Fiscal Year 2015 Adopted Budget

Elizabeth B. Tisdahl, Mayor

Submitted by

Wally Bobkiewicz, City Manager

www.cityofevanston.org

ELECTED OFFICIALS

Elizabeth B. Tisdahl
Mayor

CITY COUNCIL

Judy Fiske	First Ward
Peter Braithwaite	Second Ward
Melissa A. Wynne	Third Ward
Donald N. Wilson	Fourth Ward
Delores A. Holmes	Fifth Ward
Mark Tendam	Sixth Ward
Jane Grover	Seventh Ward
Ann Rainey	Eighth Ward
Coleen Burrus	Ninth Ward
Rodney Greene	City Clerk

Wally Bobkiewicz
City Manager

CITY OF EVANSTON
FY 2015 ADOPTED BUDGET

Including the City Manager's Budget Message and
Schedules Showing Revenue Estimates and Budget

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For the Fiscal Year Beginning

January 1, 2014

Executive Director

PART I

BUDGET MESSAGE

City of
Evanston™

January 1, 2015

Mayor Elizabeth B. Tisdahl and
Members of the City Council

Ladies and Gentlemen:

Please find the Fiscal Year 2015 Budget for the City of Evanston, Illinois for the period beginning January 1, 2015 and ending December 31, 2015. The annual budget is a policy document which sets the financial course for the City of Evanston and defines the service priorities provided to the community. It is the culmination of months of effort by the entire City staff, as well as residents, to balance available resources with the actual and desired services required by Evanston residents, businesses, and visitors.

The total budget for FY 2015 is $265,110,667, which includes all funds and interfund transfer expenses. This represents an increase of $8,863,588 or 3.5% from the 2014 Adopted Budget, which includes $1,122,306 previously budgeted by Evanston Township. This transmittal letter includes increases in revenues and expenditures for City Council consideration. These increases still result in a balanced General Fund for 2015. When interfund transfers are excluded from this calculation, the total budget for all funds is $230,378,530.

STATE OF THE CITY

The prevailing economic climate has shown signs of improvement during the past year, however, the state economy remains an area of concern for the City of Evanston. The performance of the state economy impacts the City in numerous ways including income and sales tax, local employment, housing, and economic development. As such, staff has been diligently monitoring expenses and revenues to ensure that the City remains fiscally stable, while still providing core services in the most responsible ways possible.

The 2015 Budget includes **no net increase** in property taxes for the combined levies in the General Fund, Debt Service Fund, Pension Funds, and newly created General Assistance Funds. The Town Levy will now be incorporated into the General Fund levy, resulting in the elimination of a separate line item on the bills of residents. The Evanston Public Library, which is included in this document, has a separate tax levy, which is approved by the Library Board and recommended to the City Council for approval each year. The City has experienced positive building growth throughout the community in 2014 and this growth is expected to continue through 2015. Other economic revenues (sales tax, income tax, and utility taxes) are stable at a minimum and improving in many cases.

The 2015 Budget proposes the reestablishment of a Health and Human Services Department, incorporating the existing services of the Health Department, the General Assistance functions of the former Evanston Township and an expanded commitment to helping Evanston residents in need.

The 2015 Budget creates a Human Services Fund, which will contain all of the activities involving the Mental Health Board. To help meet City Council goals for 2015, Motor Fuel Tax expenditures for City street improvements are proposed to increase by $300,000. The City will also continue efforts to hold the line on current debt service costs funded from the tax levy by transferring $1.4 million from the General Fund (using other revenue sources such as income tax and sales tax) to the Debt Service Fund. This transfer will keep the debt service tax levy equal to the 2014 budgeted level. Finally, this budget proposes a reduced amount of new, property tax supported debt to be issued for capital improvements in 2015. Holding the line on current debt payments from property taxes and reducing future debt issuances, demonstrates the City's commitment to long-term financial stability.

The Budget includes the creation of a rental car tax that is anticipated to generate $70,000 annually, and is set at a rate that is competitive with other area communities.

The Budget does include a rate increase in the City's Water Fund of 10%, but will remain the lowest rates in the suburban area. This increase will be used to support capital infrastructure replacement in both the Water Plant and distribution system.

The Budget includes no layoffs and as noted more fully below includes the addition of personnel in Parks, Recreation and Community Services, Health and Human Services, and Library Services.

Continuing into 2015 the City will focus on implementation of the City Council's goals.

The 2015 Adopted Budget brings additional emphasis to our work supporting Evanston residents in need through expanded Human Services efforts. In addition, the 2015 Proposed Budget continues on City-wide efforts creating the most livable City for our residents.

FY 2014 SUCCESSES

General Fund Anticipated to Close Fiscal Year 2014 with a Slight Surplus: At time of publication, this surplus is anticipated due to higher than anticipated revenues outweighing higher than anticipated costs as noted below.

Sales and Income tax receipts remain strong in 2014, and with the expansion of retail grocery and auto dealer sales, this sales tax stability is expected to continue into 2015. Building and related permit revenue have also performed above budget due to several major building projects as well as a general increase in smaller residential permit activity.

General Fund expenditures are anticipated to exceed budget in several areas, but again, will be below 2014 revenues including:

- Snow removal costs for 2014 caused the Public Works Department budget to be $2.0% or $370,000 over budget.
- Continued Public Safety concerns resulted in Police Department expenses being over budget by $985,000 or 4.0%. The Fire and Life Safety Department also continued to experience very high call volumes, resulting in this budget being $166,000 over budget or 1.2%.

- Community Development Department expenses were over budget by $54,000, however these expenses were offset by an RTA Grant and Preservation Grant to fund each program.

As a result, the City anticipates closing 2014 with an approximate $770,000 surplus. The General Fund ending fund balance has remained stable and, as of the end of FY 2014, is expected to be at $17.1 million or 19.2% of budgeted expenditures, which is above the minimum required balance of 16.6%. It is recommended that this surplus remain in the General Fund due to the 2014 General Fund Tax Levy (receivable in 2015 budget) being reduced by $462,000 to support an increase to the General Assistance Fund Levy and by $310,928 to support the Police Pension levy increase.

Public Safety: The City continues to focus on maintaining Public Safety services without reductions in services or funding. As of September 2014, the Police Department responded to over 27,089 calls for service and Part 1 crime statistics reveal a -7.4% drop in serious crime. The Fire Department responded to approximately 9,300 calls for service in 2014.

Youth Services: The Mayor's 2014 Super Summer Initiative consisted of numerous activities for Evanston's youth and young adults; it was enhanced by partnerships with several agencies that allowed the City to provide even more programs. Recreational programs included open microphone nights, expanded open gym hours, volleyball in the parks, youth entertainment at festivals, the Goled Gallery, concert and movie nights, open lounge, roller-skating, and ice-skating. These and other programs, facilitated by the Parks, Recreation and Community Services Department in collaboration with the Police Department, Library, and City Manager's Office, were a success and helped to reduce violence among youths and young adults.

Economic Development: The 2014 Work Plan focused on five areas for City economic development activities: 1) attraction and retention of retailers; 2) workforce development partnerships; 3) support of arts and entertainment-focused businesses and ventures; 4) entrepreneurship, and; 5) support of the City's Quality of Place initiative that define the City's attractiveness to residents and businesses.

In 2015, Economic Development staff will continue to support these specific initiatives, but will focus significantly more on serving Evanston's strong core of independent businesses. Specifically, the City's Economic Development staff will continue to focus on the retention and expansion of existing businesses, the creation of new jobs for all skill levels, growth and diversification of tax revenue, and support of business district revitalization.

As of September 2014, staff completed over 150 visits to existing Evanston businesses. Through these conversations, businesses have indicated the need for additional support in business district beautification, directional signage, marketing of businesses to potential customers in and outside of Evanston, and other business development support.

In addition to the opening of 32 new businesses that have brought 313 new jobs in 2014, Economic Development staff continued targeted revitalization efforts that have been part of multi-year processes:

- Coordination of redevelopment of key commercial parcels that have remained vacant for nearly a decade. Parcels include: 1) The former Osco-Drug store at 430 Asbury Avenue planned to be redeveloped as a play café for families; and 2) The 30,424 square foot vacant lot at the southeast corner of Main Street and Chicago Avenue as a mixed-use retail, office, residential development.
- Opening of Next Chapter at the Evanston Public Library, a seminar-based program offered for Evanston residents and individuals employed by Evanston businesses, that provides support and training on a variety of topics to support entrepreneurship. As of September 2014, Next Chapter hosted 31 seminars serving over 230 aspiring entrepreneurs.
- Retention and support of the expansion of Evanston's only car dealership. Support through funding from an existing tax increment financing district, Cook County tax relief incentives, and a sales tax sharing agreement not only allowed Autobarn to remain in Evanston, but also add an additional dealership.
- Oversight of the Downtown Performing Arts Task Force, tasked by the Mayor, to identify potential locations in Evanston's downtown for performing arts venues.
- Managed a variety of entrepreneurship support activities that included: Evanston Start-up showcase that convenes over 150 entrepreneurs to discuss and engage on entrepreneurship issues; ongoing support of Evanston's food incubator, Now We're Cookin', which assists in the development of food-based entrepreneurs; and coordinated peer-to-peer company founder networking events.
- Partnership with the businesses comprising the Main Street Merchants Association and the Chicago/Dempster Merchants Association to create a special service area (SSA) for the two commercial districts to support ongoing business district activities and planning.
- Managed the efforts to reutilize former Dominick's stores in Evanston. Following the closure of both Dominick's at the end of 2013, staff has worked with property owners at both locations to ensure that high-quality grocers will locate in each space. In 2015, the City will welcome a third Whole Foods Market and Valli Produce in locations formally occupied by Dominick's.
- Funded loan for FEW Spirits that will permit Evanston's only micro-distillery to expand its bottling operations and thereby increasing sales to new markets.

Water Sales: Evanston continues to meet with and provide information to Lincolnwood, Niles, Park Ridge, Morton Grove and the Northwest Suburban Municipal Joint Action Water Agency (NSMJAWA) in regards to providing them wholesale water. Lincolnwood has indicated renewed interest and made a formal request for additional information, which was provided to them in September 2014. Niles, Morton Grove and Park Ridge have partnered together and requested additional information through a consultant hired by the group. It is anticipated that discussions will continue with a potential to reach an agreement during 2015.

Human Services Fund: The Human Services Fund was created to strengthen the Evanston community by providing individuals and families access to services that promote self-sufficiency, independence, and protect Evanston's vulnerable children and adults. The City will provide access to resources that offer support and empower families. Services will be delivered by means of a comprehensive system of care, which emphasizes the most appropriate, least restrictive settings to promote the highest level of functioning.

Human Services staff will commit to the following:

- Deliver services professionally and treat all clients with dignity and respect.
- Manage business operations effectively and efficiently by aligning resources across the department.
- Promote accountability, transparency and quality in all services we deliver and programs we administer.

General Assistance Fund

General Assistance Program: The General Assistance Program is a locally administered program by the City of Evanston, which is mandated by the State of Illinois and funded by the taxpayers of Evanston. The City of Evanston General Assistance Program provides assistance (up to $500.00 monthly) to persons who are not eligible for any other state or federal financial assistance programs and who do not have income or resources to provide for their basic needs. The goal of the City General Assistance Program is to prepare and assist individuals with becoming employment ready and is accomplished through various different programs administered by the City.

Emergency Assistance Program: Emergency Assistance Services assist Evanston residents with food due to short-term financial crisis or disaster. Assistance for food and personal essentials are provided to Evanston residents who have applied for, but are not yet receiving, benefits from other agencies such as DHS, Social Security, the Illinois Unemployment Administration Service or for those who have exhausted their income due to unforeseen circumstances. We provide wrap-around services with community partners to address basic needs for residents who have experienced unforeseen, emergency life-threatening situations. Available assistance includes mortgage, rental assistance and limited utility assistance.

Livable Cities: The City of Evanston continues to be a leader in providing a high quality of life for residents and supporting a community where people can grow, live, work, and play. These efforts have been guided by the City's 2006 strategic vision to "Create the Most Livable City in America" and much progress has been made. We are better serving our most sensitive populations, including youth and young adults, seniors and financially stressed families with refined service models and partnerships. Energy efficient upgrades to City facilities and operations have reduced environmental impact and saved money. Economic Development investments have strengthened the City's local business community and enhanced job opportunities for residents.

Evanston's success in improving the well-being of the community, contributing to a healthy environment, and supporting a strong economy is serving as a model for livable, sustainable communities. This success has gained regional and national recognition. In 2014, Evanston was the second city in the nation to be awarded a 4-STAR Community Rating for national excellence in livable, sustainable communities. The STAR Community Rating System evaluates economic, environmental and social factors of a community. Evanston's STAR Community Rating serves as baseline for existing performance and provides a roadmap for continuous improvement.

Evanston's Livable Cities Initiative embraces our past vision and success for creating a livable city and strives for continuous improvement across the community. Evanston will develop holistic solutions to meet the community's needs and support a healthy, inclusive and prosperous Evanston.

