of operating costs as fund balance. The unaudited financial report shows the General Fund closing 2015 2.2% below the required two-month fund balance at 14.4%.

Through December 31, 2015, the Economic Development Fund is showing a fund balance of \$2,681,277 and a cash balance of \$2,164,077.

The Parking Fund made the \$3.2 million Sherman Garage deck payment in December, reducing their fund balance to \$10,512,058.

Through December 31, 2015, the Solid Waste Fund is showing a negative fund balance of \$1,034,768 and a cash balance of \$0. Both of these are improvements over the negative balances presented in the November monthly financial report.

Though operating at a surplus for the year, the Fleet Fund is showing no cash balance through December 31, 2015. The fund balance for the Fleet Fund is \$273,458. This is a significant improvement over the end of 2014 fund balance of negative \$113,833.

Through December 31, 2015, the Insurance Fund is showing a negative fund balance of \$3,954,618. This negative balance is primarily for claims/cases being expensed. These claims/cases have not been settled, and therefore there is no guarantee the City will actually experience this negative fund balance as estimated. The Insurance Fund's cash balance of \$1036,699 includes transfers from the IPBC Health Insurance Pool.

If there are any questions on the attached report, please contact me by phone at (847) 859-7884 or by email: aking@cityofevanston.org. Detailed fund summary reports can be found at the following link: <http://www.cityofevanston.org/city-budget/financial-reports/>.

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Martin Lyons, Treasurer of the City of Evanston, hereby affirm that I have reviewed the December 31, 2015 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer



Income Statement

Through 12/31/15
Summary Listing

Classification	2015 Budget Amount	Dec-15 Actual Amount	YTD Actual Amount	%	2014 Actual
Fund Category Governmental Funds					
Fund Type GENERAL FUND					
Fund 100 - GENERAL FUND					
Property Taxes	11,637,118	27	11,397,061	98	11,547,828
Other Taxes	43,689,300	4,473,912	44,182,115	100	42,686,089
License	5,227,777	1,219,906	5,274,252	101	4,905,786
Permit	8,134,082	342,334	6,704,846	82	9,393,158
Fee	100,700	38,510	155,619	155	205,422
Fines and Forfeitures	4,495,774	292,419	3,548,230	79	3,357,965
Health Department Charges				+++	749
Parking Charges for Services	640,000	640,000	640,000	100	641,667
Parks and Recreation Charges for Services	5,367,751	287,803	5,373,025	95	5,339,742
Other Charges for Services	2,127,216	161,111	2,231,053	105	1,912,451
Interfund Transfers	7,892,893	630,220	7,822,014	99	7,794,660
Intergovernmental Revenue	765,727	124,186	637,577	83	1,040,024
Other Revenue	1,316,343	580,930	1,180,800	51	1,366,946
Interest Income	50,000	693	6,572	13	13,037
REVENUE	91,444,681	8,792,050	89,153,164	97.5%	90,205,523
CITY COUNCIL	427,044.00	52,621.28	417,571.07	98	450,772.86
CITY CLERK	249,979.00	39,102.67	281,912.91	113	259,907.98
CITY MANAGER'S OFFICE	1,903,126.00	275,920.88	1,804,588.13	95	1,911,830.50
LAW	1,129,534.00	136,512.38	1,044,228.36	92	1,060,789.73
ADMINISTRATIVE SERVICES	10,371,388.00	1,248,398.33	9,540,412.76	92	8,382,104.81
COMMUNITY DEVELOPMENT	2,427,257.00	328,715.00	2,407,297.65	99	2,627,186.11
POLICE	27,745,569.00	3,178,654.27	28,354,274.19	102	28,272,128.42
FIRE MGMT & SUPPORT	14,462,599.08	1,830,078.22	14,837,196.93	103	14,806,149.91
HEALTH	3,658,702.00	315,942.09	3,198,674.20	87	3,030,175.05
PUBLIC WORKS	18,048,955.18	2,535,726.64	18,007,849.19	100	18,454,528.38
PARKS, REC. AND COMMUNITY SERV.	10,836,161.00	1,242,585.82	11,140,765.88	103	12,350,340.11
EXPENSE TOTALS	\$91,260,314.26	\$11,184,257.58	\$91,034,771.27	100%	\$91,605,913.86
Fund 100 - GENERAL FUND Totals					
REVENUE TOTALS	91,444,681.00	8,792,049.96	89,153,163.56	97%	90,205,523.26
EXPENSE TOTALS	91,260,314.26	11,184,257.98	91,034,771.27	100%	91,605,913.86
Fund 100 - GENERAL FUND Net Gain (Loss)	\$184,366.74	(\$2,392,208.02)	(\$1,881,607.71)		(\$1,400,390.60)



Income Statement

Through 12/31/15
Summary Listing

Classification	2015 Budget Amount	Dec-15 Actual Amount	YTD Actual Amount	%	2014 Actual
Fund 505 - PARKING SYSTEM FUND					
Other Taxes	.00	.00	.00	+++	(36.01)
Permit	.00	.00	150.00	+++	850.00
Parking Charges for Services	6,524,475	24,298	6,081,495	93	5,964,469
Parks and Recreation Charges for Services	65,925			0	
Interfund Transfers	3,711,770	243,775	2,925,296	79	2,925,296
Intergovernmental Revenue	12,125			0	24,125
Other Revenue	115,236	13,485	153,545	133	90,966
Interest Income	35,070	1,413	18,260	52	31,645
REVENUE	10,464,601	282,971	9,178,746		9,037,314
Overtime Pay	21,000	3,622	29,187	139	25,894
Insurance	492	2	22	4	432
Benefits General	1,297,531	143,625	1,136,535	88	1,213,273
Pensions	123,660	12,762	99,018	80	119,072
Utilities Services	388,855	40,050	280,524	72	343,942
GENERAL	2,644,587	214,928	2,418,013	91	2,318,894
GENERAL	284,747	63,965	243,068	85	148,465
Capital Outlay	3,529,850	323,406	2,107,697	60	(79,159)
Depreciation Expense	1,943,217			0	2,785,161
Contingencies	12,965	3,583	6,951	54	9,686
Debt Service	3,917,652	3,661,236	3,917,650	100	727,892
Miscellaneous	252,000			0	
Interfund Transfers	1,242,738	103,562	1,242,741	100	1,240,883
EXPENSE	15,659,294	4,570,740	11,481,405		8,854,437
Fund 505 - PARKING SYSTEM FUND Totals					
REVENUE TOTALS	10,464,601	282,971	9,178,746	88%	9,037,314
EXPENSE TOTALS	15,659,294	4,570,740	11,481,405	73%	8,854,437
Fund 505 - PARKING SYSTEM FUND Net Gain (Loss)	(5,194,693)	(4,287,769)	(2,302,659)	44%	182,877



