



Memorandum

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

From: Erika Storlie, Acting Director of Administrative Services/Deputy City Mgr
 Ashley King, Assistant Director of Administrative Services
 David Meimers, Accounting Manager

Subject: July 2015 Monthly Financial Report

Date: September 18, 2015

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

Fund	Fund Description	7/31/2015 YTD Revenues	7/31/2015 YTD Expenses	7/31/2015 YTD Net	7/31/2015 Fund Balance	7/31/2015 Cash Balance
100	GENERAL FUND	52,815,524	51,450,830	1,364,694	13,460,405	6,692,927
175	GENERAL ASSISTANCE FUND	22,651	495,620	(472,969)	(289,870)	(416,129)
185	LIBRARY FUND	4,220,671	3,443,791	776,879	2,155,849	1,365,143
190	HPRP FUND					
195	NEIGHBORHOOD STABILIZATION	134,693	46,779	87,914	87,914	296,852
200	MOTOR FUEL TAX FUND	1,008,187	1,370,513	(362,326)	1,417,705	1,874,924
205	EMERGENCY TELEPHONE	512,204	647,174	(134,970)	773,383	581,718
210	SPECIAL SERVICE AREA (SSA)	198,361	161,500	36,861	182,061	(152,742)
215	CDBG FUND	754,612	544,905	209,707	394,609	(37,458)
220	CDBG LOAN	103,368	3,649	99,719	2,450,380	220,565
225	ECONOMIC DEVELOPMENT	1,451,880	1,343,446	108,434	3,648,904	3,066,833
235	NEIGHBORHOOD IMPROVEMENT				169,915	169,915
240	HOME FUND	349,110	298,488	50,622	4,630,701	2,463
245	LIBRARY ENDOWMENT FUND				3,920,732	
250	AFFORDABLE HOUSING FUND	158,118	38,424	119,694	2,666,614	910,260
186	LIBRARY DEBT SERVICE FUND	402,932	118,837	284,095	377,690	281,687
300	WASHINGTON NATIONAL TIF	3,249,344	2,060,625	1,188,720	7,375,424	6,924,226
305	SPECIAL SERVICE AREA (SSA)	272,985	21,075	251,910	715,956	651,958
310	HOWARD-HARTREY TIF	668,623	900,320	(231,697)	2,137,786	2,174,216
315	SOUTHWEST TIF FUND				893,665	893,665
330	HOWARD-RIDGE TIF FUND	339,812	377,811	(37,999)	221,120	18,745
335	WEST EVANSTON TIF FUND	117	32,974	(32,856)	467,514	474,609
345	CHICAGO-MAIN TIF					
320	DEBT SERVICE FUND	8,904,047	3,632,812	5,271,236	9,068,023	7,327,600
415	CAPITAL IMPROVEMENTS FUND	59,463	3,229,741	(3,170,278)	5,000,648	5,473,124
420	SPECIAL ASSESSMENT FUND	100,255	83,571	16,684	2,535,252	2,531,182
505	PARKING SYSTEM FUND	5,346,371	3,781,541	1,564,830	14,379,547	14,118,498
510	WATER FUND	7,653,536	10,659,576	(3,006,040)	4,448,067	7,653,751
511	WATER - BOND AND INTEREST	516		516	516	
512	WATER-BOND RESERVE	486		486	486	
513	WATER DEPR IMPRV &	4,000,242	1,224,950	2,775,293	2,775,293	
515	SEWER FUND	5,183,309	6,882,063	(1,698,754)	2,707,183	3,242,451
520	SOLID WASTE FUND	2,420,786	2,920,029	(499,243)	(1,611,318)	(1,435,241)
600	FLEET SERVICES FUND	1,934,588	1,552,061	382,528	261,584	(332,408)
601	EQUIPMENT REPLACEMENT	891,988	954,413	(62,425)	2,183,786	1,104,550
605	INSURANCE FUND	9,517,775	9,715,981	(198,206)	(3,580,133)	1,362,833
	Grand Totals	112,676,557	107,993,500	4,683,057	86,027,390	67,040,714

Included above are the ending balances as of July 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 July 31, 2015, the General Fund is reporting a surplus of \$1,364,694. As can be seen in the chart on page four of this memorandum, the General Fund expenditures are 56.38% of budget and revenues are 57.76% of budget. Although the mid-year General Fund report shows a surplus, staff estimates that this will be eclipsed by the end of the year due to anticipated revenue deficits. The City's Building Permit revenue budget for 2015 is \$6,700,000. This included a portion of the building permit for the Northwestern University Lakefront Athletic Complex which was anticipated to come in during the fourth quarter of 2015. Due to extended review by the Army Corps of Engineers, the building permit is now anticipated to be received during the first quarter of 2016. This permit is estimated to bring in \$4 million in revenue; it was budgeted at \$3 million. Due to additional unanticipated building throughout the City, the estimated year end revenue is \$1,200,000 below budget. It is also currently anticipated that General Fund expenses should end 2015 under budget.

Through July 31, 2015, there is a negative cash balance for the General Assistance Fund. This will be rectified via a transfer from the General Fund property taxes once the second installment has been received from the City. Cook County has lumped property taxes into one of the City's accounts; staff will divide it up based on the total received.

Through July 31, 2015, the Community Development Block Grant (CDBG) Fund is showing a negative cash balance of \$37,458. This amount will be reimbursed from draw-downs from HUD during July.

Through July 31, 2015, the Economic Development Fund is showing a fund balance of \$3,648,904 and a cash balance of \$3,066,833. These balances include approximately \$1 million of revenue associated with the Gigabit Challenge which will be returned to the State of Illinois.

Through July 31, 2015, the Solid Waste Fund is showing a negative fund balance of \$1,611,318 and a negative cash balance of \$1,435,241. Because of adjustments in the New World accounting system, the July sanitation charge has not been posted in the amount of \$556,613 which will reduce the negative fund balance by this amount.

Though operating at a surplus for the year, the Fleet Fund is showing a negative cash balance of \$332,408 through July 31, 2015. The fund balance for the Fleet Fund is \$261,733. This is a significant improvement over the end of 2014 fund balance of negative \$113,833.

Through July 31, 2015, the Insurance Fund is showing a negative fund balance of \$3,580,132. 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 City pays for annual liability, workers' compensation, and property liability insurance in January each year which accounts for the \$1,364,277 expense for January. The Insurance Fund's cash balance of \$1,362,833 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 July 31, 2015 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

General Fund
Budget to Actual through July 31, 2015
(Target is 58.33%)

	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total	%
Fund 100 - GENERAL FUND					
REVENUE					
Property Taxes	11,627,072	2,016,210	8,514,579	11,547,828	73.23%
Other Taxes	43,689,300	4,022,118	25,738,068	42,686,089	58.91%
Licenses, Permits and Fees	13,466,859	753,141	5,905,080	14,510,127	43.85%
Fines and Forfeitures	4,063,774	292,200	1,772,320	3,026,616	43.61%
Charges for Services	8,130,667	640,849	5,258,945	7,888,847	64.68%
Interfund Transfers	7,892,893	636,904	4,458,325	7,794,625	56.49%
Intergovernmental Revenue	725,727	29,735	449,031	1,005,587	61.87%
Other Revenue	1,718,343	104,825	716,018	1,732,767	41.67%
Insurance					
Library Revenue					
Interest Income	120,000	546	3,160	13,037	2.63%
Special Assessment					
Reappropriation of Surplus					
REVENUE TOTALS	91,434,635	8,496,527	52,815,524	90,205,523	57.76%
EXPENSE					
Legislative	677,023	69,304	390,232	710,681	57.64%
City Manager's Office	1,903,126	238,512	1,042,515	1,911,831	54.78%
Law	1,129,534	104,116	601,462	1,060,790	53.25%
Admin Services	10,371,388	1,078,828	5,597,701	8,382,105	53.97%
Community Development	2,427,257	243,212	1,311,213	2,627,186	54.02%
Police	27,820,569	3,058,199	16,546,743	28,272,128	59.48%
Fire	14,462,599	1,595,966	8,351,552	14,806,150	57.75%
Health and Human Services	3,658,702	270,174	1,387,344	3,030,175	37.92%
Public Works	18,048,955	1,828,364	10,064,729	18,454,528	55.76%
Parks	10,836,161	1,928,635	6,157,338	12,350,340	56.82%
EXPENSE TOTALS	91,335,314	10,415,309	51,450,830	91,605,914	56.33%