Supporting people through all their stages of life and connecting them to housing, transportation and recreation are two elements of the Livable Cities Initiative that are receiving an increased focus in 2015. To support these efforts, Evanston has joined the World Health Organization (WHO)'s "Age-Friendly Cities" project to provide a system to educate, encourage, promote, and recognize improvements that will make Evanston more user-friendly not only for senior residents but for residents of all ages. Under this project, the City will develop a three-year City-wide action plan for ongoing improvement of "age-friendliness."

The City is also building upon a bicycle-friendly culture to enhance the opportunities for riders of all ages to safely travel Evanston in a healthy, low-impact transportation mode, the bicycle. Evanston's recent Bike Plan Update provides a menu of new projects and policies that support the community's bicycling needs with bicycling safety and awareness serving as a cornerstone of activity in 2015. The City will also further increase access to bicycling in the community with the expansion of the Chicagoland Divvy bike share system into Evanston.

Cultural Arts: Leveraging our thriving performing and visual arts for cultural tourism and economic development and increasing the accessibility of the arts to all Evanston citizens are goals of the City Manager's Office. Offering support and resources to our professional, volunteer and student arts organizations will ensure an enviable mix of cultural opportunities for today and for our future. By providing cultural and artistic experiences to audiences of every age, gender, ethnicity and socioeconomic class in Evanston, we are building generations of citizens that will become life-long creative forces in our City.

Public art efforts will focus on enhancing the uniqueness of each ward as we build neighborhood vibrancy and connection. In 2014, we increased the opportunities for artists to display their work by adding new gallery space at the Civic Center and partnering with other community and public spaces for installations. Our Sacred Spaces program is matching artists who need work, exhibition and performance space with houses of worship who have unused or underutilized spaces. We are also exploring "art in unusual spaces" throughout the City through mediums such as dance, pop-up theatre and community-sourced art.

In order to most efficiently and effectively impact the community, the Cultural Arts Office will continue to build partnerships with the schools, Northwestern University, Downtown Evanston, the Chamber of Commerce, business and nonprofit organizations. In this way we can better infuse the arts into many areas including education, commerce, public works, sustainability and community development as we work together to make Evanston the most livable city in America.

Information Technology: The City continues to expand the use of mobile computing technology to a variety of core services such as inspections, property maintenance, public works and utility services. Combining this expansion with the current public safety usage in all public safety vehicles increases staff presence throughout the community on a daily basis. Another major expansion is the use of digital camera technology for public safety.

The above activities require a major increase in the storage capacity of the City's network infrastructure. This increased capacity will also allow the City to upgrade the City's email and other communication platforms, which are vital to all outreach and engagement activities.

2015 initiatives include the continued migration of physical servers to Evanston's virtual server environment. Migration to the virtual platform will allow the City's enterprise applications (finance, human resources, property maintenance/inspections, etc.) to take advantage of hardware redundancies, increased performance, and efficient data recovery methods.

To complement the continued expansion of the virtual desktop infrastructure, we will create opportunities for employees to take advantage of a bring your own device (BYOD) program. This will allow the user to work on familiar pieces of computer hardware that they already personally own, while still having full and secure access to the Evanston desktop environment.

FUTURE CHALLENGES

Balancing Quality of Life with Available Resources: Many residents have previously expressed concern that efforts to balance the City's budget may adversely impact the quality of life in Evanston through reductions in City services. In 2015, the City will continue to take on the challenge of balancing our operating budget while tackling the long-term task of updating and replacing City facilities, parks, and utility systems. Evanston is a wonderful place, in part, because of the great facilities, parks and transportation systems that bring the community together. These systems require periodic repair and replacement and given our tight operating budgets, developing a strategic plan to prioritize these replacements and upgrades will be an important task in 2015 and beyond.

Debt: Debt Service costs remain at a higher level due to the structuring of bonds in 2006 and 2007. In 2014, the City eliminated the need for a higher debt service tax levy through the refinancing of approximately $30 million in General Obligation Bonds, which saved just over $4.0 million in total costs over the remaining life of those bonds. Some of those savings were utilized to reduce the 2013-16 debt service levies. Even with those reductions, the 2014 Debt Service Levy requires a transfer of $1,414,583 from the General Fund to remain at the previous year's levy amount. In effect, the adopted 2015 Budget includes the abatement of $1,414,583 in debt service levy taxes, to be paid from General Fund revenues other than property taxes.

Pensions: The 2014 Tax Levy, which is included in the 2015 Budget, will use the 2014 Actuarial Study prepared by Tepfer Consulting Group (TCG) as a basis for setting funding levels for the Police and Firefighter's Pension Funds. The 2014 Study provides for a reduced interest rate assumption at 6.5%. This change would normally reduce the City's future projected funding level. However, due to 2013 performance in each fund, the funded ratios of both the Police and Firefighters Pension Funds have again increased. A summary table below provides the change in funding from year-to-year for these funds.

Interest Rate Assumption 6.50%		Police Pension		Firefighter's Pension
2014 Contribution (used in 2013 Tax Levy)	$	8,358,924	$	6,239,481
Funded Ratio		47.3%		46.5%
Additional Council Approved Contribution	$	8,394,279	$	6,341,558
2015 Contribution (to be used in 2014 Tax Levy)	$	8,705,207	$	6,214,928
Funded Ratio		48.5%		48.5%
Contribution Change	**$**	**310,928**	**$**	**(126,630)**
Funded RationChange		**1.2%**		**2.0%**

The City is funding Police and Firefighter pensions at a level that is $4.3 million above the minimum funding required by State of Illinois statute. The 2015 Proposed Budget recommends keeping the Firefighter's Pension funding level equal to the previous year, making the total increase in pension funding equal to the Police Pension recommended increase of $310,928. This amount is offset by a decrease in the General Fund Levy.

CAPITAL INVESTMENT

The City's Capital Improvements Plan continues to emphasis infrastructure maintenance and facilities improvements. The 2015-17 Plan identifies $129.7 million in capital projects over the next three years. The 2015 Adopted Capital Improvements request is $44.5 million, which is distributed over many of the City funds, and is broken down by type of project as listed below.

Capital Projects by Type		Amount	Percent
Combined Water / Streets	$	10,883,000	24.4%
Facilities	$	3,495,000	7.8%
Other	$	1,355,000	3.0%
Parking	$	3,810,000	8.6%
Parks	$	5,504,500	12.4%
Sewer Lines / Systems	$	1,055,000	2.4%
Streets / Alleys / Sidewalks	$	9,104,711	20.4%
Water Mains / Systems	$	9,340,000	21.0%
TOTAL	**$**	**44,547,211**	**100.0%**

This distribution is in keeping with the City Council goals listed below, focusing on infrastructure, facilities, and parks. This distribution also includes a new category that shows the City's combined expenses when both Water main and Street construction are being done at the same location. Since Water mains last much longer than street surfaces, this is not always practical, but the City tries to be efficient whenever possible in combining these projects.

2015 CITY COUNCIL GOALS

Through a Strategic Planning initiative in 2013 and 2014, the City Council has defined a consolidated list of goals that provide a more precise focus for staff and resources. The FY 2015 Proposed Budget includes many programs and initiatives to further the adopted goals of the City Council. The adopted 2015 City Council Goals are as follows:

- Buildings and Facility Infrastructure
- Water and Sewer Infrastructure
- Street/Sidewalks Infrastructure
- Economic Development
- At Risk Individuals and Families
- Financial Policies and City Debt

During 2014, the City Council reviewed the City's fund balance policies and recommended several changes, increasing the minimum reserve recommended for City Funds such as the General Fund, Water Fund, Sewer Fund, and Parking Fund. These revised policies are a part of this Proposed Budget under the Charts and Summaries Section.

2015 Budget Preparation/Citizen Input

The City engages Evanston residents each year prior to completion of the Proposed Budget. This year the City presented a survey asking residents to prioritize their tax dollar by asking them to divide $100 dollars by percent for a total of 100%. Residents' leading priority also matches the Capital Improvements breakdown above, showing street construction and maintenance as a top concern.

Expense Category	Percent
Facility Improvements	13.31%
Health and Human Services	12.87%
Parks and Recreation/Arts	21.06%
Public Safety	12.26%
Streets	32.05%
Other	8.45%
Total	**100.00%**

City staff held a community budget workshop on September 10, 2014, which was recorded and is available on the City's website at www.cityofevanston.org/city-budget/. The City has also made a short video with highlights of the 2015 Proposed Budget, which is also available at the same location.

FISCAL YEAR 2015 BUDGET OVERVIEW

GENERAL FUND

The General Fund encompasses the majority of all daily operations, excluding Fleet, Parking, Water, and Sewer services.

GENERAL FUND	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Est. Actual	FY 2015 Adopted Budget
Revenues	$ 86,772,289	$ 89,185,298	$ 91,092,765	$ 91,434,635
Expenditures	$ 87,442,825	$ 87,467,485	$ 88,778,131	$ 91,335,314
Net	**$ (670,836)**	**$ 1,717,813**	**$ 2,314,634**	**$ 99,321**
Transfer to Capital Improvements Funds	$ -	$ 936,000	$ 936,000	$ -
Transfer to Debt Service Fund	$ -	$ 609,000	$ 609,000	$ -
Surplus/(Deficit)	**$ (505,233)**	**$ 172,813**	**$ 769,634**	**$ 99,321**

***The Baseline Budget assumes no changes in prior year revenues, and only changes based on union contractual agreements are included in the budget. From this baseline budget the balancing process is detailed below, including adjustments to revenues due to economic improvements, additions and deletions in expenses.**

FISCAL YEAR 2015

Staffing/Compensation: IAFF, AFSCME and FOP Officer Labor contracts were settled in 2014. The 2015 Proposed Budget includes an approximate 2.6% wage increase across all of these units. Non-union staff are proposed to receive a 2.5% general wage increase and be included in a 1.0% merit adjustment pool.

Additionally, the 2015 Proposed Budget includes staffing increases of full-time equivalents. Details of these changes can be found in the Position Control portion of the budget. The list of staff position reductions and additions for FY 2015 is shown below.

POSITIONS ADDED DURING 2014 BUT NOT SHOWN IN 2014 ADOPTED BUDGET

POSITION	DEPARTMENT	FUND	FTE
Tax Assessment Reviewer	Administrative Services	General	1
General Assistance Specialist	Health and Human Services	General Assistance	2
Customer Service Representative	Health and Human Services	General Assistance	1
Senior Citizen Ombudsman Assistant	PRCS	General	1
Youth and Young Adult Outreach Development Worker	PRCS	General	1
SUBTOTAL ALL FUNDS			**6**

FY 2015 NEW POSITIONS

POSITION	DEPARTMENT	FUND	FTE
Transfer of Vital Records Staff	Health and Human Services	General	-1
General Assistance Specialist	Health and Human Services	General	1
Medical Billing Clerk	Health and Human Services	General	1
MWEBE/LEP Coordinator	Administrative Services	General	1
PRCS Outreach Worker	PRCS	General	1.5
Multiple Part-Time Positions	Library	Library	3.3
SUBTOTAL ALL FUNDS			**5.8**
TOTAL ALL FUNDS			**11.8**

The total proposed staffing level for FY 2015 is 816.47 full-time equivalents, compared to a high level of 884 in 2006-07. Some of these changes were approved mid-year during 2014, as noted above. All of the changes have been made in an effort to continue to focus efficiency and effectiveness of service delivery.

Balanced Budget:

The FY 2015 General Fund Budget is presented as a balanced budget with a slight surplus of $99,320. This surplus is proposed through the interaction of the following:

- The increase in base revenues, with no change in tax or fee rates of just over 2.0%
- The increase of wages per contract of approximately 2.6%
- The planned decrease of non-public safety expenses by 3.0% across all other departments.
- The utilization of these savings in specific new programs or one-time capital purchases for new technology and debt service

These changes are detailed more fully in the charts below. This chart includes the proposed and the adopted budget changes as well as further details on the departments 3% reductions.