Income Statement

Through 12/31/15
Summary Listing

Classification	2015 Budget Amount	Dec-15 Actual Amount	YTD Actual Amount	%	2014 Actual
Fund 510 - WATER FUND					
Fee for service	70,000	9,311	105,483	151	118,038
Water Charges for Services	15,303,000	1,165,248	15,301,983	100	14,464,248
Sewer Charges for Services	45,000	3,525	45,102	100	44,518
Other Charges for Services	120,000		125,545	105	116,865
Intergovernmental Revenue				+++	14,181
Other Revenue	12,511,100	22,590	6,109,981	49	293,882
Interest Income	10,000	667	3,448	34	17,552
REVENUE	28,059,100	1,201,341	21,691,542		15,069,284
Other Employee Pay	81,120	8,000	48,689	60	35,513
Overtime Pay	129,325	25,919	111,890	87	155,600
Insurance	2,055	2	16	1	1,693
Benefits General	4,499,871	568,911	4,510,822	100	4,140,317
Pensions	419,970	51,585	386,339	92	434,861
Utilities Services	947,400	142,916	816,232	86	740,258
GENERAL	1,139,600	108,519	410,849	36	770,174
Utilities Supplies	62,500		55,304	88	72,803
GENERAL	1,190,390	132,803	913,527	77	982,073
Capital Outlay	18,752,100	21,266	583,227	3	12,663
Depreciation Expense				+++	1,569,014
Contingencies	1,000	497	854	85	756
Debt Service	1,046,399	744,959	1,046,399	100	438,227
Miscellaneous	12,480		875	7	770,057
Interfund Transfers	3,791,432	3,365,953	12,343,648	326	9,461,523
EXPENSES	32,075,642	5,171,331	21,228,671		19,585,533
Fund 510 - WATER FUND Totals					
REVENUE TOTALS	28,059,100	1,201,341	21,691,542	77%	15,069,284
EXPENSE TOTALS	32,075,642	5,171,331	21,228,671	66%	19,585,533
Fund 510 - WATER FUND Net Gain (Loss)	(4,016,542)	(3,969,990)	462,872	(12%)	(4,516,249)



Income Statement

Through 12/31/15
Summary Listing

Classification	2015 Budget Amount	Dec-15 Actual Amount	YTD Actual Amount	%	2014 Actual
Fund 515 - SEWER FUND					
Sewer Charges for Services	13,058,000	970,932	13,003,876	100	12,766,915
Other Charges for Services	14,700		19,650	134	18,150
Other Revenue	4,165		219,659	5,274	
Interest Income	1,000	763	2,706	271	3,221
REVENUE	13,077,865	971,696	13,245,890		12,788,286
Other Employee Pay		3,120	31,608	+++	
Overtime Pay	30,000	6,731	33,676	112	50,690
Insurance	405			0	403
Benefits General	996,644	126,631	1,005,582	101	1,103,559
Pensions	94,586	11,633	91,066	96	108,534
Utilities Services	7,000	1,022	1,022	15	6,638
GENERAL	916,500	30,295	897,053	98	140,486
GENERAL	86,300	11,599	48,644	56	119,518
Capital Outlay	628,500	3,400	500,881	80	212,183
Depreciation Expense				+++	3,367,923
Debt Service	9,619,477	1,133,309	9,613,730	100	1,735,371
Miscellaneous	5,000		3,306	66	
Interfund Transfers	1,005,223	83,769	1,005,223	100	800,045
EXPENSES	13,389,635	1,411,509	13,231,791		7,645,350
Fund 515 - SEWER FUND Totals					
REVENUE TOTALS	13,077,865	971,696	13,245,890	101%	12,788,286
EXPENSE TOTALS	13,389,635	1,411,509	13,231,791	99%	7,645,350
Fund 515 - SEWER FUND Net Gain (Loss)	(311,770)	(439,813)	14,100	(5%)	5,142,936



Income Statement

Through 12/31/15
Summary Listing

Classification	2015 Budget Amount	Dec-15 Actual Amount	YTD Actual Amount	%	2014 Actual
Fund 520 - SOLID WASTE FUND					
License	175,000	44,118	357,583	204	125,497
Other Charges for Services	3,616,394	292,176	3,557,884	98	3,590,758
Interfund Transfers	1,055,967	87,997	1,055,967	100	1,055,967
Other Revenue	235,000	6,676	228,105	97	254,958
REVENUE	5,082,361	430,967	5,199,540		5,027,180
Overtime Pay	25,000	10,460	41,358	165	70,748
Insurance	255	1	6	3	226
Benefits General	756,249	72,063	702,232	93	739,492
Pensions	69,165	6,877	60,582	88	82,748
Utilities Services	9,000	2,287	14,801	164	12,953
GENERAL	3,688,246	515,744	3,629,296	98	3,378,897
GENERAL	53,300	11,195	73,788	138	43,846
Capital Outlay	25,000	11,152	24,738	99	20,309
Debt Service	60,000	72,393	85,326	142	31,274
Miscellaneous	15,500		0	0	
Interfund Transfers	490,105	40,842	490,106	100	475,202
EXPENSE	5,191,820	743,015	5,122,233		4,855,696
Fund 520 - SOLID WASTE FUND Totals					
REVENUE TOTALS	5,082,361	430,967	5,199,540	102%	5,027,180
EXPENSE TOTALS	5,191,820	743,015	5,122,233	99%	4,855,696
Fund 520 - SOLID WASTE FUND Net Gain (Loss)	(109,459)	(312,047)	77,307	(71%)	171,484



Budget by Organization Report

Through 12/31/15

Prior Fiscal Year Activity Included

Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 100 - GENERAL FUND				
REVENUE				
Property Taxes	11,637,118	27	11,397,061	11,547,828
Other Taxes	43,689,300	4,473,912	44,182,115	42,686,089
Licenses, Permits and Fees	13,462,559	1,600,750	12,134,717	14,504,366
Fines and Forfeitures	4,495,774	292,419	3,548,230	3,357,965
Charges for Services	8,134,967	1,088,914	8,244,078	7,894,609
Interfund Transfers	7,892,893	630,220	7,822,014	7,794,660
Intergovernmental Revenue	765,727	124,186	637,577	1,040,024
Other Revenue	1,316,343	580,930	1,180,800	1,366,946
Interest Income	50,000	693	6,572	13,037
REVENUE TOTALS	91,444,681	8,792,050	89,153,163	90,205,523
EXPENSE				
Salary and Benefits	68,404,181	8,152,314	68,435,566	69,079,362
Services and Supplies	11,407,830	1,982,959	11,410,278	11,645,408
Capital Outlay	185,600	43,998	142,786	204,704
Insurance and Other Chargebacks	3,019,098	252,231	3,020,991	2,949,778
Community Sponsored Organizations	966,029	113,682	952,678	677,669
Contingencies	212,967		30,433	57,117
Miscellaneous	1,661,041	197,676	1,740,185	1,685,166
Interfund Transfers	5,478,568	441,399	5,301,854	5,306,709
EXPENSE TOTALS	91,335,314	11,184,258	91,034,771	91,605,914
Fund 100 - GENERAL FUND Totals				
REVENUE TOTALS	91,444,681	8,792,050	89,153,163	90,205,523
EXPENSE TOTALS	91,335,314	11,184,258	91,034,771	91,605,914
Fund 100 - GENERAL FUND Totals	109,367	(2,392,208)	(1,881,608)	(1,400,391)
Starting Fund Balance	14,983,966		14,983,966	
Net Change	109,367		(1,881,608)	
Ending Fund Balance	15,093,333		13,102,358	