Parking Fund
 Budget to Actual through July 31, 2015
 (Target is 58.33%)

	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total	%
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	544,227	3,553,730	5,963,245	53.92%
Interfund Transfers	3,711,770	243,775	1,706,423	2,925,296	45.97%
Intergovernmental Revenue	12,125			24,125	0.00%
Other Revenue	115,236	7,234	76,069	92,190	66.01%
Interest Income	35,070	1,628	10,000	31,645	28.51%
REVENUE TOTALS	10,464,601	796,864	5,346,371	9,037,314	51.09%
EXPENSE					
Salary and Benefits	1,442,683	132,979	705,265	1,358,672	48.89%
Services and Supplies	3,318,189	357,513	1,788,706	2,811,302	53.91%
Capital Outlay	3,529,850	190,356	304,638	(79,159)	8.63%
Insurance and Other Chargebacks	.00	.00	.00	.00	
Community Sponsored Organizations					
Depreciation Expense	1,943,217			2,785,161	0.00%
Contingencies	12,965	510	1,586	9,686	12.24%
Debt Service	3,917,652	-	256,414	727,892	6.55%
Miscellaneous	252,000	-	-	-	0.00%
Interfund Transfers	1,242,738	103,562	724,932	1,240,883	58.33%
EXPENSE TOTALS	15,659,294	784,919	3,781,541	8,854,437	24.15%

Water Fund
 Budget to Actual through July 31, 2015
 (Target is 58.33%)

	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total	%
Fund 510 - WATER FUND					
REVENUE					
Other Taxes					
Charges for Services	15,418,000	226,287	7,469,703	14,540,745	48.45%
Interfund Transfers					
Intergovernmental Revenue				14,181	
Other Revenue	12,631,100	23,006	182,686	496,806	1.45%
Interest Income	10,000	246	1,148	17,552	11.48%
REVENUE TOTALS	28,059,100	249,539	7,653,536	15,069,284	27.28%
EXPENSE					
Salary and Benefits	5,132,341	541,848	2,831,458	4,767,985	55.17%
Services and Supplies	3,689,390	247,732	1,140,056	2,565,308	30.90%
Capital Outlay	18,402,600		208,598	12,663	1.13%
Insurance and Other Chargebacks					
Community Sponsored Organizations					
Depreciation Expense				1,569,014	
Contingencies	1,000.00	.00	.00	756.05	0.00%
Debt Service	1,046,399		267,688	438,227	25.58%
Miscellaneous	12,480		106	770,057	0.85%
Interfund Transfers	3,791,432	2,315,953	6,211,670	9,461,523	163.83%
EXPENSE TOTALS	32,075,642	3,105,533	10,659,576	19,585,533	33.23%

Sewer Fund
Budget to Actual through July 31, 2015
(Target is 58.33%)

	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total	%
Fund 515 - SEWER FUND					
REVENUE					
Charges for Services	13,072,700	(946,116)	5,182,290	12,785,065	39.64%
Interfund Transfers					
Other Revenue	4,165				0.00%
Interest Income	1,000	32	1,019	3,221	101.90%
REVENUE TOTALS	13,077,865	(946,084)	5,183,309	12,788,286	39.63%
EXPENSE					
Salary and Benefits	1,121,635	145,933	667,354	1,263,185	59.50%
Services and Supplies	1,104,800	30,168	254,759	266,642	23.06%
Capital Outlay	533,500	45,275	239,385	212,183	44.87%
Insurance and Other Chargebacks					
Depreciation Expense				3,367,923	
Contingencies					
Debt Service	9,619,477	345,238	5,130,880	1,735,371	53.34%
Miscellaneous	5,000		3,306		66.11%
Interfund Transfers	1,005,223.00	83,768.62	586,380.34	800,045.04	58.33%
EXPENSE TOTALS	13,389,635	650,382	6,882,063	7,645,350	51.40%

Solid Waste Fund
Budget to Actual through July 31, 2015
(Target is 58.33%)

	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total	%
Fund 520 - SOLID WASTE FUND					
REVENUE					
Licenses, Permits and Fees	175,000	121,505	269,350	125,497	153.91%
Charges for Services	3,616,394	(286,132)	1,485,250	3,590,758	41.07%
Interfund Transfers	1,055,967	87,997	615,981	1,055,967	58.33%
Intergovernmental Revenue					
Other Revenue	235,000	13,483	50,204	254,958	21.36%
Interest Income					
REVENUE TOTALS	5,082,361	(63,147)	2,420,786	5,027,180	47.63%
EXPENSE					
Salary and Benefits	850,669	91,112	478,890	884,329	56.30%
Services and Supplies	3,750,546	344,833	2,135,241	3,435,696	56.93%
Capital Outlay	25,000	1,512	7,070	20,309	28.28%
Insurance and Other Chargebacks					
Community Sponsored Organizations					
Contingencies					
Debt Service	60,000.00	.00	12,932.89	31,274.13	21.55%
Miscellaneous	15,500				0.00%
Interfund Transfers	490,105	40,842	285,895	475,202	58.33%
EXPENSE TOTALS	5,191,820	478,300	2,920,029	4,846,811	56.24%



Budget by Organization Report

Through 07/31/15

Prior Fiscal Year Activity Included

Detail Listing

Classification	Adopted Budget	Current Transactions	YTD Transactions	2014 Total
Fund 100 - GENERAL FUND				
REVENUE				
Property Taxes	11,627,072	2,016,210	8,514,579	11,547,828
Other Taxes	43,689,300	4,022,118	25,738,068	42,686,089
Licenses, Permits and Fees	13,466,859	753,141	5,905,080	14,510,127
Fines and Forfeitures	4,063,774	292,200	1,772,320	3,026,616
Charges for Services	8,130,667	640,849	5,258,945	7,888,847
Interfund Transfers	7,892,893	636,904	4,458,325	7,794,625
Intergovernmental Revenue	725,727	29,735	449,031	1,005,587
Other Revenue	1,718,343	104,825	716,018	1,732,767
Insurance				
Library Revenue				
Interest Income	120,000	546	3,160	13,037
Special Assessment				
Reappropriation of Surplus				
REVENUE TOTALS	91,434,635	8,496,527	52,815,524	90,205,523
EXPENSE				
Legislative	677,023	69,304	390,232	710,681
City Manager's Office	1,903,126	238,512	1,042,515	1,911,831
Law	1,129,534	104,116	601,462	1,060,790
Admin Services	10,371,388	1,078,828	5,597,701	8,382,105
Community Development	2,427,257	243,212	1,311,213	2,627,186
Police	27,745,569	3,058,199	16,546,743	28,272,128
Fire	14,462,599	1,595,966	8,351,552	14,806,150
Health and Human Services	3,658,702	270,174	1,387,344	3,030,175
Public Works	18,048,955	1,828,364	10,064,729	18,454,528
Parks	10,836,161	1,928,635	6,157,338	12,350,340
EXPENSE TOTALS	91,260,314	10,415,309	51,450,830	91,605,914
EXPENSE TOTALS	91,260,314	10,415,309	51,450,830	91,605,914
Fund 100 - GENERAL FUND Totals	(91,260,314)	(1,918,782)	1,364,694	(1,400,391)
Starting Fund Balance	14,983,966		14,983,966	
Net Change	174,321		(1,523,561)	
Ending Fund Balance	15,158,287		13,460,405	