CITY OF EVANSTON
FY 2015 BUDGET REDUCTION WORKSHEET

RECOMMENDED REVENUES	FY 2015 INITIAL PROPOSED ADJUSTMENTS	FY 2015 FINAL ADOPTED ADJUSTMENTS
City Clerk's Office		
Miscellaneous Revenue	2,500	2,500
City Manager's Office		
Cable Franchise Fee	122,000	122,000
Administrative Services		
From Economic Development Fund	147,292	150,000
Property Tax (southwest TIF)	128,614	128,614
Investment Income	40,000	40,000
Miscellaneous Revenue	(8,200)	(8,200)
Auto Rental Tax	3,000	3,000
Parking Meter Revenue	(1,667)	(1,667)
Pet Licenses	(7,000)	(7,000)
Boot Release Fee	(35,000)	(35,000)
Weights and Measures	200	200
Towing Charges	(2,000)	(2,000)
Property Sales and Rental	(57,425)	(57,425)
Ticket Fines-Parking	(200,000)	(200,000)
Tax levy reduction (to Police Pension fund)	(310,928)	(310,928)
Tax levy reduction (to General Assistance fund)	(462,000)	(462,000)
Law Department		
Liquor Licenses	70,000	70,000
One day Liquor Licenses	(1,200)	(1,200)
Community Development		
Building Permits	557,838	557,838
HUD Emergency Shelter Grants	31,550	31,550
Zoning Fees	5,000	5,000
Historic Preservation Reviews	700	700
Elevator Permits	(19,550)	(19,550)
Electrical Permits	(37,996)	(37,996)
Plumbing Permits	(49,842)	(49,842)
RTA Grant	(80,000)	(80,000)
Police		
Police CTA and Barnes & Noble Detail	400,000	400,000
Violent Crime Victims Assistance Grant	25,475	25,475
Police Report Fees	5,500	5,500
Fire		
Alarm Registration Fees	21,000	21,000
Fire Alarm Permits	1,002	1,002
Fire Building Inspections	2,000	2,000
Reimbursement for Fire Services & CPR Classes	31,000	31,000
Fire Dept Training Reimbursement	3,000	3,000
Miscellaneous Revenue	4,000	4,000
False Alarm Fees	(30,000)	(30,000)
Ambulance Services	147,600	147,600

Health and Human Services		
Birth and Death Certificates	(100,000)	12,000
Il Vacant Property Grant	71,000	71,000
Misc Intergovernmental Revenue increase	3,100	3,100
Misc Charges for Service	(800)	(800)
Housing Code Violations	(37,248)	(37,248)
Rental Building Registrations	(20,000)	(20,000)
License, Permits, and Fees	17,627	17,627
Public Works		
State highway maintenance	10,000	10,000
Misc Charges for Service	8,500	8,500
Damage to Traffic Signs/Street Lights	(10,000)	(10,000)
Right-of-Way Permits	60,000	60,000
Reimbursement for Salt Usage-District 65	75,000	75,000
Private elm tree insurance	1,000	1,000
Reimbursements-Services and Supplies	2,000	2,000
I Heart Evanston Trees	10,000	10,000
Parks, Recreation and Community Services		
Farmer's Market Licenses	1,700	1,700
Comm Aging Grant - Advocate	180	180
Other Federal Aid	(9,150)	(9,150)
Reduction of Golf Program Revenue	(24,820)	(24,820)
Subtotal Ongoing Revenue Increases/Decreases w/no change in rate	**$ 504,552**	**$ 619,260**
Administrative Services		
Car Rental Tax	70,000	70,000
Subtotal New Revenue from new sources or higher fee rates	**$ 70,000**	**$ 70,000**
Subtotal Revenue Adjustments	**$ 574,552**	**$ 689,260**

Prior to calculating the 2015 recommended revenues and the above 3% reduction in non-public safety costs, staff calculated a baseline General Fund budget as summarized below.

City-wide budget adjustments - expenditures
Department reduction detail - 3.0% cuts

City Clerk's Office		
Office equipment maintenance	(833)	(833)
Books, publications, maps	(650)	(650)
Merchandise for resale	(2,500)	(2,500)
City Manager's Office		
Reduce contingency / Supplies	(59,200)	(59,200)
Law Department		
Contracts for outside legal services/Services & Supplies	32,200	32,200
Administrative Services		
Citation and Secondary Collection Processing	(50,000)	(50,000)
Unemployment compensation & administration fees	(45,000)	(45,000)
M/W/EBE and Workforce Development Employee (eliminate $30,000 contract 2014)	(30,000)	(30,000)
Contract Savings-- Auditing and Armored Cars	(50,500)	(50,500)
Decrease in local printers/ Office Supplies	(29,134)	(29,134)
Towing and Booting Contract Savings	(21,982)	(21,982)
Telecommunications equipment	(11,500)	(11,500)
Consulting services/seasonal employees	(27,054)	(27,054)
Miscellaneous Program costs & Licensing	(23,290)	(23,290)
Community Development		
Elevator contract costs	(63,425)	(63,425)
Construction engineering services	(17,000)	(17,000)
Moving 2126 to CDBG Fund		
Consulting services	(84,000)	(84,000)
Other - supplies / services	(4,066)	(4,066)
Telecommunications and personal computers	(4,430)	(4,430)
Police		
Membership dues	(5,000)	(5,000)
Fire		
Misc. Other Services and Supplies	(3,865)	(3,865)

Health and Human Services		
Elimination of one position in Vital Records	(169,549)	(71,620)
Grant related Program Costs	(21,452)	(21,452)
Public Works		
Security alarm contracts	(1,200)	(1,200)
Postage chargebacks	(1,333)	(1,333)
Festival lighting	(5,000)	(5,000)
Office/other eqt mtn matl	(6,150)	(6,150)
Services & supplies	(10,925)	(10,925)
Traffic light electricity	(12,000)	(12,000)
Debris/removal contractual costs	(14,000)	(14,000)
Other misc. Capital outlay	(21,000)	(21,000)
Botanical supplies	(35,300)	(35,300)
Minor equipment & tools	(35,718)	(35,718)
Natural gas	(68,000)	(68,000)
Elimination of Architect Position vacancy	(87,000)	(87,000)
Furniture and Fixtures	(117,998)	(117,998)
DED Inoculation Decrease (off year)	(160,000)	(160,000)
Parks, Recreation and Community Services		
Membership dues	(1,903)	(1,903)
Advertising	(2,351)	(2,351)
Office supplies	(3,532)	(3,532)
Work- study	(3,900)	(3,900)
Other - Services and Supplies	(4,517)	(4,517)
Printing	(5,217)	(5,217)
Merchandise for resale	(6,000)	(6,000)
Other commodities	(8,000)	(8,000)
Food	(8,587)	(8,587)
Recreation supplies	(10,170)	(10,170)
Contrib to other agencies	(11,500)	(11,500)
Other program costs	(14,100)	(14,100)
Instructor services	(18,750)	(18,750)
Electricity	(37,112)	(37,112)
Subtotal Expenses Adjustments	**$ (1,403,493)**	**$ (1,305,564)**

GENERAL FUND - PROPOSED EXPENSES ADJUSTMENTS (ON-GOING)

City-wide		
Increases in Uniform Costs	19,500	39,500
City Manager's Office		
Increases for Arts Funding	50,000	50,000
Administrative Services		
M/W/EBE and Workforce Development Employee (add new FTE 2014)	100,000	100,000
Addition of 2 crossing guards	-	12,700
Community Development		
Community sponsored organizations (Connection for the Homeless / YWCA)	29,184	29,184
Other - Supplies / Services	21,868	21,868
Increase for Seasonal Employees - Zoning Application Processing	17,000	17,000
Police		
Membership in Northeastern Illinois Crime Lab	100,000	100,000
Animal Shelter Operating Expenses	35,000	35,000
Health and Human Services		
Township portion of Community Purchased Services	190,696	190,696
(to be transferred to Human Services Fund)		
Two additional positions -- Both in GF	140,000	140,000
(General Assistance Specialist and Medical Billing Clerk)		
Contract with Presence for Crisis Intervention Services	54,333	54,333
Public Works		
Snow / Ice Overtime and Salt	393,500	393,500
Additional Snow-related Service Agreements/Contracts	38,000	38,000
Additional Training	-	10,000
Rate increase for electricity	13,000	13,000
Seasonal employees	11,067	11,067
Outreach Program Costs (BG, iHeart Trees, and Bicycle Safety Outreach)	7,500	7,500
Parks, Recreation and Community Services		
Increase Workforce Development (from Economic Development Fund)	110,000	110,000
Service Agreements/Contracts / Program supplies	17,901	17,901
SUBTOTAL NEW EXPENSES REQUESTS (ON-GOING)	**$ 1,348,549**	**$ 1,391,249**

GENERAL FUND - PROPOSED EXPENSES ADJUSTMENTS (ONE-TIME)

Administrative Services		
City-wide Copier and Toner Replacement (RFP going out in 2014)	110,000	110,000
Fire		
Medical Equipment Maintenance Agreement	11,400	11,400
Public Works		
Services and Supplies	25,400	25,400
SUBTOTAL NEW EXPENSES REQUESTS (ONE-TIME)	**$ 146,800**	**$ 146,800**
SUBTOTAL NEW EXPENSES REQUESTS	**$ 1,495,349**	**$ 1,538,049**

The combination of revenue increases and expenditure decreases result in a net change of $3,554,901, which in turn resulted in a net surplus of $3,051,952.

The surplus is proposed to be used in two major areas.

- Elimination of any property tax increase due to debt service costs - $1,414,583, which includes:
    - Reduce General Fund tax levy by $462,000 for General Assistance
    - Reduce General Fund tax levy by $310,928 for Police Pension
- Addition of on-going costs across all departments - $1,538,049

FY 2015 INITIAL PROPOSED ADJUSTMENTS	FY 2015 ADOPTED ADJUSTMENTS	
$ 89,185,298	$ 89,185,298	TOTAL PROPOSED REVENUES
$ 89,688,247	$ 89,688,247	TOTAL PROPOSED EXPENDITURES
$ (502,949)	$ (502,949)	TOTAL PROPOSED DEFICIT
$ 2,134,629	$ 2,249,337	TOTAL REVENUE ADJUSTMENTS
$ (1,403,493)	$ (1,305,564)	3% CUTS PROPOSED
$ 3,538,122	$ 3,554,901	TOTAL DEFICIT REDUCTION
$ 91,319,927	**$ 91,434,635**	**TOTAL REVISED PROPOSED REVENUES**
$ 88,284,754	**$ 88,382,683**	**TOTAL REVISED PROPOSED EXPENSES**
$ 3,035,173	**$ 3,051,952**	**PROPOSED SURPLUS / (DEFICIT)**
$ 1,414,583	**$ 1,414,583**	**NEW TRANSFER TO DEBT SERVICE / TAX LEVY REDUCTION**
$ 1,620,590	**$ 1,637,369**	**GENERAL FUND BALANCE AFTER TRANSFERS**
$ 1,495,349	**$ 1,538,049**	**NEW EXPENSE REQUESTS**
$ 125,241	**$ 99,320**	**PROPOSED 2015 BUDGET SURPLUS/(DEFICIT)**

GENERAL FUND REVENUES

The table below shows a listing of taxes/revenues that are projected to change, and some of the reasons for these changes.

REVENUE	FY14 Amended Budget	FY15 Adopted Budget	Difference	Reason
PRIOR YEAR'S TAXES	$ 240,000	$ 224,000	$ (16,000)	Prior year's taxes represent 2% of tax levy. 2015 projection is based on 2% and historical collections.
STATE USE TAX	$ 1,243,916	$ 1,260,000	$ 16,084	Per the IL Municipal League, 2013 (May-Apr) Use Tax rate was $15.92 per capita. IML forecasts an increase to $16.70 for 2015.
SALES TAX - BASIC	$ 9,650,000	$ 10,225,000	$ 575,000	Sales tax increases reflect both economic growth and the inclusion of new grocery sources as well as partial year increase on auto sales
SALES TAX - HOME RULE	$ 6,100,000	$ 6,180,000	$ 80,000	Local Sales tax does not include auto sales.
ATHLETIC CONTEST TAX	$ 800,000	$ 900,000	$ 100,000	Current Year Estimate is $900,000 and staff projects similar revenues for
STATE INCOME TAX	$ 7,076,170	$ 7,500,000	$ 423,830	Per IML, 2014 (May-Apr) Income Tax rate is projected to be just under $98.00 per capita, which is only a modest increase. However, City estimates for 2014 are expected to be $7.3 million.
ELECTRIC UTILITY TAX	$ 3,000,000	$ 3,070,000	$ 70,000	Per State of IL - 2013 and 2015 electricity revenue is forecasted to remain flat. The 2013 budget was 3.07 million
NATURAL GAS UTILITY	$ 1,200,000	$ 1,150,000	$ (50,000)	Tax on gross receipts for natural gas usage. Per State of IL - 2015 Natural Gas tax will decrease slightly. Current year revenues support this projection, but this may vary due to weather.
CIGARETTE TAX	$ 300,000	$ 300,000	$ -	Cigarette taxes have remained relatively flat since 2010.
EVANSTON MOTOR FUEL	$ 610,000	$ 640,000	$ 30,000	2014 YTD motor fuel revenues are above budget and projected to come in at $640,000. The State projects no growth in state taxes and therefore the City projects no growth for local taxes over 2014 estimates and a $30,000 increase
LIQUOR TAX	$ 2,300,000	$ 2,450,000	$ 150,000	Staff projects an increase in taxes due to economic development activities (Trader Joes, micro/nano activities, and continued strong retail and restaurant activity).
PARKING TAX	$ 2,350,000	$ 2,500,000	$ 150,000	Parking Tax should continue to increase. The 2014 estimate is $2,450,000 and 2015 projections are slightly above this to reflect additional NU parking taxes.
PERSONAL PROPERTY REAPLACEMENT TAX	$ 552,000	$ 650,000	$ 98,000	Per IML, PPRT receipts were up substantially due to a one-capital gains impact on corporate income tax. The 2014 estimate for this revenue is $650,000 and staff recommends increasing 2015 by a lessor amount to $600,000 to take into account the one-time issue. Actual revenue is based on
REAL ESTATE TRANSFER TAX	$ 2,875,000	$ 2,875,000	$ -	Currently, the continued reassessment of activities by the County makes projection of any increases or decreases in this account a difficult projection and staff recommends status quo. The 2014 estimate is $2,750,000.
VEHICLE LICENSES	$ 2,700,000	$ 2,800,000	$ 100,000	Staff is projecting a modest increase this year due to stickerless activities and camera enforcement.
TOTALS	**$ 40,997,086**	**$ 42,724,000**	**$ 1,726,914**	

OTHER FUNDS:

Water Fund: The Water Fund has significant capital and operating activities that are proposed or may occur in 2015 as follows:

- The sale of additional water to the Northwest Water Commission due to their contract with the City of Des Plaines. This additional revenue has not been included in the proposed budget, but will be added to the adopted budget.
- The City is also involved in discussions with four neighboring communities for the provision of water, with a target year of 2018, and is also involved with the Northwest Suburban Municipal Joint Action Water Agency, a cooperative of 7 communities, which currently obtains water from the City of Chicago.