Budget by Organization Report

Through 12/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 175 - GENERAL ASSISTANCE FUND				
REVENUE				
Property Taxes	1,348,553		1,313,420	1,762,916
Intergovernmental Revenue			3,208	1,992
Other Revenue	25,000		19,534	491,066
Interest Income	1,000	8	62	88
REVENUE TOTALS	1,374,553	8	1,336,224	2,256,061
EXPENSE				
Salary and Benefits	215,319	26,951	183,547	146,369
Services and Supplies	1,155,050	42,027	591,542	694,669
Community Sponsored Organizations				105,445
Miscellaneous			4,625	1,308
EXPENSE TOTALS	1,370,369	68,978	779,714	947,791
Fund 175 - GENERAL				
REVENUE TOTALS	1,374,553	8	1,336,224	2,256,061
EXPENSE TOTALS	1,370,369	68,978	779,714	947,791
Fund 175 - GENERAL	4,184	(68,970)	556,510	1,308,270
Starting Fund Balance	183,099		183,099	
Net Change	1,370,369		556,510	
Ending Fund Balance	1,553,468		739,609	



Budget by Organization Report

Through 12/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 176 - HEALTH AND HUMAN SERVICES				
REVENUE				
Interfund Transfers	884,794	73,733	884,794	
REVENUE TOTALS	884,794	73,733	884,794	
EXPENSE				
Community Sponsored Organizations	859,153	25,778	849,388	
EXPENSE TOTALS	859,153	25,778	849,388	
Fund 176 - HEALTH AND HUMAN				
REVENUE TOTALS	884,794	73,733	884,794	
EXPENSE TOTALS	859,153	25,778	849,388	
Fund 176 - HEALTH AND HUMAN	25,641	47,955	35,406	
Starting Fund Balar	0		-	
Net Change	25,641		35,406	
Ending Fund Balan	25,641		35,406	



Budget by Organization Report

Through 12/31/15

Prior Fiscal Year Activity Included

Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 185 - LIBRARY FUND				
REVENUE				
Property Taxes	5,813,505	16,869	5,916,852	5,205,279
Other Taxes	50,200	50,200	50,200	50,200
Fines and Forfeitures	156,000	14,045	189,929	157,637
Interfund Transfers	171,000		171,000	199,315
Intergovernmental Revenue	94,177		238,203	192,069
Other Revenue		(64)	286	22,662
Library Revenue	346,810	129,497	315,890	255,774
Interest Income		306	2,683	2,869
REVENUE TOTALS	6,631,692	210,853	6,885,044	6,085,806
EXPENSE				
Salary and Benefits	4,710,919	546,927	4,354,576	4,130,680
Services and Supplies	1,542,994	240,934	1,437,572	1,262,675
Capital Outlay	46,430	3,294	37,508	69,995
Insurance and Other Chargebacks	77,268	6,439	77,268	114,597
Miscellaneous	250,000	20,833	250,000	210,000
Interfund Transfers	4,081	350	4,200	4,081
EXPENSE TOTALS	6,631,692	818,777	6,161,123	5,792,028
Fund 185 - LIBRARY FUND Totals				
REVENUE TOTALS	6,631,692	210,853	6,885,044	6,085,806
EXPENSE TOTALS	6,631,692	818,777	6,161,123	5,792,028
Fund 185 - LIBRARY FUND Totals		(607,924)	723,921	293,777
Starting Fund Balan	1,378,970		1,378,970	
Net Change	-		723,921	
Ending Fund Balan	1,378,970		2,102,891	



Budget by Organization Report

Through 12/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 186 - LIBRARY DEBT SERVICE FUND				
REVENUE				
Property Taxes	605,138	1,351	601,811	746,112
Interest Income	1,000			
REVENUE TOTALS	606,138	1,351	601,811	746,112
EXPENSE				
Services and Supplies				
Capital Outlay				
Debt Service	605,138	522,338	562,740	748,521
EXPENSE TOTALS	605,138	522,338	562,740	748,521
Fund 186 - LIBRARY DEBT				
REVENUE TOTALS	606,138	1,351	601,811	746,112
EXPENSE TOTALS	605,138	599,243	562,740	748,521
Fund 186 - LIBRARY DEBT	1,000	(597,892)	39,072	(2,409)
Starting Fund Balance	93,595		93,595	-
Net Change	1,000		39,072	
Ending Fund Balance	94,595		132,667	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 195 - NEIGHBORHOOD STABILIZATION FUND				
REVENUE				
Licenses, Permits and Fees				
Intergovernmental Revenue		57,840	117,527	1,107,077
Other Revenue	500,000		135,461	42,412
Interest Income		27	213	
REVENUE TOTALS	500,000	57,867	253,202	1,149,489
EXPENSE				
Salary and Benefits	53,661	5,657	59,467	90,126
Services and Supplies	3,250	113	4,611	4,265
Capital Outlay	155,000	8,664	69,203	660,448
Insurance and Other Chargebacks	4,191	349	4,191	7,951
Debt Service				
Miscellaneous	159,994		180	339,920
Interfund Transfers	7,500	2,330	(6,674)	46,779
EXPENSE TOTALS	383,596	17,113	130,978	1,149,489
Fund 195 - NEIGHBORHOOD				
REVENUE TOTALS	500,000	57,867	253,202	1,149,489
EXPENSE TOTALS	383,596	17,113	130,978	1,149,489
Fund 195 - NEIGHBORHOOD	116,404	40,754	122,224	
Starting Fund Balan	-		-	
Net Change	116,404		122,224	
Ending Fund Balanc	116,404		122,224	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 200 - MOTOR FUEL TAX FUND				
REVENUE				
Intergovernmental Revenue	1,750,000	832,662	1,840,455	2,194,015
Other Revenue				
Interest Income	1,000	151	819	277
Reappropriation of Surplus				
REVENUE TOTALS	1,751,000	832,813	1,841,274	2,194,292
EXPENSE				
Services and Supplies				
Capital Outlay	1,700,000	121,605	1,500,228	893,829
Contingencies				
Debt Service				
Miscellaneous				
Interfund Transfers	833,000	69,417	833,000	833,000
EXPENSE TOTALS	2,533,000	191,021	2,333,228	1,726,829
Fund 200 - MOTOR FUEL TAX				
REVENUE TOTALS	1,751,000.00	832,813.34	1,841,274.32	2,194,292.31
EXPENSE TOTALS	2,533,000	191,021	2,333,228	1,726,829
Fund 200 - MOTOR FUEL TAX	(782,000)	641,792	(491,954)	467,463
Starting Fund Balan	1,780,031		1,780,031	
Net Change	(782,000)		(491,954)	
Ending Fund Balanc	998,031		1,288,077	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 205 - EMERGENCY TELEPHONE (E911) FUND				
REVENUE				
Licenses, Permits and Fees	1,038,239	194,313	1,023,357	939,451
Intergovernmental Revenue				
Other Revenue			100	1,751
Interest Income	1,000	2	189	99
REVENUE TOTALS	1,039,239	194,315	1,023,646	941,302
EXPENSE				
Salary and Benefits	559,058	71,570	579,447	512,750
Services and Supplies	653,661	35,054	347,694	346,506
Capital Outlay	40,000	243,973	239,421	238,052
Insurance and Other Chargebacks	12,038	1,003	12,038	11,622
Community Sponsored Organizations				
Contingencies	5,000		2,046	
Debt Service				
Miscellaneous			1,500	1,500
Interfund Transfers	147,177	12,265	147,177	143,398
EXPENSE TOTALS	\$1,416,934	\$363,865	\$1,329,323	\$1,253,827
Fund 205 - EMERGENCY				
REVENUE TOTALS	1,039,239	194,315	1,023,646	941,302
EXPENSE TOTALS	1,416,934	363,865	1,329,323	1,253,827
Fund 205 - EMERGENCY	(377,695)	(169,550)	(305,677)	(312,526)
Starting Fund Balan	908,353		908,353	
Net Change	(136,734)		(305,677)	
Ending Fund Balanc	771,619		602,677	