Budget by Organization Report

Through 07/31/15

Prior Fiscal Year Activity Included

Detail Listing

Classification	Adopted Budget	Current Transactions	YTD Transactions	2014 Total
Fund 175 - GENERAL ASSISTANCE FUND				
REVENUE				
Property Taxes	1,348,553		5,324	1,762,916
Other Taxes				
Licenses, Permits and Fees				
Fines and Forfeitures				
Charges for Services				
Interfund Transfers				
Intergovernmental Revenue				
Other Revenue	25,000	14,795	17,303	493,058
Insurance				
Library Revenue				
Interest Income	1,000	5	24	88
Special Assessment				
Reappropriation of Surplus				
REVENUE TOTALS	1,374,553	14,800	22,651	2,256,061
EXPENSE				
Salary and Benefits	215,319	23,010	90,062	146,369
Services and Supplies	1,155,050	74,841	405,251	694,669
Capital Outlay		-	-	-
Insurance and Other Chargebacks		-	-	-
Community Sponsored Organizations		-	-	78,770
Depreciation Expense		-	-	-
Contingencies		-	-	-
Debt Service		-	-	-
Miscellaneous		-	306	27,983
Interfund Transfers		-	-	-
EXPENSE TOTALS	1,370,369	97,852	495,620	947,791
EXPENSE TOTALS	1,370,369	97,852	495,620	947,791
Fund 175 - GENERAL ASSISTANCE	4,184	(83,051)	(472,969)	1,308,270
Starting Fund Balance	183,099		183,099	
Net Change	1,370,369		(472,969)	
Ending Fund Balance	1,553,468		(289,870)	



Budget by Organization Report

Through 07/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 185 - LIBRARY FUND				
REVENUE				
Property Taxes	5,813,505	1,184,308	3,944,719	5,205,279
Other Taxes	50,200			50,200
Fines and Forfeitures	156,000	54,112	129,130	157,637
Interfund Transfers	171,000			199,315
Intergovernmental Revenue		9,007	45,724	94,962
Other Revenue		(933)	378	22,662
Library Revenue	440,987	10,174	99,884	352,881
Interest Income		160	837	2,869
REVENUE TOTALS	6,631,692	1,256,827	4,220,671	6,085,806
EXPENSE				
Salary and Benefits	4,710,919	497,883	2,459,575	4,130,680
Services and Supplies	1,542,994	169,245	757,543	1,262,675
Capital Outlay	46,430		33,318	69,995
Insurance and Other Chargebacks	77,268	6,439	45,073	114,597
Depreciation Expense	.00	.00	.00	.00
Contingencies				
Debt Service				
Miscellaneous	250,000	20,833	145,833	210,000
Interfund Transfers	4,081	350	2,450	4,081
EXPENSE TOTALS	6,631,692	694,751	3,443,791	5,792,028
Fund 185 - LIBRARY FUND Totals				
REVENUE TOTALS	6,631,692	1,256,827	4,220,671	6,085,806
EXPENSE TOTALS	6,631,692	694,751	3,443,791	5,792,028
Fund 185 - LIBRARY FUND Totals		562,076	776,879	293,777
Starting Fund Balance	1,378,970		1,378,970	
Net Change			776,879	
Ending Fund Balance	1,378,970		2,155,849	



Budget by Organization Report

Through 07/31/15

Prior Fiscal Year Activity Included

Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 186 - LIBRARY DEBT SERVICE FUND				
REVENUE				
Property Taxes	605,138	74,993	402,932	746,112
Interest Income	1,000			
REVENUE TOTALS	606,138	74,993	402,932	746,112
EXPENSE				
Services and Supplies		3,300	11,550	
Capital Outlay			66,885	
Debt Service	605,138		40,402	748,521
Miscellaneous				
EXPENSE TOTALS	605,138	3,300	118,837	748,521
Fund 186 - LIBRARY DEBT SERVICE FUND Totals				
REVENUE TOTALS	606,138	74,993	402,932	746,112
EXPENSE TOTALS	605,138	3,300	118,837	748,521
Fund 186 - LIBRARY DEBT SERVICE FUND Totals	1,000	71,693	284,095	(2,409)
Starting Fund Balance	93,595		93,595	
Net Change	1,000		284,095	
Ending Fund Balance	94,595		377,690	



Budget by Organization Report

Through 07/31/15

Prior Fiscal Year Activity Included

Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 195 - NEIGHBORHOOD STABILIZATION FUND				
REVENUE				
Licenses, Permits and Fees				
Intergovernmental Revenue				1,107,077
Other Revenue	500,000	134,610	134,610	42,412
Interest Income		17	83	
REVENUE TOTALS	500,000	134,626	134,693	1,149,489
EXPENSE				
Salary and Benefits	53,661	7,578	38,917	90,126
Services and Supplies	3,250	1,258	4,339	4,265
Capital Outlay	155,000			660,448
Insurance and Other Chargebacks	4,191	349	2,445	7,951
Debt Service				
Miscellaneous	159,994	150	180	339,920
Interfund Transfers	7,500	128	898	46,779
EXPENSE TOTALS	383,596	9,463	46,779	1,149,489
Fund 195 - NEIGHBORHOOD STABILIZATION FUND Totals				
REVENUE TOTALS	500,000	134,626	134,693	1,149,489
EXPENSE TOTALS	383,596	9,463	46,779	1,149,489
Fund 195 - NEIGHBORHOOD STABILIZATION FUND Totals	116,404	125,163	87,914	-
Starting Fund Balance	-		-	
Net Change	116,404		87,914	
Ending Fund Balance	116,404		87,914	



Budget by Organization Report

Through 07/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 200 - MOTOR FUEL TAX FUND				
REVENUE				
Intergovernmental Revenue	1,750,000	105,575	1,007,793	2,194,015
Other Revenue				
Interest Income	1,000	98	395	277
Reappropriation of Surplus				
REVENUE TOTALS	1,751,000	105,674	1,008,187	2,194,292
EXPENSE				
Services and Supplies				
Capital Outlay	1,700,000	640,327	884,597	893,829
Contingencies				
Debt Service				
Miscellaneous				
Interfund Transfers	833,000	69,417	485,917	833,000
EXPENSE TOTALS	2,533,000	709,744	1,370,513	1,726,829
Fund 200 - MOTOR FUEL TAX FUND Totals				
REVENUE TOTALS	1,751,000	105,674	1,008,187	2,194,292
EXPENSE TOTALS	2,533,000	709,744	1,370,513	1,726,829
Fund 200 - MOTOR FUEL TAX FUND Totals	(782,000)	(604,070)	(362,326)	467,463
Starting Fund Balance	1,780,031		1,780,031	
Net Change	(782,000)		(362,326)	
Ending Fund Balance	998,031		1,417,705	



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 Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 205 - EMERGENCY TELEPHONE (E911) FUND				
REVENUE				
Intergovernmental Revenue				
Other Revenue	1,038,239	51,371	512,093	941,202
Interest Income	1,000	34	111	99
REVENUE TOTALS	1,039,239	51,405	512,204	941,302
EXPENSE				
Salary and Benefits	559,058	62,906	325,120	512,750
Services and Supplies	412,700	20,393	233,731	346,506
Capital Outlay	40,000		(4,552)	238,052
Insurance and Other Chargebacks	12,038	1,003	7,022	11,622
Community Sponsored Organizations				
Contingencies	5,000			
Debt Service				
Miscellaneous				1,500
Interfund Transfers	147,177	12,265	85,853	143,398
EXPENSE TOTALS	\$1,175,973.00	\$96,567.49	\$647,174.08	\$1,253,827.16
Fund 205 - EMERGENCY TELEPHONE (E911) FUND Totals				
REVENUE TOTALS	1,039,239	51,405	512,204	941,302
EXPENSE TOTALS	1,175,973	96,567	647,174	1,253,827
Fund 205 - EMERGENCY TELEPHONE (E911) FUND Totals	(136,734)	(45,162)	(134,970)	(312,526)
Starting Fund Balance	908,353		908,353	
Net Change	(136,734)		(134,970)	
Ending Fund Balance	771,619		773,383	