- A request to increase rates by 10% in keeping with the presentation provided for the 2014 Budget, which documented the need for a series of three 10% rate increases to fund needed capital improvements throughout the Water System. The table below provides a brief survey of Evanston Water Rates compared to other communities.
- Major capital projects involving the Water Plant in the areas of security and operational improvements.
- Major capital projects involving the City's water storage facilities.

Details of the capital projects for the Water Fund are included in the Capital Improvements Plan within this Proposed Budget.

CITY OF EVANSTON
2015 WATER & SEWER RATE UPDATE

COMBINED WATER & SEWER BILL COMPARISONS

Combined water and sewer bills are calculated for a residential customer with a 3/4" water meter using 115 CCF (~86,000 gallons) per year.

Community	Annual Water & Sewer Bill	Water Supplier
Skokie	$412	Evanston
Palatine	$418	Evanston/NWWC
Buffalo Grove	$476	Evanston/NWWC
Arlington Heights	$510	Evanston/NWWC
Northbrook	$513	Self-supplied
Wheeling	$581	Evanston/NWWC
Chicago	$614	Self-supplied
Glenview	$655	Wilmette
Niles	$660	Chicago
Evanston (current)	***$664***	***Self-supplied***
Wilmette	$682	Self-supplied
Evanston (proposed	***$685***	***Self-supplied***
Des Plaines	$746	Chicago
Park Ridge	$773	Chicago
Lincolnwood	$794	Chicago
Deerfield	$811	Highland Park
Lincolnshire	$841	Highland Park
Oak Park	$843	Chicago
Schaumburg	$843	NSMJAWA
Morton Grove	$882	Chicago
Average (proposed)	**$670**	

The City budget includes information on many other funds, which account for all other activities accomplished each year. Each fund is summarized in the Executive Summary immediately after this transmittal letter.

CONCLUSION

In closing, I would like to thank Assistant City Manager/Chief Financial Officer Martin Lyons for his leadership of the Budget Team and his efforts to produce a responsible budget which strives to address City needs within the scope of our available resources. I would also like to thank the members of the Budget Team, including Budget Manager Ashley Porta, Management Analyst Alex Thorpe, Parking and Revenue Manager Rickey Voss, ICMA Fellow Jonathan Williams-Kinsel, and Administrative Secretary Janella Hardin for their research, analysis, and diligent efforts in the development of the annual budget. I would also like to thank the Department Directors and their respective staff for their assistance in helping to find solutions to this year's budgetary challenges.

Sincerely,

Wally Bobkiewicz

Wally Bobkiewicz
City Manager

I. Introduction

The City of Evanston covers a stretch of four miles along Lake Michigan's picturesque western shoreline. The City's eight square miles include residential neighborhoods encircling thoughtfully-planned business districts and recreational facilities. Ongoing development of both residential and commercial properties has brought the City of Evanston a cosmopolitan flavor while retaining a close-knit suburban atmosphere.

Evanston boasts a diverse populace in terms of religious, racial, educational, and economic composition. Interspersed throughout the community are over 260 acres of parks. This includes over thirty tennis courts, five public swimming beaches, athletic fields, bicycling and jogging trails, and an indoor ice-skating facility.

The City of Evanston operates under the Council-Manager form of government. The non-partisan legislative component is comprised of ten elected officials consisting of a Mayor and nine Ward Aldermen. Through the Council-Manager form of government, elected officials create policy and direct the City Manager to implement the plan. This places the responsibility for day-to-day provision of services on a professional manager and staff.

II. Budget Summary

The total operating budget for FY 2015 is $265,110,667 for all budgeted funds, including interfund transfers. This represents an increase of $8,863,588 as compared to the adopted FY 2014 Budget. The increase in the FY 2015 budget in comparison to FY 2014 is due to the creation of the General Assistance Fund ($1,370,000), the Human Services Fund ($859,153), an increase in the Library Fund ($718,719 increase), and a $8 million increase in the Water Fund for capital expenses.

III. Fiscal Considerations

The City is experiencing a second year of modest revenue growth with no changes in tax rates, fees or fines. As a result, the focus of the FY 2015 budget will be to continue services at current levels, with a focus on the execution of the City's goals to address families at risk, long-term debt, and facilities and infrastructure improvement.

Revenues across all funds are projected to decrease by approximately 0.43% in comparison to FY 2014. FY 2015 General Fund revenues are projected to increase over the prior year by 2.1%. The 2014 tax levy, receivable in 2015 is proposed with several changes compared to the levy received in 2014. The table below provides a comparison of the current and adopted levy by fund:

	2013 ADOPTED LEVY	2014 ADOPTED LEVY	$ VARIANCE INCREASE / (DECREASE)	% VARIANCE INCREASE / (DECREASE)
General Fund Operating	$ 9,388,452	$ 8,664,896	$ (723,556)	-7.71%
General Fund - IMRF Pension	$ 2,642,934	$ 2,722,222	$ 79,288	3.00%
Total General Fund	**$ 12,031,386**	**$ 11,387,118**	**$ (644,268)**	**-5.35%**
General Assistance Fund	**$ -**	**$ 1,348,553**	**$ 1,348,553**	**-**
Township Levies	**$ 1,122,306**	**$ -**	**$ (1,122,306)**	**-**
Library Fund	$ 5,032,097	$ 5,813,505	$ 781,408	15.53%
Library - Debt Service Fund	$ 748,178	$ 605,138	$ (143,040)	-19.12%
Total - Library Funds	**$ 5,780,275**	**$ 6,418,643**	**$ 638,368**	**11.04%**
Fire Pension Fund	**$ 6,061,575**	**$ 6,061,575**	**$ -**	**-**
Police Pension Fund	**$ 8,069,325**	**$ 8,380,207**	**$ 310,882**	**3.85%**
Debt Service Fund	**$ 11,049,841**	**$ 11,049,841**	**$ -**	**-**
TOTAL - ALL CITY FUNDS	**$ 44,114,708**	**$ 44,645,937**	**$ 531,229**	**1.20%**

- The General Fund Levy is expected to decrease by $644,268 due to the following changes:
    - Transfer of Levy to new General Assistance Fund $462,000
    - Transfer of Levy to Police Pension Fund $310,882
    - Increase of General Fund Levy from Southwest TIF ($128,614)
- The Police and Firefighter Pension Funds have been changed according to the 2015 Actuarial Study as jointly recommended by the City Treasurer, Police Pension Board and Firefighter Pension Board.
- The Debt Service Levy is not changing. Staff proposes the transfer of $1.4 million from the General Fund using other revenue sources to keep this levy flat.
- The Library Operating Levy is adopted to be increased to cover increased costs as described in the Library's budget that has been reviewed by the Library Board.
- The Library Debt Fund will receive a portion of the Debt Service Fund Levy equal to the remaining debt service associated with the Main Library. This Levy also includes funding for 2015 Library Capital projects as outlined in the Library Budget.

IV. General Fund

Expenditures

The FY 2015 budget includes increases to personnel costs as a result of union contracts which included an average 2.6% general wage increase. There is also a 2.5% increase included for non-union personnel. The FY 2014 Adopted Budget served as the baseline for non-personnel Departmental expenditure budgets in 2015. All Non-Public Safety Departments were asked to provide a 3% reduction in their total budgets from the FY 2014

Adopted Budget. These resources are detailed in the Budget Transmittal message and are then proposed for reallocation in the final adopted budget document.

Revenues
The General Fund depends upon a variety of revenue sources to fund its services. Many of these revenues are subject to fluctuations based on the economy, although demands and costs for government services typically either remain constant or increase. The summary of revenues below is a budget to budget comparison. The transmittal letter of this document includes a budget to actual comparison.

Property Tax
The General Fund portion of the levy is expected to decrease by $644,268 as noted above.

State Sales Tax
General Fund revenue from the State of Illinois sales tax is expected to be $10,225,000, which represents an approximate increase of 3.86% in comparison to the FY 2014 budget. This revenue will increase or decrease based on the dollar amount of purchased tangible merchandise within the City. The anticipated increase is based on the projections provided by the State of Illinois budget office and have been adjusted to account for increased sales as a result of increases in retail grocery sales, and projected increases in auto sales.

Home Rule Sales Tax
For FY 2015, this General Fund revenue is budgeted at $6,180,000, which is a 1.3% increase in comparison to the FY 2014 budget. The year-end estimate for FY 2014 Home Rule Sales Tax revenue is projected at $6,000,000. This tax is not assessed on food, prescription medication, or registered/titled property purchases (i.e., vehicles) so it is often less than the local share of the retailers' occupation tax.

State Income Tax
Based upon projections from the Illinois Municipal League, revenue budgeted for FY 2015 is $7,500,000, representing a 6.5% increase from the FY 2014 budget, however the 2014 estimate is $7,300,000. This revenue is collected by the State of Illinois and the amount distributed to Illinois municipalities is dependent upon population size.

Utility Taxes
Revenues from utility taxes are comprised of electric, natural gas distribution and consumption, and telecommunications taxes. For FY 2015, these taxes are budgeted at $8,170,000, which represents a 0.25% increase compared to FY 2014 budget.

Real Estate Transfer Tax
Real estate transfer tax revenue is budgeted at the same level as in 2014 at $2,875,000.

Vehicle Licenses

This revenue source is considered to be relatively insulated from economic fluctuations as it is based on the number of vehicles registered within the City. For FY 2015, the revenue projection for vehicle licenses is $2,850,000, which represents a 5.5% increase from the FY 2014 budget. This revenue projection is based on increased compliance due to license plate reading technology and the stickerless program.

Licenses, Permits, and Fees

Excluding vehicle sticker sales, total licenses, permits, and fees are expected to generate $13,466,859, which represents a 6.7% increase in comparison to FY 2014. There are several revenue sources, which comprise the licenses, permit and fee category including building permits, liquor licenses and the cable franchise fee. The projected increase is primarily related to increases in Building Permits and related revenue sources.

Fines and Forfeitures

Parking tickets, regular, and other fine revenues are budgeted to be $4,063,744 in FY 2015, which represents a 6.9% decrease, mainly due to a decrease in parking fines in comparison to the FY 2014 budget.

Charges for Services

This category consists of many revenue sources, the largest of which relates to recreation and ambulance service fees. Charges for services are projected to generate $8,018,667 in FY 2015, which is a 1.0% increase over FY 2014.

State and Federal Aid

This revenue is completely dependent on grants offered by the State and Federal governments. For FY 2015, the revenue is projected to be $725,727, which represents a 6.6% increase from FY 2014. The majority of the City's grant funding is located in grant-specific funds outside of the General Fund.

V. Other Funds

Library Funds

The Evanston Public Library reviews and approves Library Funds/Budgets through the Library Board and these funds are included in this document. As noted above, the Library is increasing both operating and capital expenses for 2015. The Evanston Public Library promotes the development of independent, self-confident, and literate citizens through the provision of open access to cultural, intellectual, and informational resources for all ages.

Human Services Fund

The Human Services fund is a newly created fund to protect Evanston's most vulnerable residents and to provide individuals and families with access to services that promote self-sufficiency and address mental health concerns. This includes community purchased services, crisis intervention services and the Community Action Program. Community purchased services include allocations recommended by the Evanston Mental Health Board to support mental and social service organizations serving Evanston residents. The adopted FY 2015 expenditures for this fund are $859,153.

General Assistance Fund
The General Assistance Program, which is mandated by the State of Illinois, is administered by the City of Evanston and supported by Evanston tax revenues. The program provides assistance (up to $500.00 monthly) to Evanston residents who are not eligible for other forms of state or federal financial assistance and do not have resources to support their basic needs. The adopted FY 2015 expenditures for this fund are $1,370,369.

Neighborhood Stabilization Program 2 (NSP2)
The NSP2 was funded by the American Recovery and Reinvestment Act of 2009 to stabilize neighborhoods that have been negatively impacted by high numbers of foreclosed and vacant homes. The a FY 2015 expenditures for this fund are $383,596.