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 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 210 - SPECIAL SERVICE AREA (SSA) #4				
REVENUE				
Property Taxes	320,000		322,055	310,595
Interest Income			3	4
REVENUE TOTALS	320,000		322,058	310,599
EXPENSE				
Services and Supplies	320,000		323,000	320,000
EXPENSE TOTALS	320,000		323,000	320,000
Fund 210 - SPECIAL SERVICE				
REVENUE TOTALS	320,000		322,058	310,599
EXPENSE TOTALS	320,000		323,000	320,000
Fund 210 - SPECIAL SERVICE			(942)	(9,401)
Starting Fund Balan	145,200		145,200	
Net Change	-		(942)	
Ending Fund Balan	145,200		144,258	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 215 - CDBG FUND				
REVENUE				
Charges for Services			3,318	13,196
Interfund Transfers				
Intergovernmental Revenue	1,400,000	605,063	1,719,510	
Other Revenue	590,111			
Interest Income				
REVENUE TOTALS	1,990,111	605,063	1,722,828	13,196
EXPENSE				
Salary and Benefits	430,821	47,034	362,786	268,181
Services and Supplies	21,823	2,400	28,988	70,199
Capital Outlay	827,211	31,293	262,364	188,836
Insurance and Other Chargebacks	6,227	519	6,227	3,035
Community Sponsored Organizations	281,500		235,459	210,737
Contingencies				
Debt Service				
Miscellaneous	55,500	8,743	72,142	74,660
Interfund Transfers	367,029.00	22,563.39	463,622.89	596,848.62
EXPENSE TOTALS	1,990,111	112,553	1,431,590	1,412,496
Fund 215 - CDBG FUND Totals				
REVENUE TOTALS	1,990,111	605,063	1,722,828	13,196
EXPENSE TOTALS	1,990,111	112,553	1,431,590	1,412,496
Fund 215 - CDBG FUND Totals		492,510	291,238	(1,399,300)
Starting Fund Balan	184,902		184,902	
Net Change	-		291,238	
Ending Fund Balanc	184,902		476,140	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 220 - CDBG LOAN				
REVENUE				
Charges for Services				
Intergovernmental Revenue	237,000			(5,873)
Other Revenue		47,689	237,317	45,376
Interest Income	100	68	375	
REVENUE TOTALS	237,100	47,758	237,692	39,503
EXPENSE				
Salary and Benefits				
Services and Supplies	237,100	107,509	134,765	39,503
Miscellaneous		(2,249)	1,919	
Interfund Transfers				
EXPENSE TOTALS	237,100	105,260	136,684	39,503
Fund 220 - CDBG LOAN Totals				
REVENUE TOTALS	237,100	47,758	237,692	39,503
EXPENSE TOTALS	237,100	105,260	136,684	39,503
Fund 220 - CDBG LOAN Totals	\$0	(\$57,503)	\$101,008	\$0
Starting Fund Balan	2,350,661		2,350,661	
Net Change	-		101,008	
Ending Fund Balanc	2,350,661		2,451,669	