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Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 210 - SPECIAL SERVICE AREA (SSA) #4				
REVENUE				
Property Taxes	320,000	22,904	198,359	310,595
Interest Income			1	4
REVENUE TOTALS	320,000	22,904	198,361	310,599
EXPENSE				
Services and Supplies	320,000		161,500	320,000
Debt Service				
Miscellaneous				
EXPENSE TOTALS	320,000		161,500	320,000
Fund 210 - SPECIAL SERVICE AREA (SSA) #4 Totals				
REVENUE TOTALS	320,000	22,904	198,361	310,599
EXPENSE TOTALS	320,000		161,500	320,000
Fund 210 - SPECIAL SERVICE AREA (SSA) #4 Totals		22,904	36,861	(9,401)
Starting Fund Balance	\$145,200.00		\$145,200.00	
Net Change			36,861	
Ending Fund Balance	145,200		182,061	



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 Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 215 - CDBG FUND				
REVENUE				
Charges for Services				
Interfund Transfers				
Intergovernmental Revenue				
Other Revenue	1,990,111	341,081	754,612	13,196
Interest Income				
REVENUE TOTALS	1,990,111	341,081	754,612	13,196
EXPENSE				
Salary and Benefits	430,821	40,757	201,552	268,181
Services and Supplies	21,823	195	25,619	70,199
Capital Outlay	827,211	86	41,947	188,836
Insurance and Other Chargebacks	6,227	519	3,632	3,035
Community Sponsored Organizations	281,500		51,913	210,737
Contingencies				
Debt Service				
Miscellaneous	55,500.00	858.00	7,838.00	74,659.61
Interfund Transfers	367,029	30,343	212,404	596,849
EXPENSE TOTALS	1,990,111	72,759	544,905	1,412,496
Fund 215 - CDBG FUND Totals				
REVENUE TOTALS	1,990,111	341,081	754,612	13,196
EXPENSE TOTALS	1,990,111	72,759	544,905	1,412,496
Fund 215 - CDBG FUND Totals		268,323	209,707	(1,399,300)
Starting Fund Balance	184,902		184,902	
Net Change	-		209,707	
Ending Fund Balance	184,902		394,609	



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Prior Fiscal Year Activity Included

Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 220 - CDBG LOAN				
REVENUE				
Intergovernmental Revenue	187,000			(5,873)
Other Revenue	50,000	2,523	103,199	45,376
Interest Income	100	41	169	
REVENUE TOTALS	237,100	2,564	103,368	39,503
EXPENSE				
Salary and Benefits				
Services and Supplies	237,100		2,061	39,503
Miscellaneous			1,588	
Interfund Transfers				
EXPENSE TOTALS	237,100		3,649	39,503
Fund 220 - CDBG LOAN Totals				
REVENUE TOTALS	237,100	2,564	103,368	39,503
EXPENSE TOTALS	237,100		3,649	39,503
Fund 220 - CDBG LOAN Totals	\$0.00	\$2,564.41	\$99,719.48	\$0.00
Starting Fund Balance	2,350,661		2,350,661	
Net Change	-		99,719	
Ending Fund Balance	2,350,661		2,450,380	



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 Prior Fiscal Year Activity Included
 Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 225 - ECONOMIC DEVELOPMENT FUND				
REVENUE				
Other Taxes	1,800,000	603,063	1,422,604	1,913,372
Interfund Transfers	47,500			
Intergovernmental Revenue				
Other Revenue	65,500	3,958	29,208	45,500
Interest Income	3,700	21	67	2,831
Special Assessment				
REVENUE TOTALS	1,916,700	607,042	1,451,880	1,961,703
EXPENSE				
Salary and Benefits	672,310	69,005	341,002	558,123
Services and Supplies	912,200	44,743	198,790	738,622
Capital Outlay	253,500	61,908	144,685	94,978
Insurance and Other Chargebacks	14,782	1,232	8,623	14,271
Community Sponsored Organizations				181
Contingencies				
Debt Service	.00	.00	.00	.00
Miscellaneous	916,000		290,169	52,105
Interfund Transfers	483,736	51,454	360,178	470,155
EXPENSE TOTALS	3,252,528	228,342	1,343,446	1,928,435
Fund 225 - ECONOMIC DEVELOPMENT FUND Totals				
REVENUE TOTALS	1,916,700	607,042	1,451,880	1,961,703
EXPENSE TOTALS	3,252,528	228,342	1,343,446	1,928,435
Fund 225 - ECONOMIC DEVELOPMENT FUND Totals	(1,335,828)	378,700	108,434	33,268
Starting Fund Balance	3,540,471		3,540,471	
Net Change	(1,335,828)		108,434	
Ending Fund Balance	2,204,643		3,648,904	



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Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
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 IMPROVEMENT Totals				
REVENUE TOTALS	20,000			20,000
EXPENSE TOTALS	50,000.00	.00	.00	.00
Fund 235 - NEIGHBORHOOD IMPROVEMENT Totals	(30,000)			20,000
Starting Fund Balance	169,915		169,915	
Net Change	(30,000)		-	
Ending Fund Balance	139,915		169,915	



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Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 240 - HOME FUND				
REVENUE				
Other Revenue	441,200	95,997	349,098	27,384
Interest Income			12	63
REVENUE TOTALS	441,200	95,997	349,110	27,447
EXPENSE				
Salary and Benefits	38,171	1,728	12,388	22,164
Services and Supplies	402,529	80,888	284,902	924,053
Capital Outlay				146
Insurance and Other Chargebacks				
Community Sponsored Organizations				
Debt Service				
Miscellaneous	500	100	400	716
Interfund Transfers		114	798	13,143
EXPENSE TOTALS	441,200	82,830	298,488	960,223
Fund 240 - HOME FUND Totals				
REVENUE TOTALS	441,200	95,997	349,110	27,447
EXPENSE TOTALS	441,200	82,830	298,488	960,223
Fund 240 - HOME FUND Totals		13,167	50,622	(932,776)
Starting Fund Balance	4,580,079		4,580,079	
Net Change	-		50,622	
Ending Fund Balance	4,580,079		4,630,701	



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Prior Fiscal Year Activity Included

Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 245 - LIBRARY ENDOWMENT FUND				
REVENUE				
Other Revenue				919
Interest Income				353,383
REVENUE TOTALS				354,302
EXPENSE				
Services and Supplies				
Capital Outlay				
Miscellaneous				
Interfund Transfers				209,376
EXPENSE TOTALS				209,376
Fund 245 - LIBRARY ENDOWMENT				
FUND Totals				
REVENUE TOTALS				354,302
EXPENSE TOTALS				209,376
Fund 245 - LIBRARY ENDOWMENT				144,927
FUND Totals				
Starting Fund Balance	3,920,732		3,920,732	
Net Change				
Ending Fund Balance	3,920,732		3,920,732	



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Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 250 - AFFORDABLE HOUSING FUND				
REVENUE				
Other Taxes	30,000		60,000	30,000
Intergovernmental Revenue				
Other Revenue	374,772	31,667	98,056	160,525
Interest Income	228	19	62	256
REVENUE TOTALS	405,000	31,686	158,118	190,781
EXPENSE				
Salary and Benefits				
Services and Supplies	350,000		98	23,949
Capital Outlay				
Community Sponsored Organizations				
Debt Service				
Miscellaneous	55,000		38,325	57,000
Interfund Transfers				13,990
EXPENSE TOTALS	405,000		38,424	94,939
Fund 250 - AFFORDABLE HOUSING FUND Totals				
REVENUE TOTALS	405,000	31,686	158,118	190,781
EXPENSE TOTALS	405,000	-	38,424	94,939
Fund 250 - AFFORDABLE HOUSING FUND Totals				
		31,686	119,694	95,842
Starting Fund Balance	2,546,920		2,546,920	
Net Change	-		119,694	
Ending Fund Balance	2,546,920		2,666,614	