Motor Fuel Tax Fund
The Motor Fuel Tax Fund is used for street maintenance, street resurfacing, and signal upgrade projects. The funds are authorized by the Illinois Department of Transportation and are appropriated as part of the City's share of the gasoline tax. Motor Fuel Tax Fund spending is budgeted at $2,533,000 in FY 2015.

Emergency Telephone System Fund
Revenues for this fund are derived from the $1.50 Enhanced 911 Surcharge and a share of the State of Illinois wireless surcharge. FY 2015 revenues for the fund are budgeted at $1,039,239 while expenditures for 2015 total $1,175,973.

Special Service Area (SSA) #4
This accounts for services such as promotion, advertisement, and other public services of the territory as managed by Downtown Evanston, an Illinois not-for-profit corporation. Each fall, Downtown Evanston submits a budget for approval to the City Council. However, because assessed property value was not available in final form as of the date of this document, the Special Service Area and Downtown Evanston budgets remain estimated until a final tax levy can be calculated. The FY 2015 revenues and expenditures budgeted for the SSA #4 Fund is projected to be $320,000.

Community Development Block Grant (CDBG) Fund
This accounts for funds granted from the U.S. Department of Housing and Urban Development. The expenditure amount estimated for FY 2015 is $1,990,111, which includes draw down of prior year available funds. This is a $252,023 increase in comparison to FY 2014.

CDBG Loan Fund
The CDBG Loan Fund is a revolving loan fund. The purpose of the fund is to provide residential rehabilitation loans for income eligible 1- to 3-unit owner-occupied residential properties and multi-family rental properties that are occupied by income eligible households under HUD regulations. FY 2015 expenditures total is $237,100.

Economic Development Fund
Revenues for this fund are primarily generated from locally administered hotel and amusement taxes. The City uses these funds to stimulate economic development according to the City's strategic economic development plan. Expenditures for the Economic Development Fund are budgeted to be $3,252,528 and include $900,000 for the completion of the Gigabit Project for FY 2015.

Neighborhood Improvement Fund
This fund was created to track revenues and expenses associated with development agreements in specific areas throughout the community. Revenues for this fund are created through sales tax revenue sharing and expenses are used for neighborhood improvements surrounding the originally developed commercial property. Program expenses are budgeted at $50,000 in FY 2015. These expenses are associated with the Main Street Commons / KAPSUM agreement.

HOME Fund
The HOME Fund is a federally-funded program designed to meet the needs of low- to moderate-income residents in finding affordable housing. The HOME Fund's FY 2015 budgeted expenditures are $441,200 or $259,136 less than FY 2014.

Affordable Housing Fund
The Affordable Housing Fund seeks to support housing related programs as adopted by the City Council. The FY 2015 budget is $405,000 for Rehab Loans and Housing Related Services.

Washington National TIF Debt Service Fund
Expenditures for the Washington National TIF Fund are budgeted to be $6,140,296 for FY 2015, an increase of $151,514 from 2014. The major expenses in this fund are the payment of debt service for parking facilities, capital projects, and economic development activities.

Special Service Area #5 Fund
Adopted by the City Council on June 27, 1994, Special Service Area #5 overlays the City of Evanston's downtown business district. The FY 2015 budget for this fund is $425,175 of debt service costs, which represents an $11,430 decrease from FY 2014.

Southwest II (Howard-Hartrey) TIF Debt Service Fund
Also known as the Howard-Hartrey TIF, the district consists of a 23-acre site located at 2201 Howard Street. The FY 2015 budget for this fund is $3,648,010 and includes $2.5 million for economic development projects.

Southwest TIF Special Tax Allocation Debt Service Fund
This Tax Increment District consists of twelve acres of land bounded by Main Street, Pitner Avenue, and the North Shore Channel. This TIF closed on December 31, 2014.

Debt Service Fund
The 2014 tax year levy, to be filed with Cook County in December 2014, has been budgeted as revenue for FY 2015. Budgeted expenditures in this fund primarily consist of general obligation debt not paid (and therefore abated) elsewhere, such as in tax incremental financing districts and enterprise funds. Total debt service for FY 2015 is projected at $13,918,114.

Howard-Ridge Tax Increment Finance District Fund
The City Council adopted the Howard-Ridge Tax Increment Finance (TIF) District on January 26, 2004. The TIF district is generally bounded on the north by various parcels that front Howard Street and Chicago Avenue, on the east by the City of Evanston's boundaries and the Chicago Transit Authority (CTA) Red Line, on the south by City boundaries and on the west by Ridge Avenue. The TIF district contains mixed residential uses, retail/commercial properties, and institutional uses. Expenditures budgeted for FY 2015 total $798,100, with a significant portion of this amount budgeted for developer agreement payments.

West Evanston Tax Increment Finance District Fund
The City Council adopted the West Evanston Tax Increment Finance (TIF) District in September 2005. The West Evanston TIF district collected its first tax increment in FY 2007-08. Expenses for FY 2015 are budgeted at $165,000 and are primarily related to economic development and capital projects.

Dempster-Dodge Tax Increment Finance District Fund
The City Council approved the creation of the Dempster-Dodge Tax Increment Financing (TIF) District on June 25, 2013. The Dempster-Dodge TIF District area is comprised of a single parcel. This parcel is a shopping center located at the southwest corner of the intersection of Dempster Street and Dodge Avenue. This fund does not have any expenses budgeted for FY 2015.

Capital Improvement Fund
The Capital Improvement Fund accounts for all capital outlay expenditures not included in other funds as outlined in the Capital Improvement Plan (CIP). Expenditures in the fund are budgeted at $19,182,150 which is a increase of $772,134 in comparison to FY 2014.

Special Assessment Fund
The Special Assessment Fund's budgeted expenditures for FY 2015 total $761,698, which represents an increase of $90,850 compared to FY 2014. The majority of this decrease is attributable to fewer capital improvement projects scheduled in the fund for FY 2015.

Parking Fund
All parking revenue sources, including lots, meters, and garages are combined into this fund for ease of tracking and comparison. Operations include the Sherman Plaza garage, the Maple Avenue parking structure, and the entire municipal parking system. FY 2015 budgeted expenses total $15,659,294, a decrease of $235,039 from 2014.

Water Fund
The Water Fund has budgeted FY 2015 expenses totaling $32,075,642, which represents an increase of $8,085,906 in comparison to FY 2014. This increase is primarily due to capital improvements scheduled in the fund, which are budgeted at $18,402,600 in FY 2015 and include main replacements, tank painting and improvements to the Water Plant.

Sewer Fund
The Sewer Fund has budgeted FY 2014 expenses totaling $13,389,635 which represents a $2,889,486 decrease compared to FY 2014. The Sewer Fund includes $1,055,000 in capital improvements and $9,619,477 in debt service.

Solid Waste Fund
This fund was created in FY 2012 and tracks revenues and expenses associated with the City's refuse, recycling, and yard-waste collection services. The FY 2015 budget for Solid Waste operations is projected at $5,191,820 which is a decrease of $117,262 from FY 2014.

Fleet Services Fund
Budgeted expenditures for FY 2015 total $3,544,337, a $33,810 decrease in comparison to FY 2014. Fleet Services Fund is responsible for the maintenance and repair of the City's fleet; the Equipment Replacement Fund is responsible for the purchase of vehicles and equipment.

Equipment Replacement Fund
This fund is responsible for costs associated with purchases of City vehicles and equipment. Revenues for the fund are provided primarily from transfers from other funds. FY 2015 expenditures budgeted for the fund total $1,515,422.

Insurance Fund
Budgeted expenditures for FY 2015 total $17,209,752, which is a decrease of $857,532 from the FY 2014 budget. The City self-insures a large majority of liability insurance claims in this fund, with a self-insured retention set at $1,250,000.

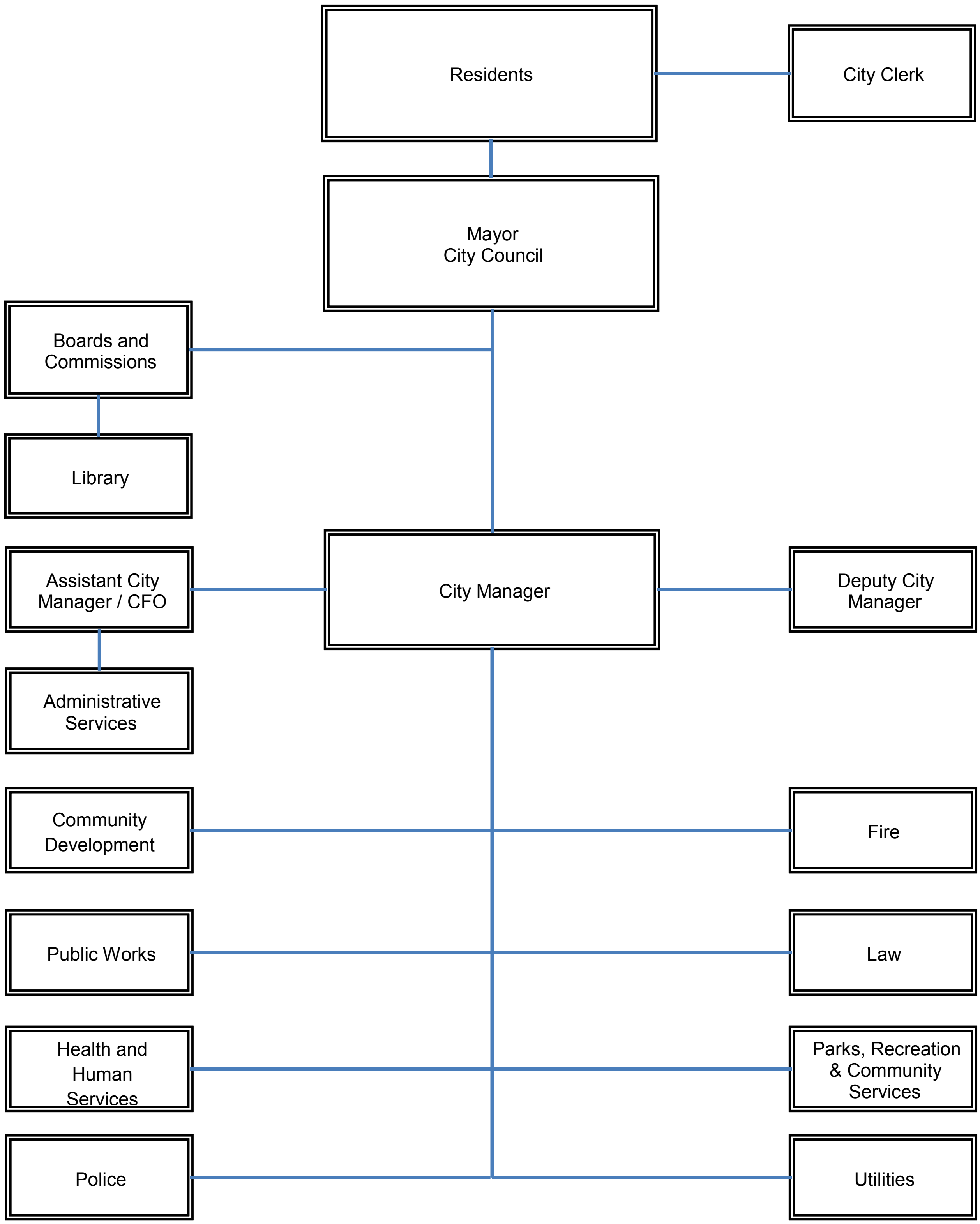
Fire Pension Fund
Every Illinois municipality having a population of not less than 5,000 and not more than 500,000 must have a Fire Pension Fund as prescribed in 40 ILCS 5/4-101 of the Illinois Revised Statutes. Fire Pension Fund expenditures for FY 2015 are budgeted at $7,886,630.

Police Pension Fund
Every Illinois municipality having a population of not less than 5,000 and not more than 500,000 must have a Police Pension Fund as prescribed in 40 ILCS 5/3-101 of the Illinois Revised Statutes. The Police Pension Fund expenditures for FY 2015 are budgeted at $10,542,500.

PART II

CHARTS & SUMMARIES

Organizational Chart



General Information

The City of Evanston is a Home Rule community located in Northeastern Illinois along Lake Michigan. The City is governed by a Council-Manager form of government, which includes a Mayor and nine ward-elected Aldermen. The City provides a wide variety of services, including fire protection, law enforcement, water and sewer utilities, health and human services, recreation, public works, libraries, and community development.

The City of Evanston's eight square miles include over 33,000 housing units for an estimated 74,486 residents. Evanston also hosts a top tier institution of higher learning, Northwestern University. In addition, the City is home to several other international and national non-profit and philanthropic organizations.

By combining a high quality of life and close proximity to the City of Chicago and Lake Michigan, Evanston continues to be a highly desirable residential community. The quality of Evanston's earliest neighborhoods has been preserved and enhanced by foresight in planning and zoning. Due to cultural opportunities and flourishing commercial districts, the City of Evanston is increasingly a destination for business and pleasure alike, rather than a purely residential community.