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 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 225 - ECONOMIC DEVELOPMENT FUND				
REVENUE				
Other Taxes	1,800,000	38,708	2,104,007	1,913,372
Interfund Transfers	47,500			
Intergovernmental Revenue				
Other Revenue	65,500	3,958	49,000	45,500
Interest Income	3,700	12	128	2,831
REVENUE TOTALS	1,916,700	42,678	2,153,135	1,961,703
EXPENSE				
Salary and Benefits	672,310	66,481	596,265	558,123
Services and Supplies	912,200	10,172	295,851	738,622
Capital Outlay	253,500	14,426	194,941	94,978
Insurance and Other Chargebacks	14,782	1,232	14,782	14,271
Community Sponsored Organizations				181
Miscellaneous	916,000	175	1,293,041	52,105
Interfund Transfers	483,736.00	51,454.00	617,448.00	470,154.96
EXPENSE TOTALS	3,252,528	143,940	3,012,329	1,928,435
Fund 225 - ECONOMIC				
REVENUE TOTALS	1,916,700	42,678	2,153,135	1,961,703
EXPENSE TOTALS	3,252,528	143,940	3,012,329	1,928,435
Fund 225 - ECONOMIC	(1,335,828)	(101,261)	(859,193)	33,268
Starting Fund Balan	3,540,471		3,540,471	
Net Change	(1,335,828)		(859,193)	
Ending Fund Balanc	2,204,643		2,681,277	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 235 - NEIGHBORHOOD IMPROVEMENT				
REVENUE				
Other Taxes	20,000			20,000
Interfund Transfers				
Interest Income				
REVENUE TOTALS	20,000			20,000
EXPENSE				
Services and Supplies				
Capital Outlay				
Debt Service				
Miscellaneous	50,000			
Interfund Transfers				
EXPENSE TOTALS	50,000			
Fund 235 - NEIGHBORHOOD				
REVENUE TOTALS	20,000			20,000
EXPENSE TOTALS	50,000			
Fund 235 - NEIGHBORHOOD	(\$30,000)	\$0	\$0	\$20,000
Starting Fund Balan	169,915		169,915	
Net Change	(30,000)		-	
Ending Fund Balanc	139,915		169,915	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 240 - HOME FUND				
REVENUE				
Intergovernmental Revenue	216,000	59,442	518,870	
Other Revenue	225,200	2,407	33,633	27,384
Interest Income		4	19	63
REVENUE TOTALS	441,200	61,853	552,523	27,447
EXPENSE				
Salary and Benefits	38,171		12,388	22,164
Services and Supplies	402,529	26,136	458,168	924,053
Capital Outlay				146
Insurance and Other Chargebacks				
Community Sponsored Organizations				
Debt Service				
Miscellaneous	500		680	716
Interfund Transfers		211	28,359	13,143
EXPENSE TOTALS	441,200	26,347	499,594	960,223
Fund 240 - HOME FUND Totals				
REVENUE TOTALS	441,200	61,853	552,523	27,447
EXPENSE TOTALS	441,200	26,347	499,594	960,223
Fund 240 - HOME FUND Totals		35,506	52,929	(932,776)
Starting Fund Balan	4,580,079		4,580,079	
Net Change	-		52,929	
Ending Fund Balanc	4,580,079		4,633,008	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 250 - AFFORDABLE HOUSING FUND				
REVENUE				
Other Taxes	30,000	10,000	100,000	30,000
Interfund Transfers				
Intergovernmental Revenue				
Other Revenue	374,772	694	142,315	160,525
Interest Income	228	5	111	256
REVENUE TOTALS	405,000	10,700	242,426	190,781
EXPENSE				
Salary and Benefits				
Services and Supplies	350,000		98	23,949
Miscellaneous	55,000	21,584	75,734	57,000
Interfund Transfers				13,990
EXPENSE TOTALS	405,000	21,584	75,832	94,939
Fund 250 - AFFORDABLE				
REVENUE TOTALS	405,000	10,700	242,426	190,781
EXPENSE TOTALS	405,000	21,584	75,832	94,939
Fund 250 - AFFORDABLE		(10,884)	166,594	95,842
Starting Fund Balan	2,546,920		2,546,920	
Net Change	-		166,594	
Ending Fund Balanc	2,546,920		2,713,514	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 300 - WASHINGTON NATIONAL TIF FUND				
REVENUE				
Property Taxes	4,900,000		4,921,484	4,969,568
Interest Income	10,000	694	3,530	13,420
REVENUE TOTALS	4,910,000	694	4,925,014	4,982,987
EXPENSE				
Salary and Benefits				
Services and Supplies		338	1,408	36,978
Capital Outlay	1,800,000	32,913	198,823	246
Debt Service	575,000	559,988	574,976	577,280
Miscellaneous	500,000		98,670	74,003
Interfund Transfers	3,265,296	272,108	3,265,296	3,256,296
EXPENSE TOTALS	6,140,296	865,346	4,139,172	3,944,802
Fund 300 - WASHINGTON				
REVENUE TOTALS	4,910,000	694	4,925,014	4,982,987
EXPENSE TOTALS	6,140,296	865,346	4,139,172	3,944,802
Fund 300 - WASHINGTON	(1,230,296)	(864,653)	785,843	1,038,186
Starting Fund Balan	6,186,704		6,186,704	
Net Change	(1,230,296)		785,843	
Ending Fund Balanc	4,956,408		6,972,547	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 305 - SPECIAL SERVICE AREA (SSA) #5				
REVENUE				
Property Taxes	425,000		422,527	428,515
Interest Income	300		4	5
REVENUE TOTALS	425,300		422,531	428,521
EXPENSE				
Services and Supplies				
Debt Service	425,175	276,075	297,150	442,050
Miscellaneous				
EXPENSE TOTALS	425,175	276,075	297,150	442,050
Fund 305 - SPECIAL SERVICE				
REVENUE TOTALS	425,300		422,531	428,521
EXPENSE TOTALS	425,175	276,075	297,150	442,050
Fund 305 - SPECIAL SERVICE	125	(276,075)	125,381	(13,529)
Starting Fund Balar	464,046		464,046	
Net Change	125		125,381	
Ending Fund Balan	464,171		589,427	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 310 - HOWARD-HARTREY TIF				
REVENUE				
Property Taxes	1,150,000		1,248,231	1,140,311
Interest Income	4,500	315	1,985	13,819
REVENUE TOTALS	1,154,500	315	1,250,216	1,154,130
EXPENSE				
Services and Supplies		88	1,158	1,003,464
Capital Outlay	1,000,000	2,862	11,402	246
Community Sponsored Organizations				
Debt Service				776,153
Miscellaneous	2,500,000		2,153,374	217,435
Interfund Transfers	148,010	12,334	148,010	144,400
EXPENSE TOTALS	3,648,010	15,284	2,313,943	2,141,697
Fund 310 - HOWARD-HARTREY				
REVENUE TOTALS	1,154,500	315	1,250,216	1,154,130
EXPENSE TOTALS	3,648,010	15,284	2,313,943	2,141,697
Fund 310 - HOWARD-HARTREY	(\$2,493,510)	(\$14,969)	(\$1,063,726)	(\$987,566)
Starting Fund Balan	2,369,483		2,369,483	
Net Change	(2,493,510)		(1,063,726)	
Ending Fund Balanc	(124,027)		1,305,757	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 315 - SOUTHWEST TIF FUND				
REVENUE				
Property Taxes				607,662
Interest Income				6
REVENUE TOTALS				607,668
EXPENSE				
Services and Supplies	861,217	88	88	1,978
Capital Outlay				15,600
Debt Service				
Miscellaneous			893,387	
Interfund Transfers				29,500
EXPENSE TOTALS	861,217	88	893,475	47,077
Fund 315 - SOUTHWEST TIF				
REVENUE TOTALS				607,668
EXPENSE TOTALS	861,217	88	893,475	47,077
Fund 315 - SOUTHWEST TIF	(861,217)	(88)	(893,475)	560,591
Starting Fund Balan	893,665		893,665	
Net Change	(861,217)		(893,475)	
Ending Fund Balanc	32,448		190	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 320 - DEBT SERVICE FUND				
REVENUE				
Property Taxes	10,879,993	24,687	11,156,231	11,237,317
Interfund Transfers	2,743,836	136,888	1,642,654	986,132
Other Revenue		70,041	12,278,473	811,431
Interest Income	1,500	290	7,668	11,934
REVENUE TOTALS	13,625,329	231,905	25,085,026	13,046,814
EXPENSE				
Services and Supplies	292,320	1,500	155,576	79,120
Debt Service	13,432,509	9,399,239	13,028,022	12,780,039
Miscellaneous	193,285		793	
Interfund Transfers				
EXPENSE TOTALS	13,918,114	9,400,739	13,184,391	12,859,158
Fund 320 - DEBT SERVICE FUND				
REVENUE TOTALS	13,625,329	231,905	25,085,026	13,046,814
EXPENSE TOTALS	13,918,114	9,400,739	13,184,391	12,859,158
Fund 320 - DEBT SERVICE FUND	(\$292,785)	(\$9,168,834)	\$11,900,635	\$187,656
Starting Fund Balan	3,796,787		3,796,787	
Net Change	(292,785)		11,900,635	
Ending Fund Balanc	3,504,002		15,697,422	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 330 - HOWARD-RIDGE TIF FUND				
REVENUE				
Property Taxes	545,000	()	540,576	444,587
Other Revenue	300,500	(5,060)	64,176	61,932
Interest Income	500	11	1,815	211
REVENUE TOTALS	846,000	(5,049)	606,568	506,731
EXPENSE				
Services and Supplies	490,000	1,204	587,839	553,958
Capital Outlay	200,000		(6,275)	166,921
Community Sponsored Organizations				
Debt Service	600	49	585	2,507
Miscellaneous			15	
Interfund Transfers	107,500	8,958	107,500	105,500
EXPENSE TOTALS	798,100	10,211	689,664	828,885
Fund 330 - HOWARD-RIDGE TIF				
REVENUE TOTALS	846,000	(5,049)	606,568	506,731
EXPENSE TOTALS	798,100.00	10,210.81	689,664.41	828,884.99
Fund 330 - HOWARD-RIDGE TIF	47,900	(15,260)	(83,097)	(322,154)
Starting Fund Balan	259,119		259,119	
Net Change	47,900		(83,097)	
Ending Fund Balanc	307,019		176,022	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 335 - WEST EVANSTON TIF FUND				
REVENUE				
Property Taxes				
Other Revenue	105,000			100,262
Interest Income	100	40	257	765
REVENUE TOTALS	105,100	40	257	101,027
EXPENSE				
Services and Supplies		88	1,158	1,978
Capital Outlay		(1,028)	(11,205)	246
Contingencies				
Debt Service	10,000	598	7,185	14,122
Miscellaneous	95,000			61,950
Interfund Transfers	60,000	5,000	60,000	60,000
EXPENSE TOTALS	165,000	4,658	57,137	138,295
Fund 335 - WEST EVANSTON TIF				
REVENUE TOTALS	105,100	40	257	101,027
EXPENSE TOTALS	165,000.00	4,657.72	57,137.45	138,295.30
Fund 335 - WEST EVANSTON TIF	(59,900)	(4,618)	(56,880)	(37,269)
Starting Fund Balan	500,370		500,370	
Net Change	(59,900)		(56,880)	
Ending Fund Balanc	440,470		443,490	



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Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 340 - DEMPSTER-DODGE TIF FUND				
REVENUE				
Property Taxes				
Other Revenue				
REVENUE TOTALS				
EXPENSE				
Services and Supplies				
Debt Service				
EXPENSE TOTALS				
Fund 340 - DEMPSTER-DODGE				
REVENUE TOTALS				
EXPENSE TOTALS				
Fund 340 - DEMPSTER-DODGE				