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Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 300 - WASHINGTON NATIONAL TIF FUND				
REVENUE				
Property Taxes	4,900,000	557,668	3,248,223	4,969,568
Other Taxes				
Interfund Transfers				
Other Revenue				
Interest Income	10,000	243	1,121	13,420
REVENUE TOTALS	4,910,000	557,911	3,249,344	4,982,987
EXPENSE				
Salary and Benefits				
Services and Supplies				36,978
Capital Outlay	1,800,000		91,546	246
Debt Service	575,000		14,988	577,280
Miscellaneous	500,000		49,335	74,003
Interfund Transfers	3,265,296	272,108	1,904,756	3,256,296
EXPENSE TOTALS	6,140,296	272,108	2,060,625	3,944,802
Fund 300 - WASHINGTON NATIONAL TIF FUND Totals				
REVENUE TOTALS	4,910,000	557,911	3,249,344	4,982,987
EXPENSE TOTALS	6,140,296	272,108	2,060,625	3,944,802
Fund 300 - WASHINGTON NATIONAL TIF FUND Totals	(1,230,296)	285,803	1,188,720	1,038,186
Starting Fund Balance	6,186,704		6,186,704	
Net Change	(1,230,296)		1,188,720	
Ending Fund Balance	4,956,408		7,375,424	



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Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 305 - SPECIAL SERVICE AREA (SSA) #5				
REVENUE				
Property Taxes	425,000	38,860	272,984	428,515
Interfund Transfers				
Other Revenue				
Interest Income	300		1	5
REVENUE TOTALS	425,300	38,860	272,985	428,521
EXPENSE				
Services and Supplies				
Debt Service	425,175		21,075	442,050
Miscellaneous				
EXPENSE TOTALS	425,175		21,075	442,050
Fund 305 - SPECIAL SERVICE AREA (SSA) #5 Totals				
REVENUE TOTALS	425,300	38,860	272,985	428,521
EXPENSE TOTALS	425,175		21,075	442,050
Fund 305 - SPECIAL SERVICE AREA (SSA) #5 Totals	\$125.00	\$38,860.07	\$251,909.90	(\$13,529.38)
Starting Fund Balance	464,046		464,046	
Net Change	125		251,910	
Ending Fund Balance	464,171		715,956	



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 Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 310 - HOWARD-HARTREY TIF				
REVENUE				
Property Taxes	1,150,000	34,195	667,757	1,140,311
Interest Income	4,500	191	866	13,819
REVENUE TOTALS	1,154,500	34,386	668,623	1,154,130
EXPENSE				
Services and Supplies				1,003,464
Capital Outlay	1,000,000	84	8,434	246
Community Sponsored Organizations				
Debt Service				776,153
Miscellaneous	2,500,000		805,547	217,435
Interfund Transfers	148,010	12,334	86,339	144,400
EXPENSE TOTALS	3,648,010	12,418	900,320	2,141,697
Fund 310 - HOWARD-HARTREY TIF Totals				
REVENUE TOTALS	1,154,500	34,386	668,623	1,154,130
EXPENSE TOTALS	3,648,010.00	12,418.46	900,320.48	2,141,696.64
Fund 310 - HOWARD-HARTREY TIF Totals	(2,493,510)	21,968	(231,697)	(987,566)
Starting Fund Balance	2,369,483		2,369,483	
Net Change	(2,493,510)		(231,697)	
Ending Fund Balance	(124,027)		2,137,786	



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Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 315 - SOUTHWEST TIF FUND				
REVENUE				
Property Taxes				607,662
Interest Income				6
REVENUE TOTALS				607,668
EXPENSE				
Services and Supplies	861,217			1,978
Capital Outlay				15,600
Debt Service				
Miscellaneous				
Interfund Transfers				29,500
EXPENSE TOTALS	861,217			47,077
Fund 315 - SOUTHWEST TIF FUND Totals				
REVENUE TOTALS				607,668
EXPENSE TOTALS	861,217			47,077
Fund 315 - SOUTHWEST TIF FUND Totals	(\$861,217.00)	\$0.00	\$0.00	\$560,590.89
Starting Fund Balance	893,665		893,665	
Net Change	(861,217)		-	
Ending Fund Balance	32,448		893,665	



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Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 320 - DEBT SERVICE FUND				
REVENUE				
Property Taxes	10,879,993	1,369,365	7,452,846	11,237,317
Interfund Transfers	2,743,836	206,928	1,448,499	1,797,563
Other Revenue				
Interest Income	1,500	427	2,703	11,934
REVENUE TOTALS	13,625,329	1,576,720	8,904,047	13,046,814
EXPENSE				
Services and Supplies	292,320	250	4,028	79,120
Debt Service	13,432,509		3,628,784	12,780,039
Miscellaneous	193,285			
Interfund Transfers				
EXPENSE TOTALS	13,918,114	250	3,632,812	12,859,158
Fund 320 - DEBT SERVICE FUND Totals				
REVENUE TOTALS	13,625,329	1,576,720	8,904,047	13,046,814
EXPENSE TOTALS	13,918,114.00	250.00	3,632,811.59	12,859,158.20
Fund 320 - DEBT SERVICE FUND Totals	(292,785)	1,576,470	5,271,236	187,656
Starting Fund Balance	3,796,787		3,796,787	
Net Change	(292,785)		5,271,236	
Ending Fund Balance	3,504,002		9,068,023	



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 Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 330 - HOWARD-RIDGE TIF FUND				
REVENUE				
Property Taxes	545,000		279,472	444,587
Other Revenue	300,500	10,601	60,306	61,932
Interest Income	500	7	34	211
REVENUE TOTALS	846,000	10,608	339,812	506,731
EXPENSE				
Services and Supplies	490,000	3,667	324,871	553,958
Capital Outlay	200,000		(10,120)	166,921
Community Sponsored Organizations				
Debt Service	600	48	337	2,507
Miscellaneous			15	
Interfund Transfers	107,500	8,958	62,708	105,500
EXPENSE TOTALS	798,100	12,674	377,811	828,885
Fund 330 - HOWARD-RIDGE TIF FUND Totals				
REVENUE TOTALS	846,000.00	10,607.70	339,811.91	506,730.57
EXPENSE TOTALS	798,100	12,674	377,811	828,885
Fund 330 - HOWARD-RIDGE TIF FUND Totals	47,900	(2,066)	(37,999)	(322,154)
Starting Fund Balance	259,119		259,119	
Net Change	47,900		(37,999)	
Ending Fund Balance	307,019		221,120	



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Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 335 - WEST EVANSTON TIF FUND				
REVENUE				
Property Taxes				
Other Revenue	105,000			100,262
Interest Income	100	26	117	765
REVENUE TOTALS	105,100	26	117	101,027
EXPENSE				
Services and Supplies				1,978
Capital Outlay		(1,028)	(6,170)	246
Contingencies				
Debt Service	10,000	593	4,143	14,122
Miscellaneous	95,000			61,950
Interfund Transfers	60,000	5,000	35,000	60,000
EXPENSE TOTALS	165,000	4,564	32,974	138,295
Fund 335 - WEST EVANSTON TIF FUND Totals				
REVENUE TOTALS	105,100.00	26.13	117.20	101,026.53
EXPENSE TOTALS	165,000	4,564	32,974	138,295
Fund 335 - WEST EVANSTON TIF FUND Totals	(59,900)	(4,538)	(32,856)	(37,269)
Starting Fund Balance	500,370		500,370	
Net Change	(59,900)		(32,856)	
Ending Fund Balance	440,470		467,514	



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Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
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 TIF FUND Totals				
REVENUE TOTALS				
EXPENSE TOTALS				
Fund 340 - DEMPSTER-DODGE TIF FUND Totals				
Starting Fund Balance				
Net Change	\$0.00		\$0.00	\$0.00
Ending Fund Balance				



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Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 415 - CAPITAL IMPROVEMENTS FUND				
REVENUE				
Charges for Services		44,482	57,743	110,620
Interfund Transfers	250,000			936,500
Intergovernmental Revenue	5,424,000			487,563
Other Revenue	7,585,650			10,048,514
Library Revenue				
Interest Income	10,000	376	1,720	20,380
REVENUE TOTALS	13,269,650	44,859	59,463	11,603,577
EXPENSE				
Salary and Benefits				4,472
Services and Supplies		4,810	288,780	701,494
Capital Outlay	18,692,150	934,010	2,655,127	7,288,509
Debt Service				190,364
Miscellaneous				
Interfund Transfers	490,000	40,833	285,833	1,547,810
EXPENSE TOTALS	\$19,182,150	\$979,654	\$3,229,741	\$9,732,649
Fund 415 - CAPITAL IMPROVEMENTS FUND Totals				
REVENUE TOTALS	13,269,650	44,859	59,463	11,603,577
EXPENSE TOTALS	19,182,150	979,654	3,229,741	9,732,649
Fund 415 - CAPITAL IMPROVEMENTS FUND Totals	(5,912,500)	(934,795)	(3,170,278)	1,870,927
Starting Fund Balance	8,170,926		8,170,926	
Net Change	(5,912,500)		(3,170,278)	
Ending Fund Balance	2,258,426		5,000,648	