Date of Incorporation		1863
Form of Government		Council – Manager
Geographic Location		On Lake Michigan Immediately north of Chicago
Population (2011 Census Estimate)		74,785
Number of Households (2010 Census Estimate)		29,106
Number of Housing Units (2009 Census Estimate)		33,335
Equalized Assessed Valuation (2012)		$2,514,621,552
Per Capita Income (2010 Census Estimate)		$42,925
Municipal Services and Facilities		
	Miles of Streets	147
	Miles of Alleys	76
	Miles of Sewers	208
	Number of Street Lights	5,641
Fire Protection		
	Number of Firefighters (2010)	107
	Number of Stations	5
	Number of Fire Hydrants	1,385
	I.S.O. Rating	Class 3
Police Protection		
	Number of Sworn Officers (2010)	160
	Number of School Crossing Guards	49
	Number of Parking Enforcement Officers	11

Library Services		
	Library Facilities	3
	Number of Books / Materials	477,645
	Number of Registered Borrowers	59,204
	Annual Circulation	1,011,064
Recreation Facilities		
	Number of City-maintained Parks and Playgrounds	75
	Park Area in Acres	265
	Number of Public Swimming Beaches	5
Municipal Parking Utility		
	Number of Parking Meters	2,300
	Number of Parking Lots	35
	Capacity of Parking Lots	1,919
	Metered Spaces	686
	Space Rentals and Free Spaces	1,233
	Capacity of Parking Garages	3,283
	Number of Parking Garages	3
Municipal Water Utility		
	Total Population Serviced	365,883
	Northwest Water Commission	225,137
	Evanston	75,570
	Skokie	65,176
	Miles of Water Mains	157.5
	Filtration Plant Rated Daily Capacity (gallons)	108,000,000
	Rated Daily Pumping Capacity (gallons)	147,000,000
	Average Daily Pumpage (gallons)	37,850,000

CITY OF EVANSTON, ILLINOIS

Demographic and Economic Statistics

Last Ten Years

Calendar Year	Population	Total Personal Income	Per Capita Personal Income	Median Age	Education % of population with HS Diploma or Higher	School Enrollment	Unemployment Rate
2003	74,239	2,694,578,744	36,296	32.5	91.3%	9,766	5.4%
2004	74,239	2,694,578,744	36,296	32.5	91.3%	9,849	5.0%
2005	74,239	2,775,350,776	37,384	32.5	94.0%	9,740	5.0%
2006	74,239	2,902,967,617	39,103	32.5	94.0%	9,550	4.5%
2007	74,239	2,902,967,617	39,103	32.5	94.0%	9,550	4.4%
2008	74,239	2,902,967,617	39,103	32.5	94.0%	9,550	4.6%
2009	74,239	2,902,967,617	39,103	32.5	94.0%	9,550	4.7%
2010	74,486	3,157,759,484	42,394	34.3	94.0%	9,550	7.9%
2011	74,486	3,197,311,550	42,925	34.3	94.0%	11,369	7.3%
2012	74,486	3,176,902,386	42,651	35.1	93.6%	11,418	6.8%
2013	74,486	3,176,902,386	42,651	35.1	93.6%	11,419	6.8%

Source: Various Government agencies

City of Evanston
City Council Budget Calendar
Fiscal Year 2015

DATE	TIME	ACTIVITY
Monday, August 11, 2014	7PM*	Mid-Year 2014 Budget Review
Wednesday, September 10, 2014	7PM	Citizen Budget Input Session
Friday, October 10, 2014	5PM	Proposed Budget to City Council
Monday, October 20, 2014	7PM*	Budget Discussion
Saturday, October 25, 2014	9AM	Public Hearing
Monday, November 10, 2014	7PM*	Budget Discussion
Monday, November 17, 2014	7PM*	Budget Discussion—(if needed)
Monday, November 24, 2015	7PM*	Budget Adoption

*Meeting times are approximate

Rosh Hashanah is September 25th through 26th. Yom Kippur is October 3rd and 4th. Columbus Day is October 13th. Thanksgiving is November 27th.

Summary of Proceedings

The City's fiscal year begins on January 1. The City Manager submits to the City Council a proposed operating budget in October for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing those expenditures. The City Council holds public hearings and then may modify the budget prior to adoption.

The City Manager is authorized to transfer budgeted amounts between departments and within any fund (such as the General Fund); however, any revisions that alter the total expenditures of any fund must be approved by the City Council.

Preparation and Adoption

Budgets are legally adopted on a basis consistent with generally accepted accounting principles (GAAP) except that property taxes are budgeted as revenue in the year for which they are levied. Property taxes are budgeted utilizing a cash basis of accounting whereas budgeted property tax revenue will be what the City actually anticipates receiving for any given budget year. The budgets of the governmental type funds are prepared on a modified accrual basis. Debt service payments and a number of specific accrued liabilities are only recognized as expenditures when payment is due, and revenue is recognized only when it has actually been received.

Related Legislation

The Evanston City Council has adopted three primary pieces of legislation which govern the budget process:

Resolution 67-R-79 establishes a Budget Policy for the City of Evanston. This policy provides guidelines for determining the amount of property tax to be levied, the funding for the Police and Fire Pension Funds, and the re-appropriation of fund balance.

Ordinance 57-0-79 provides for the adoption of the annual budget. This ordinance establishes the annual budget shall be adopted by the City Council before the beginning of the fiscal year to which it applies.

<u>Compilation of the Proposed Budget</u> - Each year the City Manager shall prepare and submit a proposed budget to the City Council to allow for ample time for discussion and decision-making. The proposed budget shall contain estimates of revenues available to the City for the fiscal year along with recommended expenditures for the departments, boards and commissions. The City Manager is required to submit a balanced budget to Council in which revenues equal expenditures

<u>Revision of Annual Budget</u> - Following City Council adoption of the budget, the City Council by a vote of two-thirds of its members, shall have the authority to revise the budget by transferring monies from one fund to another or adding to any fund. No revision of the annual budget shall increase the budget in the event monies are not available to do so.

Public Hearing, Notice and Inspection of Budget - The City Council will hold a public hearing on the annual budget prior to final action by the City Council. Notice of this hearing shall be published in a local newspaper at least ten days prior to the public hearing. Copies of the proposed budget will be available for public inspection in printed form in the office of the City Clerk for at least ten days prior to the hearing.

Resolution 6-PR-78 establishes a policy concerning municipal budget procedures. The primary components of this resolution include the following:

- In advance of the submission of the City Manager's proposed budget to the City Council, the Administration and Public Works Committee shall publicize and conduct a public hearing to receive input from citizens concerning municipal appropriations for the coming year.
- Sufficient copies of the proposed budget shall be placed on file with the City Clerk, the Public Library, and will be available for public inspection at these locations.
- The City Council budget meeting agendas will be available to the public prior to the initial special meeting of the City Council on the proposed budget.
- Each special meeting of the City Council on the proposed budget shall designate a period of time for citizen testimony concerning budget matters discussed during that special meeting. The length of such time shall be determined by the chairman prior to the budget meeting process.

Financial Control Procedures

The City reports financial results based on generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB). The accounts of the City are divided into separate self-balancing funds comprised of its assets, liabilities, fund equity, revenues and expenditures, as appropriate.

The City's expenditures are monitored on a regular basis by the Administrative Services Department. Disbursements are made only if the expenditure is within the authorized appropriation. For all major expenditures, purchase orders are prepared, approved and the related appropriation is encumbered before a check is issued.

The City was incorporated in 1863. The City operates under a Council-Manager form of government, is a home rule municipality as defined by Illinois state law and provides the following services as authorized by its charter: general management and support, public safety, public works, health and human resource development, library, recreational and cultural opportunities, and housing and economic development.

The City uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.”

Governmental funds are used to account for all or most of the City’s general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the City not accounted for in some other fund.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following fiscal year. The operating budget includes proposed expenditures and the means of financing them.

2. Public budget hearings are conducted. Taxpayer comments are received and noted.

3. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.

4. Budgets are legally adopted on a basis consistent with generally accepted accounting principles (GAAP). It should be noted that property taxes are budgeted on a cash basis. For purposes of preparing the combined statement of revenues, expenditure and changes in fund balances - budget and actual, GAAP revenues and expenditures have been adjusted to the budgetary basis.

The level of control (level at which expenditures may not exceed budget) is at the fund level. All unencumbered annual appropriations are lapsed at the fiscal year-end.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded, reserve a portion of a budgeted account so that amount is not spent elsewhere. For non-enterprise funds, encumbrances are usually not counted as expenditures until the actual disbursement has been made.

The financial information of general governmental type funds (for example, the general fund itself and MFT funds) is prepared on a modified accrual basis. Briefly, this means that revenues are usually recorded when they become available and are measurable while expenditures are recorded when the liability has been incurred.

The enterprise funds (Water, Sewer, Solid Waste, and Parking), on the other hand, are often reported on a full accrual basis. Not only are expenses recognized when a commitment is made (through a purchase order) but revenues are also recognized when they are obligated to the City (for example, water user fees are recognized as revenue when bills are produced).

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP) and a budget basis for comparison purposes.

In ongoing efforts toward formally addressing long-term budgeting provisions, the City of Evanston has endorsed a Budget Policy. The City Council initially adopted this Budget Policy in December 2000. This policy is revised in 2014 as follows:

I. Budget Process

Preliminary Pubic Hearing

In September of each year prior to submission of the City Manager's proposed budget to the City Council, the Administration and Public Works Committee shall publicize and conduct a public hearing to receive input from citizens concerning municipal appropriations for the coming fiscal year.

Mid- year Budget Workshop

Each September the Administration and Public Works Committee shall schedule and hold a mid-year budget workshop. The workshop shall review but not be limited to:

- A revenue and expenditure report for the current fiscal year
- Structural or legislative issues affecting the current or future fiscal year
- Revenue and expenditure forecast for the upcoming fiscal year
- Other issues of policy or indicators that will affect the upcoming fiscal year budget

All members of the City Council shall be invited to participate in the Budget Workshop.

Quarterly Financial Update

Following the end of each financial quarter, the City Manager shall present a report summarizing budgeted vs. actual revenues and expenditures.

Review of the Comprehensive Annual Financial Report

The Administration and Public Works Committee shall review the Comprehensive Annual Financial Report. This review shall take place at the earliest meeting date following publication.

Copies of the Proposed and Final Budget

Sufficient copies of the proposed and final budget shall be placed on file in printed form with the City Clerk, the Public Library, all library branches, and will be available for public inspection at these locations. An electronic version of the proposed and final budget shall be posted on the City of Evanston Website. The City of Evanston may offer for sale a printed and electronic copy of the proposed and final budget for a fee not to exceed the cost of preparation, printing, and distribution of the budget.

Submission of the Proposed Budget

The City Manager will submit a balanced budget to the City Council by October 31.

II. Fund Policies

General Fund
The General Fund budget will be balanced each year, subject to the current Fund Reserve level. In the event the General Fund Reserve balance is below the minimum level of 16.6%, the fund may be structured with a surplus budget in order to bring reserves up to the minimum. In the event the fund reserve is above the 20% recommended maximum, the budget may be structured in a deficit to account for the transfers out to other funds as noted in the reserve policy.

Parking System Fund
This is an enterprise fund and as such is expected to be self-sufficient. Any revenues generated, especially from sales, should be retained to maintain the fund. Fees should be periodically increased sufficiently to fund operating costs, depreciation, and a reserve. The General Fund will continue to be properly compensated for administrative expenses, which support parking system activities.

Water Fund
A minimum of 16.6% of expenses shall be maintained as a reserve; in addition, a sufficient reserve shall be maintained to meet debt requirements. A portion of the fund reserve shall be used to fund depreciation and capital improvement needs.

Fire and Police Pension Funds
The Firefighters and Police Pension Funds shall receive funding in accordance with the Joint Actuarial Report provided by the City and both Funds each year. Actuarial methods and assumptions shall be reviewed annually and shall meet or exceed Illinois statutory regulations.

Emergency Telephone System Fund
This fund must be maintained at a level adequate to provide for maintenance of current operations, the capability to respond to unforeseen events, funding of long-term capital improvements, and needed upgrades. The fund shall be entirely supported by revenues received from the imposed telephone surcharge.

Motor Fuel Tax Fund
Revenues for this fund are provided by the state motor fuel tax and as such should be used only for street improvement, repair, and maintenance as allowed by State of Illinois law. Funds may be accumulated for the purpose of accomplishing major projects, however, the beginning reserve balance for this fund should not fall below 25% of the annual revenue received in the prior year.

Insurance Fund
The Insurance Fund must be maintained to meet the City's current and future insurance liability and self-funded employee benefits program requirements. Liability Insurance Requirements include current budget year obligations and building a reserve (as noted in the fund reserve section of this communication) over seven years to prepare for anticipated claims and losses. The City Manager shall be required to present an annual report itemizing all of the City's current and long-term claims and liabilities. Each year City staff will review worker compensation, liability, and property insurance policies to determine if coverage meets current financial and operational needs. The City Manager

each year will recommend to the City Council insurance policy coverage and limits and include the necessary funds in the operating budget. Self-funded Employee Benefit Program costs are accounted for in this fund and at the Intergovernmental Personal Benefits Cooperative (IPBC). As required by the IPBC the City will maintain a minimum of one month's reserve for PPO benefit programs at the IPBC. Further, the City will set rates and manage program benefit costs to keep cost increases below the Medical rate of inflation.