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 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 345 - CHICAGO-MAIN TIF				
REVENUE				
Property Taxes				
Other Revenue	2,900,000		2,900,000	
REVENUE TOTALS	2,900,000		2,900,000	
EXPENSE				
Services and Supplies				
Capital Outlay	2,900,000	290,000	2,580,000	
Debt Service		2,866	7,930	
EXPENSE TOTALS	2,900,000	292,866	2,587,930	
Fund 345 - CHICAGO-MAIN TIF				
REVENUE TOTALS	2,900,000		2,900,000	
EXPENSE TOTALS	2,900,000	292,866	2,587,930	
Fund 345 - CHICAGO-MAIN TIF		(292,866)	312,070	
Starting Fund Balance			-	-
Net Change			312,070	-
Ending Fund Balance			312,070	-



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 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 415 - CAPITAL IMPROVEMENTS FUND				
REVENUE				
Charges for Services			87,391	110,620
Interfund Transfers	875,000			936,500
Intergovernmental Revenue	10,198,000		464,081	487,563
Other Revenue	14,946,300		7,945,481	10,048,514
Interest Income	20,000	1,003	3,815	20,380
REVENUE TOTALS	26,039,300	1,003	8,500,767	11,603,577
EXPENSE				
Salary and Benefits				4,472
Services and Supplies	60,000	165,724	643,510	701,494
Capital Outlay	17,482,150	2,830,332	9,488,345	7,288,509
Debt Service				190,364
Miscellaneous				
Interfund Transfers	980,000	40,833	490,000	1,547,810
EXPENSE TOTALS	18,522,150	3,036,889	10,621,855	9,732,649
Fund 415 - CAPITAL				
REVENUE TOTALS	26,039,300	1,003	8,500,767	11,603,577
EXPENSE TOTALS	18,522,150	3,036,889	10,621,855	9,732,649
Fund 415 - CAPITAL	7,517,150	(3,035,887)	(2,121,088)	1,870,927
Starting Fund Balan	8,170,926		8,170,926	
Net Change	(5,912,500)		(2,121,088)	
Ending Fund Balanc	2,258,426		6,049,838	



Budget by Organization Report

Through 12/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 420 - SPECIAL ASSESSMENT FUND				
REVENUE				
Other Revenue	250,000		243,113	506,435
Interest Income	51,033	2,970	26,205	32,271
Special Assessment	180,167	31,270	122,937	137,960
Reappropriation of Surplus				
REVENUE TOTALS	481,200	34,240	392,255	676,665
EXPENSE				
Salary and Benefits				
Services and Supplies			1,879	3,251
Capital Outlay	501,000		226,538	53,738
Insurance and Other Chargebacks				620
Debt Service				3,084
Miscellaneous				
Interfund Transfers	260,698			169,848
EXPENSE TOTALS	761,698		228,417	230,541
Fund 420 - SPECIAL				
REVENUE TOTALS	481,200	34,240	392,255	676,665
EXPENSE TOTALS	761,698		228,417	230,541
Fund 420 - SPECIAL	(280,498)	34,240	163,838	446,124
Starting Fund Balan	2,518,568		2,518,568	
Net Change	(280,498)		163,838	
Ending Fund Balanc	2,238,070		2,682,406	



Budget by Organization Report

Through 12/31/15

Prior Fiscal Year Activity Included

Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 505 - PARKING SYSTEM FUND				
REVENUE				
Property Taxes				
Other Taxes				(36)
Licenses, Permits and Fees			150	850
Fines and Forfeitures				
Charges for Services	6,590,400	24,298	6,081,495	5,964,469
Interfund Transfers	3,711,770	243,775	2,925,296	2,925,296
Intergovernmental Revenue	12,125			24,125
Other Revenue	115,236	13,485	153,545	90,966
Interest Income	35,070	1,413	18,260	31,645
REVENUE TOTALS	10,464,601	282,971	9,178,746	9,037,314
EXPENSE				
Salary and Benefits	1,442,683	160,011	1,264,762	1,358,672
Services and Supplies	3,318,189	318,943	2,941,605	2,811,302
Capital Outlay	3,529,850	323,406	2,107,697	(79,159)
Insurance and Other Chargebacks				
Community Sponsored Organizations	.00	.00	.00	.00
Depreciation Expense	1,943,217			2,785,161
Contingencies	12,965	3,583	6,951	9,686
Debt Service	3,917,652	3,661,236	3,917,650	727,892
Miscellaneous	252,000			
Interfund Transfers	1,242,738	103,562	1,242,741	1,240,883
EXPENSE TOTALS	15,659,294	4,570,740	11,481,405	8,854,437
Fund 505 - PARKING SYSTEM				
REVENUE TOTALS	10,464,601	282,971	9,178,746	9,037,314
EXPENSE TOTALS	15,659,294	4,570,740	11,481,405	8,854,437
Fund 505 - PARKING SYSTEM	(5,194,693)	(4,287,769)	(2,302,659)	182,877
Starting Fund Balan	12,814,717		12,814,717	
Net Change	(5,194,693)		(2,302,659)	
Ending Fund Balanc	7,620,024		10,512,058	



Budget by Organization Report

Through 12/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 510 - WATER FUND				
REVENUE				
Other Taxes				
Licenses, Permits and Fees	70,000	9,311	105,483	118,038
Charges for Services	15,468,000	1,168,773	15,472,630	14,625,631
Interfund Transfers				
Intergovernmental Revenue				14,181
Other Revenue	12,511,100	22,590	6,109,981	293,882
Interest Income	10,000	667	3,448	17,552
REVENUE TOTALS	28,059,100	1,201,341	21,691,542	15,069,284
EXPENSE				
Salary and Benefits	5,132,341	654,417	5,057,756	4,767,985
Services and Supplies	3,339,890	384,238	2,195,912	2,565,308
Capital Outlay	18,752,100	21,266	583,227	12,663
Insurance and Other Chargebacks				
Community Sponsored Organizations				
Depreciation Expense				1,569,014
Contingencies	1,000.00	497.40	853.68	756.05
Debt Service	1,046,399	744,959	1,046,399	438,227
Miscellaneous	12,480		875	770,057
Interfund Transfers	3,791,432	3,365,953	12,343,648	9,461,523
EXPENSE TOTALS	32,075,642	5,171,331	21,228,671	19,585,533
Fund 510 - WATER FUND Totals				
REVENUE TOTALS	28,059,100	1,201,341	21,691,542	15,069,284
EXPENSE TOTALS	32,075,642	5,171,331	21,228,671	19,585,533
Fund 510 - WATER FUND Totals	(4,016,542)	(3,969,990)	462,872	(4,516,249)
Starting Fund Balan	7,454,107		7,454,107	
Net Change	32,075,642		462,872	
Ending Fund Balanc	39,529,749		7,916,979	



Budget by Organization Report

Through 12/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 511 - WATER - BOND AND INTEREST				
REVENUE				
Interfund Transfers				
Other Revenue				
Interest Income		165	1,207	6,856
REVENUE TOTALS		165	1,207	6,856
EXPENSE				
Services and Supplies				
Debt Service				26,008
Miscellaneous				
EXPENSE TOTALS				26,008
Fund 511 - WATER - BOND AND				
REVENUE TOTALS		165	1,207	6,856
EXPENSE TOTALS				26,008
Fund 511 - WATER - BOND AND		165	1,207	(19,152)