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 Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 420 - SPECIAL ASSESSMENT FUND				
REVENUE				
Property Taxes				
Other Taxes				
Licenses, Permits and Fees				
Fines and Forfeitures				
Charges for Services				
Interfund Transfers				
Intergovernmental Revenue				
Other Revenue	250,000			506,435
Insurance				
Library Revenue				
Interest Income	1,200	189	948	2,849
Special Assessment	230,000	9,207	99,307	167,381
Reappropriation of Surplus				
REVENUE TOTALS	481,200	9,396	100,255	676,665
EXPENSE				
Salary and Benefits				
Services and Supplies			95	3,251
Capital Outlay	501,000	-	83,477	53,738
Insurance and Other Chargebacks		-	-	620
Debt Service		-	-	3,084
Miscellaneous		-	-	-
Interfund Transfers	260,698	-	-	169,848
EXPENSE TOTALS	761,698	-	83,571	230,541
Fund 420 - SPECIAL ASSESSMENT FUND Totals				
REVENUE TOTALS	481,200	9,396	100,255	676,665
EXPENSE TOTALS	761,698		83,571	230,541
Fund 420 - SPECIAL ASSESSMENT FUND Totals	(280,498)	9,396	16,684	446,124
Starting Fund Balance	2,518,568		2,518,568	
Net Change	(280,498)		16,684	
Ending Fund Balance	2,238,070		2,535,252	



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 Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
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	544,227	3,553,730	5,963,245
Interfund Transfers	3,711,770	243,775	1,706,423	2,925,296
Intergovernmental Revenue	12,125			24,125
Other Revenue	115,236	7,234	76,069	92,190
Interest Income	35,070	1,628	10,000	31,645
REVENUE TOTALS	10,464,601	796,864	5,346,371	9,037,314
EXPENSE				
Salary and Benefits	1,442,683	132,979	705,265	1,358,672
Services and Supplies	3,318,189	357,513	1,788,706	2,811,302
Capital Outlay	3,529,850	190,356	304,638	(79,159)
Insurance and Other Chargebacks	.00	.00	.00	.00
Community Sponsored Organizations				
Depreciation Expense	1,943,217			2,785,161
Contingencies	12,965	510	1,586	9,686
Debt Service	3,917,652	-	256,414	727,892
Miscellaneous	252,000	-	-	-
Interfund Transfers	1,242,738	103,562	724,932	1,240,883
EXPENSE TOTALS	15,659,294	784,919	3,781,541	8,854,437
Fund 505 - PARKING SYSTEM FUND				
Totals				
REVENUE TOTALS	10,464,601	796,864	5,346,371	9,037,314
EXPENSE TOTALS	15,659,294	784,919	3,781,541	8,854,437
Fund 505 - PARKING SYSTEM FUND	(5,194,693)	11,945	1,564,830	182,877
Totals				
Starting Fund Balance	12,814,717		12,814,717	
Net Change	(5,194,693)		1,564,830	
Ending Fund Balance	7,620,024		14,379,547	



Budget by Organization Report

Through 07/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 510 - WATER FUND				
REVENUE				
Other Taxes				
Charges for Services	15,418,000	226,287	7,469,703	14,540,745
Interfund Transfers				
Intergovernmental Revenue				14,181
Other Revenue	12,631,100	23,006	182,686	496,806
Interest Income	10,000	246	1,148	17,552
REVENUE TOTALS	28,059,100	249,539	7,653,536	15,069,284
EXPENSE				
Salary and Benefits	5,132,341	541,848	2,831,458	4,767,985
Services and Supplies	3,689,390	247,732	1,140,056	2,565,308
Capital Outlay	18,402,600		208,598	12,663
Insurance and Other Chargebacks				
Community Sponsored Organizations				
Depreciation Expense				1,569,014
Contingencies	1,000.00	.00	.00	756.05
Debt Service	1,046,399		267,688	438,227
Miscellaneous	12,480		106	770,057
Interfund Transfers	3,791,432	2,315,953	6,211,670	9,461,523
EXPENSE TOTALS	32,075,642	3,105,533	10,659,576	19,585,533
Fund 510 - WATER FUND Totals				
REVENUE TOTALS	28,059,100	249,539	7,653,536	15,069,284
EXPENSE TOTALS	32,075,642	3,105,533	10,659,576	19,585,533
Fund 510 - WATER FUND Totals	(4,016,542)	(2,855,994)	(3,006,040)	(4,516,249)
Starting Fund Balance	7,454,107		7,454,107	
Net Change	(4,016,542)		(3,006,040)	
Ending Fund Balance	3,437,565		4,448,067	



Budget by Organization Report

Through 07/31/15

Prior Fiscal Year Activity Included

Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 511 - WATER - BOND AND INTEREST				
REVENUE				
Interfund Transfers				
Other Revenue				
Interest Income		112	516	6,856
REVENUE TOTALS		112	516	6,856
EXPENSE				
Services and Supplies				
Debt Service				26,008
Miscellaneous				
EXPENSE TOTALS				26,008
Fund 511 - WATER - BOND AND INTEREST Totals				
REVENUE TOTALS		112	516	6,856
EXPENSE TOTALS				26,008
Fund 511 - WATER - BOND AND INTEREST Totals		112	516	(19,152)
Starting Fund Balance				
Net Change			516	
Ending Fund Balance	-		516	



Budget by Organization Report

Through 07/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 512 - WATER-BOND RESERVE				
REVENUE				
Interest Income		297	486	661
REVENUE TOTALS		297	486	661
EXPENSE				
Services and Supplies				
Miscellaneous				
Interfund Transfers				
EXPENSE TOTALS				
Fund 512 - WATER-BOND RESERVE Totals				
REVENUE TOTALS		297	486	661
EXPENSE TOTALS				
Fund 512 - WATER-BOND RESERVE Totals		297	486	661
Starting Fund Balance				
Net Change	\$0.00		\$486.33	
Ending Fund Balance			486	



Budget by Organization Report

Through 07/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 513 - WATER DEPR IMPRV & EXTENSION				
REVENUE				
Interfund Transfers		2,000,000	4,000,000	5,500,000
Intergovernmental Revenue				
Other Revenue				14,557
Interest Income		47	242	473
REVENUE TOTALS		2,000,047	4,000,242	5,515,030
EXPENSE				
Services and Supplies		11,549	63,849	71,541
Capital Outlay		589,934	1,161,101	1,045,841
Community Sponsored Organizations				205,688
Miscellaneous				
Interfund Transfers				
EXPENSE TOTALS		601,483	1,224,950	1,323,070
Fund 513 - WATER DEPR IMPRV & EXTENSION Totals				
REVENUE TOTALS		2,000,047	4,000,242	5,515,030
EXPENSE TOTALS		601,483	1,224,950	1,323,070
Fund 513 - WATER DEPR IMPRV & EXTENSION Totals		1,398,565	2,775,293	4,191,959
Starting Fund Balance	-		-	
Net Change	-		2,775,293	
Ending Fund Balance	-		2,775,293	