Fleet Services Fund

The City of Evanston shall maintain vehicles and equipment, which are safe and adequate for the demands of the operating departments. Interfund transfers from operating departments shall be established to maintain the necessary staff, equipment and supplies/parts to service all appropriate vehicles.

Equipment Replacement Fund

The Equipment Replacement Fund receives interfund transfer from operating department's established to replace vehicles within 2 years of the expiration of their useful life as determined by the fleet maintenance division. General obligation debt shall only be used for vehicles with an expected equal to or greater than 15 years and with a purchase price greater than or equal to $250,000.

Debt Service Fund

General Obligation Debt of the City means debt (viz., bonds) for which an unlimited real property tax levy is made or pledged for payment. General Obligation Debt shall be allocated into two categories. Self-Supporting General Obligation Debt shall mean General Obligation Debt which, at the time of issuance, is expected and intended by the Treasurer to be payable out of a source of funds other than the City's general real property tax levy, thus permitting the abatement and avoidance of the property tax levy to pay such bonds; examples of Self-Supporting General Obligation Debt include (without limitation) bonds payable from the Water Fund or the Sewer Fund, bonds payable from special assessments, bonds payable from tax increment financing areas, and bonds payable from Motor Fuel Taxes. Tax-Supported General Obligation Debt shall mean all other General Obligation Debt, which is expected and intended to be paid from a general real property tax levy. General Obligation Debt shall not include any obligation of the City not denominated a bond, including, without limitation, short term notes or warrants or other obligations which the City may issue from time to time for various purposes and to come due within three (3) years of issuance. General Obligation Debt does not include bonds which have been refunded or defeased and which, as a consequence of same, are provided for from a dedicated source of funds or investments. Self-Supporting General Obligation Debt shall not be limited by this Budget Policy. Tax-Supported General Obligation Debt shall not exceed $113,000,000 in aggregate principal amount, which limit is expressly subject to increase from time to time by action of the City Council as the needs of the City may grow. General Obligation Debt issued as so-called zero coupon bonds or capital appreciation bonds shall be counted as debt in the original principal amount issued. The

Treasurer shall at all times keep a book or record of all General Obligation Debt and its proper allocation. The Treasurer's statements as to the allocation of General Obligation Debt into these two categories shall be conclusive. Notwithstanding this statement of policy, all bonds or other obligations by whatever name designated of the City duly authorized to be issued by the City Council shall be valid and legally binding as against the City, and there shall be no defense of the City as against any bondholder or other obligation holder on the basis of this policy.

Economic Development Fund

Expenditures in the Economic Development Fund will be for development activities as directed by the Economic Development Committee and City Council. Funds may be accumulated from year to year for major development activities.

Sewer Fund

This is an enterprise fund and as such is expected to be self-sufficient. As a result, rates should be scheduled to increase to meet costs of sewer operations, debt service, and capital projects. Transfers to other funds for administrative expenses should be maintained to reflect true program costs.

Solid Waste Fund

This is an enterprise fund and as such is expected to be self-sufficient. As a result, rates should be scheduled to increase to meet costs of solid waste operations, debt service, and capital projects. Transfers to other funds for administrative expenses should be maintained to reflect true program costs.

Expenditure Analysis

City Council shall review all significant operational, economic, program, and expenditure proposals in regard to the short term and long-term budgetary and economic impact. The appropriate City Department and staff shall provide the budget analysis for the review and consideration by the City Council.

III. Fund Reserve Policy

The Fund Reserve Policy is as follows:

General Fund

A minimum of 16.6% or two month of operating expenses shall be maintained as a reserve. Any monies over a 16.6% reserve in this fund shall be re-appropriated to other funds that have not met their reserve requirements. Once all funds have met their fund requirements additional funds shall go to the Capital Improvement Program. A minimum of a 5% reserve is required, per bond agreements.

Parking System Fund

A minimum of 16.6% expenses shall be maintained as a reserve; in addition a sufficient reserve shall be maintained to meet bond requirements. A portion of the fund reserve shall be used to fund depreciation and capital improvement needs. A minimum of 5% is required, per bond requirements.

Water Fund
A minimum of 10% expenses shall be maintained as a reserve; in addition a sufficient reserve shall be maintained to meet bond requirements. A portion of the fund reserve shall be used to fund depreciation and capital improvement needs. A minimum of a 5% reserve is required, per bond agreements.

Sewer Fund
A minimum of 16.6% of expenses shall be maintained as a reserve; in addition, a sufficient reserve shall be maintained to satisfy both bond and IEPA loan debt requirements. A portion of this fund reserve shall be used to fund depreciation and capital improvement needs.

Solid Waste Fund
A minimum of 16.6% of expenses shall be maintained as a reserve; in addition, a sufficient reserve shall be maintained to satisfy debt requirements. A portion of this fund reserve shall be used to fund depreciation and capital improvement needs.

Motor Fuel Tax Fund
A minimum of 25% expenses shall be maintained as a reserve in order to ensure the efficient startup of roadway projects each year.

Capital Improvement Fund
A minimum of 25% of expenses funded from non-debt sources shall be maintained as a reserve. No debt-service costs are located in this fund and therefore no reserve is required for debt service. This 25% reserve shall be used for the startup costs of the current year capital projects in the approved annual budget. Any funds that remain unspent from incomplete capital projects shall be in addition to this 25% level. Any funds that are unspent from projects that were completed under budget shall be included in this 25% level. All projects funded from bond proceeds or other debt issues, shall be tracked along with that debt issue to comply with arbitrage and issuance compliance regulations.

Tax Increment Finance Funds
Fund reserves shall be based on outstanding debt-service requirements or multi-year development incentives established by the City. Reserves shall be designated for the funding of these long-term expenses prior to being released for future capital or development expenses.

Insurance Fund
Health Insurance Reserves should be no less than three months of annual expenses. At least one month of the three month reserve is required to be kept at the Intergovernmental Personal Benefits Cooperative (IPBC). This reserve will be utilized to cover the claims payable cycle cost which is approximately 45 days, and to provide for reserves in the event of major changes in rates/claims experience. Liability Insurance Reserves are not established to fully fund all potential future claims. As such, cash reserves should be set at a minimum of 25% of outstanding claims payable as defined in the prior year audit or twice the current annual self-insured retention coverage level (currently at $1,250,000).

Fleet Maintenance Fund

Fleet Maintenance Fund Reserves should remain in a positive position with sufficient funds to operate during the year.

Equipment Replacement Fund

Equipment Replacement Fund Reserves should not exceed the amount of accumulated depreciation of the City's fleet as noted in the prior year Annual Audit.

GENERAL FUND

General Fund - To account for all activity traditionally associated with government operations, which are not required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

General Assistance Fund – To account for the General Assistance program. Assistance is provided to persons who are not eligible for any other state or federal financial assistance programs and who do not have income or resources to provide for their basic needs.

Human Services Fund – To account for the access to resources that offer support and empower families.

Library Fund – To account for the Evanston Public Library. The Evanston Public Library promotes the development of independent, self-confident, and literate citizens through the provision of open access to cultural, intellectual, and informational resources for all ages.

Library Capital Fund – To account for the capital improvements to the Evanston Public Library. Funding is provided primarily through property tax levy.

Library Debt Fund – To account for principal and interest payments on debt proceeds issued and allocated to the Evanston Public Library.

Homelessness Prevention and Rapid Re-Housing Program – To account for the HPRP which is financed by the United States Department of Housing and Urban Development. Expenditures are made in accordance with federal law.

Neighborhood Stabilization Program 2 – To account for the NSP2 program. Financing is provided by the United States Department of Housing and Urban Development. Expenditures are made in accordance with federal law.

Motor Fuel Tax Fund - To account for the operation of street maintenance programs and capital projects as authorized per the Illinois Department of Transportation. Financing is provided from a State of Illinois municipal allotment of gasoline tax revenue.

Emergency Telephone System Fund - To account for revenues and expenditures for 911 emergency telephone service. Financing is provided by landline and wireless phone surcharges.

Special Service District No. 4 Fund - To account for promotion, advertisement, and street maintenance costs of the area located in the City's central business district. Financing is provided by the City through an annual special service area property tax levy.

Community Development Block Grant Fund - To account for the revenues and expenditures of the Federal Community Development Block Grant program. Financing is provided by the federal government on a reimbursement basis in accordance with federal formula. Expenditures are made in accordance with federal law requirements.

Community Development Loan Fund - To account for residential rehabilitation loans to residents.

Economic Development Fund - To account for costs associated with economic development activities of the City. Financing is primarily provided by hotel and amusement tax revenues.

Neighborhood Improvement Fund - To account for a portion of sales tax revenues derived from retail sales at the Home Depot store in Evanston. Sales tax revenues allocated to this fund are to be expended on public projects that will benefit the immediate neighborhood nearby the store.

HOME Fund – To account for the Home program. Financing is provided by the federal government and used to create affordable housing to low-income households. Expenditures are made in accordance with the requirements of federal law.

Affordable Housing Fund - To account for costs associated with affordable housing programs for low and moderate income City of Evanston residents.

DEBT SERVICE FUNDS

Debt Service Fund - To account for non-abated, general obligation payments on the principal and interest related to bonds and/or other City debt.

Special Service Area No. 5 Fund - To account for principal and interest payments on debt issued for this special taxing district.

Southwest Tax Increment District Fund - To account for principal and interest payments on debt proceeds issued and allocated to this tax increment financing district.

Howard-Hartrey Tax Increment District Fund - To account for principal and interest payments on debt proceeds issued and allocated to this tax increment financing district.

Washington National Tax Increment District Fund - To account for principal and interest payments on debt proceeds issued and allocated to this tax increment financing district.

Howard-Ridge Tax Increment District Fund - To account for principal and interest payments on debt proceeds issued and allocated to this tax increment financing district.

West Evanston Tax Increment District Fund - To account for principal and interest payments on debt proceeds issued and allocated to this tax increment financing district.

Dempster-Dodge Tax Increment District Fund – To account for principal and interest payments on debt proceeds issued and allocated to this tax increment financing district.

CAPITAL PROJECTS FUNDS

Capital Improvement Fund - To account for capital projects not funded through special revenue, tax increment financing, or enterprise funds. Capital projects include, but are not limited to: long term improvements to public buildings, the paving of city streets, and the improvement and development of recreation facilities. Financing is provided primarily by grants and general obligation bond proceeds.

Special Assessment Fund - To account for capital improvements (primarily alley paving) financed by both special assessments on property owners and City contributions.

ENTERPRISE FUNDS

Water Fund - To account for all activity related to providing water to Evanston residents, as well as the Village of Skokie and the Northwest Water Commission. All activities necessary to provide such services are accounted for in this fund, including, but not limited to: administration, operation, maintenance, debt service, and billing/collection.

Sewer Fund - To account for all activity related to providing sewer service to City residents and businesses. Activities necessary to provide such service include, but are not limited to: administration, operations, financing, capital improvements/maintenance, and billing/collection.

Parking Fund - To account for all City-owned parking facilities/garages, lots, and metered spaces. Maple Avenue and Sherman Plaza Garage activities have been included in this Fund beginning in FY09-10. All activities are accounted for including administration, operations, financing, and revenue collection.

Solid Waste Fund – To account for all activity related to refuse, recycling, and yard waste collection and disposal. Activities necessary to provide such service include, but are not limited to: administration, operations and revenue collection.

INTERNAL SERVICE FUNDS

Fleet Services Fund – To account for the cost of operating the municipal service center maintenance facility for transportation vehicles/equipment used by City departments. Such costs are billed to the user departments.

Equipment Replacement Fund – To account for the costs associated with the purchase of vehicles and equipment.

Insurance Fund - To account for all costs related to general liability and workers' compensation claims. Beginning with FY10-11, health insurance premiums are also accounted for in this Fund. This internal service fund uses “funding premium” payments from City operating funds to pay claim and premium costs incurred.