Budget by Organization Report

Through 12/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 512 - WATER-BOND RESERVE				
REVENUE				
Interest Income		77	792	661
REVENUE TOTALS		77	792	661
EXPENSE				
Services and Supplies				
Miscellaneous				
Interfund Transfers				
EXPENSE TOTALS				
Fund 512 - WATER-BOND				
REVENUE TOTALS		77	792	661
EXPENSE TOTALS				
Fund 512 - WATER-BOND		77	792	661



Budget by Organization Report

Through 12/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 513 - WATER DEPR IMPRV & EXTENSION				
REVENUE				
Interfund Transfers		3,050,000	8,550,000	5,500,000
Intergovernmental Revenue				
Other Revenue			997,243	14,557
Interest Income		67	534	473
REVENUE TOTALS		3,050,067	9,547,777	5,515,030
EXPENSE				
Services and Supplies		170,171	395,395	277,229
Capital Outlay		1,020,464	8,293,392	1,045,841
Miscellaneous				
Interfund Transfers				
EXPENSE TOTALS		1,190,635	8,688,787	1,323,070
Fund 513 - WATER DEPR IMPRV				
REVENUE TOTALS		3,050,067	9,547,777	5,515,030
EXPENSE TOTALS		1,190,635	8,688,787	1,323,070
Fund 513 - WATER DEPR IMPRV	\$0.00	\$1,859,432	\$858,989	\$4,191,959



Budget by Organization Report

Through 12/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 515 - SEWER FUND				
REVENUE				
Charges for Services	13,072,700	970,932	13,023,526	12,785,065
Interfund Transfers				
Other Revenue	4,165		219,659	
Interest Income	1,000	763	2,706	3,221
REVENUE TOTALS	13,077,865	971,696	13,245,890	12,788,286
EXPENSE				
Salary and Benefits	1,121,635	148,115	1,161,932	1,263,185
Services and Supplies	1,009,800	42,916	946,718	266,642
Capital Outlay	628,500	3,400	500,881	212,183
Insurance and Other Chargebacks				
Depreciation Expense				3,367,923
Contingencies				
Debt Service	9,619,477	1,133,309	9,613,730	1,735,371
Miscellaneous	5,000		3,306	
Interfund Transfers	1,005,223	83,769	1,005,223	800,045
EXPENSE TOTALS	\$13,389,635	\$1,411,509	\$13,231,791	\$7,645,350
Fund 515 - SEWER FUND Totals				
REVENUE TOTALS	13,077,865	971,696	13,245,890	12,788,286
EXPENSE TOTALS	13,389,635	1,411,509	13,231,791	7,645,350
Fund 515 - SEWER FUND Totals	(311,770)	(439,813)	14,100	5,142,936
Starting Fund Balan	4,405,937		4,405,937	
Net Change	(311,770)		14,100	
Ending Fund Balanc	4,094,167		4,420,037	



Budget by Organization Report

Through 12/31/15

Prior Fiscal Year Activity Included

Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 520 - SOLID WASTE FUND				
REVENUE				
Licenses, Permits and Fees	175,000	44,118	357,583	125,497
Charges for Services	3,616,394	292,176	3,557,884	3,590,758
Interfund Transfers	1,055,967	87,997	1,055,967	1,055,967
Intergovernmental Revenue				
Other Revenue	235,000	6,676	228,105	254,958
Interest Income				
REVENUE TOTALS	5,082,361	430,967	5,199,540	5,027,180
EXPENSE				
Salary and Benefits	850,669	89,400	804,178	884,329
Services and Supplies	3,750,546	529,227	3,717,885	3,435,696
Capital Outlay	25,000	11,152	24,738	20,309
Debt Service	60,000.00	72,393.37	85,326.26	31,274.13
Miscellaneous	15,500			
Interfund Transfers	490,105	40,842	490,106	475,202
EXPENSE TOTALS	5,191,820	743,015	5,122,233	4,846,811
Fund 520 - SOLID WASTE FUND				
REVENUE TOTALS	5,082,361	430,967	5,199,540	5,027,180
EXPENSE TOTALS	5,191,820	743,015	5,122,233	4,846,811
Fund 520 - SOLID WASTE FUND	(109,459)	(312,047)	77,307	180,369
Starting Fund Balan	(1,112,075)		(1,112,075)	
Net Change	(109,459)		77,307	
Ending Fund Balanc	(1,221,534)		(1,034,768)	



Budget by Organization Report

Through 12/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 600 - FLEET SERVICES FUND				
REVENUE				
Interfund Transfers	2,500	208	2,500	2,381
Intergovernmental Revenue				
Other Revenue	3,396,167	273,691	3,333,442	3,177,911
Interest Income	1,000			
REVENUE TOTALS	3,399,667	273,900	3,335,942	3,180,292
EXPENSE				
Salary and Benefits	1,262,046	122,065	1,173,877	1,278,713
Services and Supplies	2,256,021	251,577	1,741,844	2,108,163
Capital Outlay				
Insurance and Other Chargebacks	25,820	2,152	25,820	24,927
Depreciation Expense				357
Contingencies	450			
Debt Service				
Miscellaneous				
Interfund Transfers				
EXPENSE TOTALS	\$3,544,337	\$375,794	\$2,941,540	\$3,412,159
Fund 600 - FLEET SERVICES				
REVENUE TOTALS	3,399,667	273,900	3,335,942	3,180,292
EXPENSE TOTALS	3,544,337	375,794	2,941,540	3,412,159
Fund 600 - FLEET SERVICES	(144,670)	(101,894)	394,402	(231,867)
Starting Fund Balan	(120,944)		(120,944)	
Net Change	(144,670)		394,402	
Ending Fund Balanc	(265,614)		273,458	



Budget by Organization Report

Through 12/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 601 - EQUIPMENT REPLACEMENT FUND				
REVENUE				
Interfund Transfers	1,700	142	1,700	1,074,510
Other Revenue	1,659,938	125,131	1,534,758	1,502,930
REVENUE TOTALS	1,661,638	125,273	1,536,458	2,577,440
EXPENSE				
Services and Supplies	60,000	1,855	52,472	90,671
Capital Outlay	1,455,422	512,483	1,768,343	62,978
Depreciation Expense				1,476,384
Miscellaneous				6,674
EXPENSE TOTALS	1,515,422	514,338	1,820,815	1,636,707
Fund 601 - EQUIPMENT				
REVENUE TOTALS	1,661,638	125,273	1,536,458	2,577,440
EXPENSE TOTALS	1,515,422	514,338	1,820,815	1,636,707
Fund 601 - EQUIPMENT	146,216	(389,065)	(284,357)	940,734
Starting Fund Balan	2,183,786		2,183,786	
Net Change	146,216		(284,357)	
Ending Fund Balanc	2,330,002		1,899,429	