Budget by Organization Report

Through 07/31/15

Prior Fiscal Year Activity Included

Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 515 - SEWER FUND				
REVENUE				
Charges for Services	13,072,700	(946,116)	5,182,290	12,785,065
Interfund Transfers				
Other Revenue	4,165			
Interest Income	1,000	32	1,019	3,221
REVENUE TOTALS	13,077,865	(946,084)	5,183,309	12,788,286
EXPENSE				
Salary and Benefits	1,121,635	145,933	667,354	1,263,185
Services and Supplies	1,104,800	30,168	254,759	266,642
Capital Outlay	533,500	45,275	239,385	212,183
Insurance and Other Chargebacks				
Depreciation Expense				3,367,923
Contingencies				
Debt Service	9,619,477	345,238	5,130,880	1,735,371
Miscellaneous	5,000		3,306	
Interfund Transfers	1,005,223.00	83,768.62	586,380.34	800,045.04
EXPENSE TOTALS	13,389,635	650,382	6,882,063	7,645,350
Fund 515 - SEWER FUND Totals				
REVENUE TOTALS	13,077,865	(946,084)	5,183,309	12,788,286
EXPENSE TOTALS	13,389,635	650,382	6,882,063	7,645,350
Fund 515 - SEWER FUND Totals	(311,770)	(1,596,466)	(1,698,754)	5,142,936
Starting Fund Balance	4,405,937		4,405,937	
Net Change	(311,770)		(1,698,754)	
Ending Fund Balance	4,094,167		2,707,183	



Budget by Organization Report

Through 07/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 520 - SOLID WASTE FUND				
REVENUE				
Licenses, Permits and Fees	175,000	121,505	269,350	125,497
Charges for Services	3,616,394	(286,132)	1,485,250	3,590,758
Interfund Transfers	1,055,967	87,997	615,981	1,055,967
Intergovernmental Revenue				
Other Revenue	235,000	13,483	50,204	254,958
Interest Income				
REVENUE TOTALS	5,082,361	(63,147)	2,420,786	5,027,180
EXPENSE				
Salary and Benefits	850,669	91,112	478,890	884,329
Services and Supplies	3,750,546	344,833	2,135,241	3,435,696
Capital Outlay	25,000	1,512	7,070	20,309
Insurance and Other Chargebacks				
Community Sponsored Organizations				
Contingencies				
Debt Service	60,000.00	.00	12,932.89	31,274.13
Miscellaneous	15,500			
Interfund Transfers	490,105	40,842	285,895	475,202
EXPENSE TOTALS	5,191,820	478,300	2,920,029	4,846,811
Fund 520 - SOLID WASTE FUND Totals				
REVENUE TOTALS	5,082,361	(63,147)	2,420,786	5,027,180
EXPENSE TOTALS	5,191,820	478,300	2,920,029	4,846,811
Fund 520 - SOLID WASTE FUND Totals	(109,459)	(541,447)	(499,243)	180,369
Starting Fund Balance	(1,112,075)		(1,112,075)	
Net Change	(109,459)		(499,243)	
Ending Fund Balance	(1,221,534)		(1,611,318)	



Budget by Organization Report

Through 07/31/15

Prior Fiscal Year Activity Included

Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 600 - FLEET SERVICES FUND				
REVENUE				
Interfund Transfers	3,317,088	273,900	1,917,298	3,130,282
Intergovernmental Revenue				
Other Revenue	81,579	499	17,291	50,010
Interest Income	1,000			
REVENUE TOTALS	3,399,667	274,399	1,934,588	3,180,292
EXPENSE				
Salary and Benefits	1,262,046	133,287	668,815	1,278,713
Services and Supplies	2,256,021	83,934	868,184	2,108,163
Insurance and Other Chargebacks	25,820	2,152	15,061	24,927
Depreciation Expense				357
Contingencies	450			
Debt Service				
Miscellaneous				
Interfund Transfers				
EXPENSE TOTALS	\$3,544,337	\$219,372	\$1,552,061	\$3,412,159
Fund 600 - FLEET SERVICES FUND Totals				
REVENUE TOTALS	3,399,667	274,399	1,934,588	3,180,292
EXPENSE TOTALS	3,544,337	219,372	1,552,061	3,412,159
Fund 600 - FLEET SERVICES FUND Totals	(144,670)	55,026	382,528	(231,867)
Starting Fund Balance	(120,944)		(120,944)	
Net Change	(144,670)		382,528	
Ending Fund Balance	(265,614)		261,584	



Budget by Organization Report

Through 07/31/15

Prior Fiscal Year Activity Included

Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 601 - EQUIPMENT REPLACEMENT FUND				
REVENUE				
Interfund Transfers	1,451,421	120,952	846,663	2,524,231
Other Revenue	210,217	290	45,325	53,210
REVENUE TOTALS	1,661,638	121,242	891,988	2,577,440
EXPENSE				
Services and Supplies	1,515,422	574,970	954,413	153,649
Depreciation Expense				1,476,384
Miscellaneous				6,674
EXPENSE TOTALS	1,515,422	574,970	954,413	1,636,707
Fund 601 - EQUIPMENT REPLACEMENT FUND Totals				
REVENUE TOTALS	1,661,638	121,242	891,988	2,577,440
EXPENSE TOTALS	1,515,422	574,970	954,413	1,636,707
Fund 601 - EQUIPMENT REPLACEMENT FUND Totals	146,216	(453,728)	(62,425)	940,734
Starting Fund Balance	\$2,183,786		\$2,183,786	\$8,628,834
Net Change				
Ending Fund Balance	2,183,786		2,183,786	



Budget by Organization Report

Through 07/31/15
 Prior Fiscal Year Activity Included
 Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 605 - INSURANCE FUND				
REVENUE				
Interfund Transfers				336,911
Other Revenue			75,047	165
Insurance	17,862,008	1,474,595	9,442,683	17,737,831
Interest Income	1,000	9	45	119
REVENUE TOTALS	17,863,008	1,474,604	9,517,775	18,075,025
EXPENSE				
Salary and Benefits	453,768	57,965	273,030	407,401
Services and Supplies	1,395,248	191,380	1,277,170	2,520,329
Capital Outlay				7,932
Insurance and Other Chargebacks	15,360,736	1,194,716	8,270,780	14,787,200
Community Sponsored Organizations				
Depreciation Expense				
Contingencies				
Debt Service				
Miscellaneous	.00	.00	(105,000.00)	6,425.55
Interfund Transfers				
EXPENSE TOTALS	17,209,752	1,444,061	9,715,981	17,729,288
Fund 605 - INSURANCE FUND Totals				
REVENUE TOTALS	17,863,008	1,474,604	9,517,775	18,075,025
EXPENSE TOTALS	17,209,752	1,444,061	9,715,981	17,729,288
Fund 605 - INSURANCE FUND Totals	653,256	30,543	(198,206)	345,737
Starting Fund Balance	(3,381,927)		(3,381,927)	
Net Change	653,256		(198,206)	
Ending Fund Balance	(2,728,671)		(3,580,133)	



Budget by Organization Report

Through 07/31/15

Prior Fiscal Year Activity Included

Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 700 - FIRE PENSION FUND				
REVENUE				
Property Taxes	6,061,575	793,182	4,080,638	6,130,815
Other Taxes	280,000	38,740	280,000	280,000
Interfund Transfers				
Other Revenue	978,500	132,143	567,260	919,874
Interest Income	850,000	131	177	3,665,995
REVENUE TOTALS	8,170,075	964,195	4,928,075	10,996,684
EXPENSE				
Salary and Benefits	7,886,630	666,643	4,707,667	7,971,699
Services and Supplies				
Community Sponsored Organizations				
Debt Service				
Miscellaneous				
EXPENSE TOTALS	7,886,630	666,643	4,707,667	7,971,699
Fund 700 - FIRE PENSION FUND Totals				
REVENUE TOTALS	8,170,075	964,195	4,928,075	10,996,684
EXPENSE TOTALS	7,886,630	666,643	4,707,667	7,971,699
Fund 700 - FIRE PENSION FUND Totals	283,445	297,553	220,408	3,024,986
Starting Fund Balance	68,241,712		68,241,712	
Net Change	283,445		220,408	
Ending Fund Balance	68,525,157		68,462,120	



Budget by Organization Report

Through 07/31/15

Prior Fiscal Year Activity Included

Detail Listing

Classification	Adopted Budget	Current Month Transactions	YTD Transactions	2014 Total
Fund 705 - POLICE PENSION FUND				
REVENUE				
Property Taxes	8,380,207	1,257,137	5,633,845	8,476,543
Other Taxes	325,000	83,740	325,000	325,000
Interfund Transfers				
Other Revenue	1,500,000	163,599	839,967	1,565,053
Interest Income	2,800,000		44	9,139,372
REVENUE TOTALS	13,005,207	1,504,476	6,798,855	19,505,968
EXPENSE				
Salary and Benefits	10,542,500	878,743	6,013,740	10,252,264
Services and Supplies				
Debt Service				1,698
Miscellaneous				
EXPENSE TOTALS	10,542,500	878,743	6,013,740	10,253,962
Fund 705 - POLICE PENSION FUND				
REVENUE TOTALS	13,005,207	1,504,476	6,798,855	19,505,968
EXPENSE TOTALS	10,542,500	878,743	6,013,740	10,253,962
Fund 705 - POLICE PENSION FUND				
Starting Fund Balance	99,687,542		99,687,542	
Net Change	2,462,707		785,116	
Ending Fund Balance	102,150,249		100,472,658	



Fund Equity Changes Report

Through 07/31/15

Summary Listing

Fund	Fund Description	7/31/2015 YTD Revenues	7/31/2015 YTD Expenses	7/31/2015 YTD Net	7/31/2015 Fund Balance	2015 Starting Fund Balance	7/31/2015 Cash Balance
100	GENERAL FUND	52,815,524	51,450,830	1,364,694	13,460,405	14,983,966	6,692,927
175	GENERAL ASSISTANCE FUND	22,651	495,620	(472,969)	(289,870)	183,099	(416,129)
185	LIBRARY FUND	4,220,671	3,443,791	776,879	2,155,849	1,378,970	1,365,143
190	HPRP FUND						
195	NEIGHBORHOOD STABILIZATION	134,693	46,779	87,914	87,914		296,852
200	MOTOR FUEL TAX FUND	1,008,187	1,370,513	(362,326)	1,417,705	1,780,031	1,874,924
205	EMERGENCY TELEPHONE (E911)	512,204	647,174	(134,970)	773,383	908,353	581,718
210	SPECIAL SERVICE AREA (SSA) #4	198,361	161,500	36,861	182,061	145,200	(152,742)
215	CDBG FUND	754,612	544,905	209,707	394,609	184,902	(37,458)
220	CDBG LOAN	103,368	3,649	99,719	2,450,380	2,350,661	220,565
225	ECONOMIC DEVELOPMENT FUND	1,451,880	1,343,446	108,434	3,648,904	3,540,471	3,066,833
235	NEIGHBORHOOD IMPROVEMENT				169,915	169,915	169,915
240	HOME FUND	349,110	298,488	50,622	4,630,701	4,580,079	2,463
245	LIBRARY ENDOWMENT FUND				3,920,732	3,920,732	
250	AFFORDABLE HOUSING FUND	158,118	38,424	119,694	2,666,614	2,546,920	910,260
186	LIBRARY DEBT SERVICE FUND	402,932	118,837	284,095	377,690	93,595	281,687
300	WASHINGTON NATIONAL TIF	3,249,344	2,060,625	1,188,720	7,375,424	6,186,704	6,924,226
305	SPECIAL SERVICE AREA (SSA) #5	272,985	21,075	251,910	715,956	464,046	651,958
310	HOWARD-HARTREY TIF	668,623	900,320	(231,697)	2,137,786	2,369,483	2,174,216
315	SOUTHWEST TIF FUND				893,665	893,665	893,665
330	HOWARD-RIDGE TIF FUND	339,812	377,811	(37,999)	221,120	259,119	18,745
335	WEST EVANSTON TIF FUND	117	32,974	(32,856)	467,514	500,370	474,609
345	CHICAGO-MAIN TIF						
320	DEBT SERVICE FUND	8,904,047	3,632,812	5,271,236	9,068,023	3,796,787	7,327,600
415	CAPITAL IMPROVEMENTS FUND	59,463	3,229,741	(3,170,278)	5,000,648	8,170,926	5,473,124



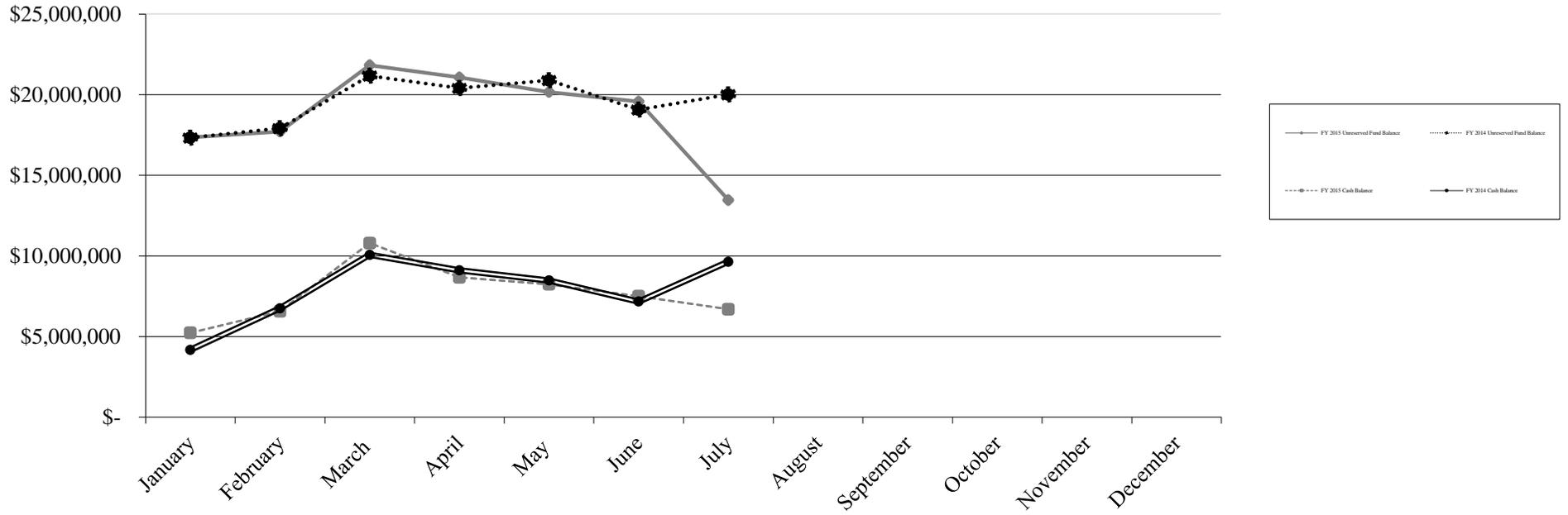
Fund Equity Changes Report

Through 07/31/15

Summary Listing

Fund	Fund Description	7/31/2015 YTD Revenues	7/31/2015 YTD Expenses	7/31/2015 YTD Net	7/31/2015 Fund Balance	2015 Starting Fund Balance	7/31/2015 Cash Balance
420	SPECIAL ASSESSMENT FUND	100,255	83,571	16,684	2,535,252	2,518,568	2,531,182
505	PARKING SYSTEM FUND	5,346,371	3,781,541	1,564,830	14,379,547	12,814,717	14,118,498
510	WATER FUND	7,653,536	10,659,576	(3,006,040)	4,448,067	7,454,107	7,653,751
511	WATER - BOND AND INTEREST	516		516	516		
512	WATER-BOND RESERVE	486		486	486		
513	WATER DEPR IMPRV &	4,000,242	1,224,950	2,775,293	2,775,293		
515	SEWER FUND	5,183,309	6,882,063	(1,698,754)	2,707,183	4,405,937	3,242,451
520	SOLID WASTE FUND	2,420,786	2,920,029	(499,243)	(1,611,318)	(1,112,075)	(1,435,241)
600	FLEET SERVICES FUND	1,934,588	1,552,061	382,528	261,584	(120,944)	(332,408)
601	EQUIPMENT REPLACEMENT	891,988	954,413	(62,425)	2,183,786	2,183,786	1,104,550
605	INSURANCE FUND	9,517,775	9,715,981	(198,206)	(3,580,133)	(3,381,927)	1,362,833
Grand Totals		112,676,557	107,993,500	4,683,057	86,027,390	84,170,163	67,040,714

**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					
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					
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					
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					