Budget by Organization Report

Through 12/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 605 - INSURANCE FUND				
REVENUE				
Charges for Services	162,411	13,534	162,411	162,411
Interfund Transfers				336,911
Other Revenue	10,152,079	970,729	10,182,110	10,237,720
Workers Compensation and Liability	1,023,094	79,312	1,034,405	1,016,359
Insurance	6,524,424	485,706	5,304,769	6,321,506
Interest Income	1,000	16	136	119
REVENUE TOTALS	17,863,008	1,549,297	16,683,830	18,075,025
EXPENSE				
Salary and Benefits	453,768	59,616	483,455	407,401
Services and Supplies	1,395,248	472,648	2,214,473	2,520,329
Capital Outlay				7,932
Insurance and Other Chargebacks	15,360,736	1,257,823	14,663,593	14,787,200
Miscellaneous			(105,000)	6,426
Interfund Transfers				
EXPENSE TOTALS	17,209,752	1,790,087	17,256,521	17,729,288
Fund 605 - INSURANCE FUND				
REVENUE TOTALS	17,863,008	1,549,297	16,683,830	18,075,025
EXPENSE TOTALS	17,209,752	1,790,087	17,256,521	17,729,288
Fund 605 - INSURANCE FUND	653,256	(240,790)	(572,691)	345,737
Starting Fund Balan	(3,381,927)		(3,381,927)	
Net Change	653,256		(572,691)	
Ending Fund Balanc	(2,728,671)		(3,954,618)	



Budget by Organization Report

Through 12/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 700 - FIRE PENSION FUND				
REVENUE				
Property Taxes	6,061,575	6,614	6,097,482	6,130,815
Other Taxes	280,000		280,000	280,000
Interfund Transfers				
Other Revenue	978,500	116,612	1,007,337	919,874
Interest Income	850,000	550,652	1,198,791	3,665,995
REVENUE TOTALS	8,170,075	673,878	8,583,610	10,996,684
EXPENSE				
Salary and Benefits	7,886,630	724,876	8,296,220	7,971,699
Services and Supplies				
Community Sponsored Organizations				
Debt Service				
Miscellaneous				
EXPENSE TOTALS	7,886,630	724,876	8,296,220	7,971,699
Fund 700 - FIRE PENSION FUND				
REVENUE TOTALS	8,170,075	673,878	8,583,610	10,996,684
EXPENSE TOTALS	7,886,630	724,876	8,296,220	7,971,699
Fund 700 - FIRE PENSION FUND	283,445	(50,998)	287,390	3,024,986
Starting Fund Balan	68,241,712		68,241,712	
Net Change	283,445		287,390	
Ending Fund Balanc	68,525,157		68,529,102	

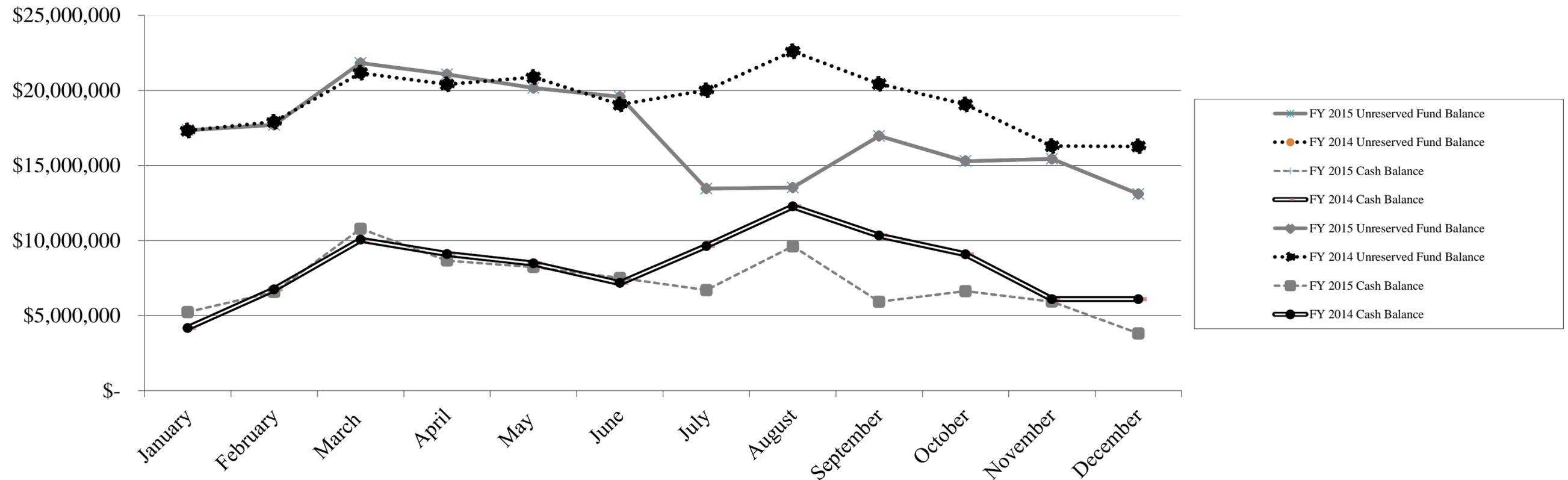


Budget by Organization Report

Through 12/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	2015 Budget	Dec-15 Transactions	YTD Transactions	2014 Actual
Fund 705 - POLICE PENSION FUND				
REVENUE				
Property Taxes	8,380,207	11,127	8,421,427	8,476,543
Other Taxes	325,000		325,000	325,000
Interfund Transfers				
Other Revenue	1,500,000	177,884	1,454,770	1,565,053
Interest Income	2,800,000	1,184,696	3,184,173	9,139,372
REVENUE TOTALS	13,005,207	1,373,707	13,385,370	19,505,968
EXPENSE				
Salary and Benefits	10,542,500	1,010,889	10,771,359	10,252,264
Services and Supplies				
Debt Service				1,698
Miscellaneous				
EXPENSE TOTALS	10,542,500	1,010,889	10,771,359	10,253,962
Fund 705 - POLICE PENSION				
REVENUE TOTALS	13,005,207	1,373,707	13,385,370	19,505,968
EXPENSE TOTALS	10,542,500	1,010,889	10,771,359	10,253,962
Fund 705 - POLICE PENSION	2,462,707	362,819	2,614,012	9,252,006
Starting Fund Balan	99,687,542		99,687,542	
Net Change	2,462,707		2,614,012	
Ending Fund Balanc	102,150,249		102,301,554	

**City of Evanston General Fund
Comparison of Fund and Cash Balances
Fiscal Year 2014 vs Fiscal Year 2015**



	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
FY 2015 Unreserved Fund Balance	\$ 17,350,271	\$ 17,704,926	\$ 21,823,492	\$ 21,070,998	\$ 20,159,923	\$ 19,573,881	\$ 13,460,405	\$ 13,534,424	\$ 16,970,318	\$ 15,290,720	\$ 15,434,566	\$ 13,102,358
FY 2014 Unreserved Fund Balance	\$ 17,321,904	\$ 17,910,959	\$ 21,166,294	\$ 20,395,607	\$ 20,882,214	\$ 19,058,144	\$ 19,999,271	\$ 22,595,599	\$ 20,438,571	\$ 19,062,126	\$ 16,290,405	\$ 16,269,359
FY 2015 Cash Balance	\$ 5,232,590	\$ 6,567,371	\$ 10,786,783	\$ 8,666,475	\$ 8,237,917	\$ 7,501,885	\$ 6,692,927	\$ 9,614,255	\$ 5,925,461	\$ 6,629,607	\$ 5,932,660	\$ 3,807,446
FY 2014 Cash Balance	\$ 4,173,079	\$ 6,745,425	\$ 10,059,258	\$ 9,101,839	\$ 8,474,680	\$ 7,167,254	\$ 9,635,823	\$ 12,266,622	\$ 10,328,206	\$ 9,083,878	\$ 6,093,725	\$ 6,093,725