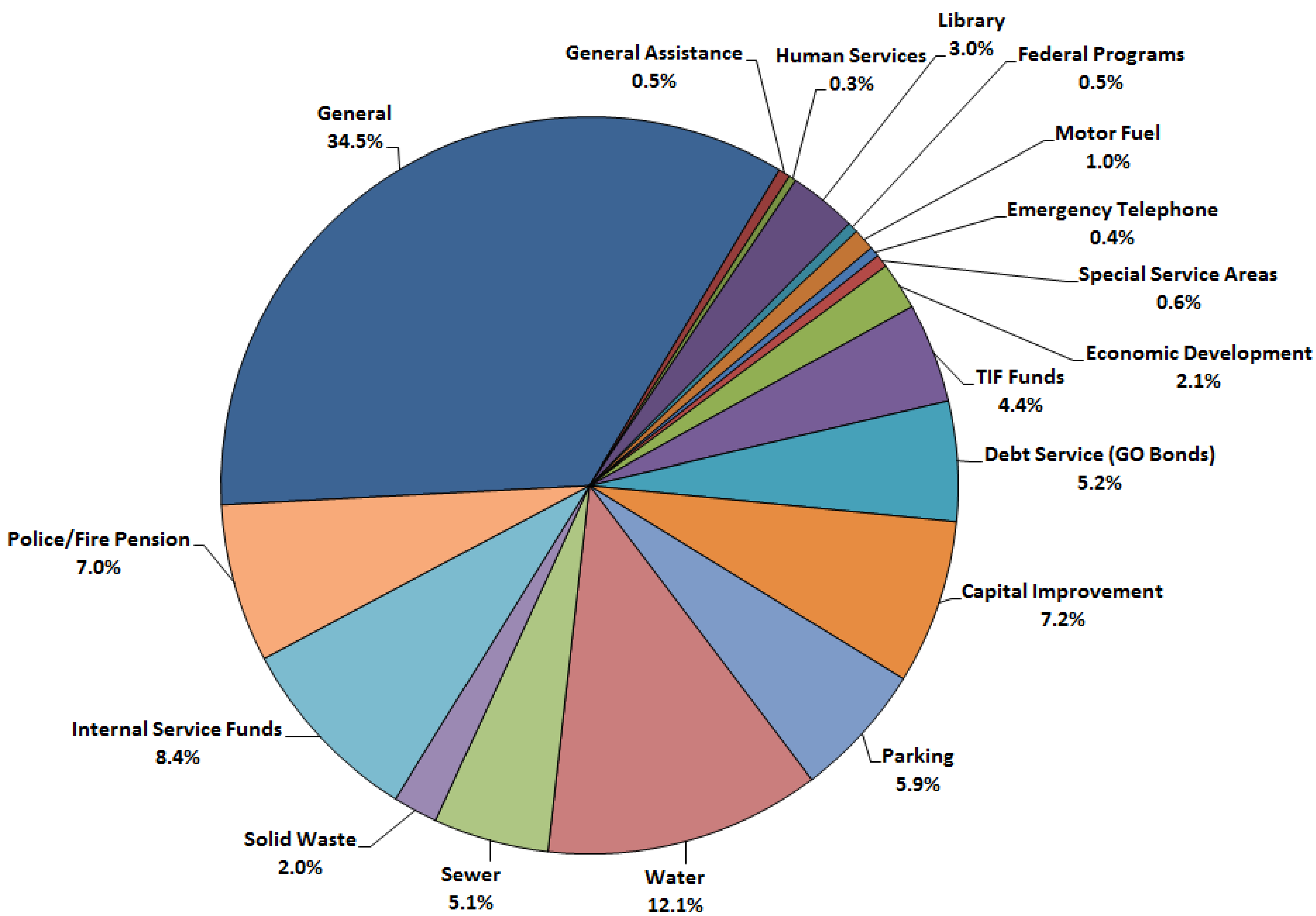
TRUST AND AGENCY FUNDS

Fire Pension Fund - To account for the accumulation of resources to pay pension costs. Resources are contributed by sworn fire members at a fixed rate as mandated by state statute and by the City through an annual property tax levy as determined by an independent actuary.

Police Pension Fund - To account for the accumulation of resources to pay pension costs. Resources are contributed by sworn police members at a fixed rate as mandated by state statute and by the City through an annual property tax levy as determined by an independent actuary.

Summary - All Funds (prior to interfund transfers)

FY 2015 Adopted Budget
All Funds = $265,110,667



Total Budget Expenditures – All Funds

In this summary, the total budgets for all funds are compared with the amended fund totals for FY14. All budget totals in this summary are gross figures prior to eliminating interfund transfers.

Fund	Fund #	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget	Net Change	Percent Change
General	100	87,522,843	90,634,538	90,284,538	91,335,314	700,776	0.8%
General Assistance	175	-	-	900,850	1,370,369	1,370,369	N/A
Human Services	176	-	-	-	859,153	859,153	N/A
Library	185	5,235,659	5,912,973	5,873,314	6,631,692	718,719	12.2%
Library - Capital	186	-	-	-	605,138	605,138	N/A
Library - Debt Service	187	-	748,178	748,178	605,700	(142,478)	-19.0%
HPRP	190	-	-	-	-	-	N/A
Neighborhood Stabilization	195	2,882,343	458,044	546,389	383,596	(74,448)	-16.3%
Motor Fuel	200	1,805,788	2,233,000	2,033,000	2,533,000	300,000	13.4%
Emergency Telephone	205	1,048,097	1,412,197	1,322,158	1,175,973	(236,224)	-16.7%
Special Service Area # 4	210	370,000	370,000	320,000	320,000	(50,000)	-13.5%
CDBG	215	1,610,632	1,738,088	1,541,510	1,990,111	252,023	14.5%
CDBG Loan	220	148,648	20,000	370,000	237,100	217,100	1085.5%
Economic Development	225	1,521,551	3,294,413	2,177,097	3,252,528	(41,885)	-1.3%
Neighborhood Improvement	235	-	50,000	-	50,000	-	0.0%
HOME	240	731,319	700,336	680,000	441,200	(259,136)	-37.0%
Affordable Housing Fund	250	86,434	263,990	155,250	405,000	141,010	53.4%
Washington National TIF	300	6,755,594	5,988,782	4,266,296	6,140,296	151,514	2.5%
Special Service Area # 5	305	418,815	436,605	437,740	425,175	(11,430)	-2.6%
Southwest II TIF	310	2,024,927	3,868,488	2,011,628	3,648,010	(220,478)	-5.7%
Southwest TIF	315	452,634	777,939	279,500	861,217	83,278	10.7%
Debt Service	320	37,874,257	13,933,114	13,909,384	13,918,114	(15,000)	-0.1%
Howard-Ridge TIF	330	895,131	405,500	774,100	798,100	392,600	96.8%
West Evanston TIF	335	381,627	165,000	70,000	165,000	-	0.0%
Dempster-Dodge TIF	340	-	-	-	-	-	N/A
Capital Improvement	415	6,594,879	18,410,016	12,532,000	19,182,150	772,134	4.2%
Special Assessment	420	351,636	670,848	670,848	761,698	90,850	13.5%
Parking	505	9,029,182	15,894,336	12,578,042	15,659,294	(235,042)	-1.5%
Water	510	18,460,024	23,989,736	20,278,855	32,075,642	8,085,906	33.7%
Sewer	515	7,980,931	16,279,121	15,579,750	13,389,635	(2,889,486)	-17.7%
Solid Waste	520	4,726,765	5,309,082	4,844,261	5,191,820	(117,262)	-2.2%
Fleet	600	1,963,699	3,578,147	3,477,387	3,544,337	(33,810)	-0.9%
Equipment Replacement	601	1,641,821	2,744,000	2,744,000	1,515,422	(1,228,578)	-44.8%
Insurance	605	14,338,779	18,067,283	16,965,673	17,209,752	(857,531)	-4.7%
Fire Pension	700	7,591,908	7,718,825	7,661,000	7,886,630	167,805	2.2%
Police Pension	705	9,702,159	10,174,500	9,974,331	10,542,500	368,000	3.6%
Total All Funds		**$ 234,148,082**	**$ 256,247,079**	**$ 236,007,079**	**$ 265,110,667**	**$ 8,863,588**	**3.5%**

2015 ADOPTED BUDGET - FUND SUMMARIES

Total Budget Expenditures – Adjusted for Interfunds

This chart presents the gross total for each fund, less interfund transfers. The total for each fund is compared with that of the approved FY2015 budget.

Fund	Fund #	FY2014 Net Budget	FY2015 Adopted Expenditures	Less Transfers to Other Funds	FY2015 Adopted Net Expenditures	Net Change	Percent Change
General	100	73,600,068	91,335,314	(18,880,565)	72,454,749	(1,145,319)	-1.6%
General Assistance	175	-	1,370,369	(41,710)	1,328,659	1,328,659	N/A
Human Services	176	-	859,153	-	859,153	859,153	N/A
Library	185	5,428,569	6,631,692	(743,920)	5,887,772	459,203	8.5%
Library - Capital	186	-	605,138	-	605,138	605,138	N/A
Library - Debt	187	-	605,700	-	605,700	605,700	N/A
HPRP	190	-	-	-	-	-	N/A
Neighborhood Stabilization	195	2,841,434	383,596	(17,305)	366,291	(2,475,143)	-87.1%
Motor Fuel	200	1,200,000	2,533,000	(833,000)	1,700,000	500,000	41.7%
Emergency Telephone	205	1,095,728	1,175,973	(235,796)	940,177	(155,551)	-14.2%
Special Service Area # 4	210	320,000	320,000	-	320,000	-	0.0%
CDBG	215	918,506	1,990,111	(410,248)	1,579,863	661,357	72.0%
CDBG Loan	220	370,000	237,100	-	237,100	(132,900)	-35.9%
Economic Development	225	1,643,573	3,252,528	(574,986)	2,677,542	1,033,969	62.9%
Neighborhood Improvement	235	-	50,000	-	50,000	50,000	N/A
HOME	240	654,765	441,200	-	441,200	(213,565)	-32.6%
Affordable Housing Fund	250	141,260	405,000	-	405,000	263,740	186.7%
Washington National TIF	300	4,266,296	6,140,296	(4,051,770)	2,088,526	(2,177,770)	-51.0%
Special Service Area # 5	305	437,740	425,175	-	425,175	(12,565)	-2.9%
Southwest II TIF	310	1,867,228	3,648,010	(144,400)	3,503,610	1,636,382	87.6%
Southwest TIF	315	250,000	861,217	-	861,217	611,217	244.5%
Debt Service	320	13,909,384	13,918,114	(8,936)	13,909,178	(206)	0.0%
Howard-Ridge TIF	330	668,600	798,100	(105,500)	692,600	24,000	3.6%
West Evanston TIF	335	70,000	165,000	(60,000)	105,000	35,000	50.0%
Dempster-Dodge TIF	340	-	-	-	-	-	N/A
Capital Improvement	415	12,532,000	19,182,150	(490,000)	18,692,150	6,160,150	49.2%
Special Assessment	420	501,000	761,698	(169,848)	591,850	90,850	18.1%
Parking	505	11,390,835	15,659,294	(1,499,000)	14,160,294	2,769,459	24.3%
Water	510	20,278,855	32,075,642	(4,473,775)	27,601,867	7,323,012	36.1%
Sewer	515	14,596,487	13,389,635	(1,147,755)	12,241,880	(2,354,607)	-16.1%
Solid Waste	520	4,262,213	5,191,820	(631,652)	4,560,168	297,955	7.0%
Fleet	600	3,250,033	3,544,337	(211,972)	3,332,365	82,332	2.5%
Equipment Replacement	601	2,744,000	1,515,422	-	1,515,422	(1,228,578)	-44.8%
Insurance	605	16,957,046	17,209,752	-	17,209,752	252,706	1.5%
Fire Pension	700	7,661,000	7,886,630	-	7,886,630	225,630	2.9%
Police Pension	705	9,974,331	10,542,500	-	10,542,500	568,169	5.7%
Total All Funds		**$ 213,830,951**	**$ 265,110,667**	**$ (34,732,137)**	**$ 230,378,530**	**$ 16,547,579**	**7.7%**

Interfund Transfers

This chart represents the total of interfund transfers in FY2015.

	Fund		Budget Transfers To		Fund		Budget Transfers From
Revenue To	General		250,000	Expense From	Library		(250,000)
Revenue To	General		7,500	Expense From	NSP2		(7,500)
Revenue To	General		833,000	Expense From	Motor Fuel		(833,000)
Revenue To	General		129,729	Expense From	E911		(129,729)
Revenue To	General		347,500	Expense From	CDBG		(347,500)
Revenue To	General		466,288	Expense From	Economic Development		(466,288)
Revenue To	General		340,000	Expense From	Washington National TIF		(340,000)
Revenue To	General		144,400	Expense From	Howard Hartrey TIF		(144,400)
Revenue To	General		-	Expense From	Southwest TIF		-
Revenue To	General		60,000	Expense From	Howard Ridge TIF		(60,000)
Revenue To	General		60,000	Expense From	West Evanston TIF		(60,000)
Revenue To	General		490,000	Expense From	Capital Improvement		(490,000)
Revenue To	General		870,000	Expense From	Parking		(870,000)
Revenue To	General		3,194,053	Expense From	Water		(3,194,053)
Revenue To	General		320,550	Expense From	Sewer		(320,550)
	Subtotal	**$**	**7,513,020**		**Subtotal**	**$**	**(7,513,020)**
Revenue To	Health and Human Services		884,794	Expense From	General		(884,794)
	Subtotal	**$**	**884,794**		**Subtotal**	**$**	**(884,794)**
Revenue To	Economic Development		45,500	Expense From	Howard Ridge TIF		(45,500)
	Subtotal	**$**	**45,500**		**Subtotal**	**$**	**(45,500)**
Revenue To	Debt Service (ERI)		694,307	Expense From	General		(694,307)
Revenue To	Debt Service (Debt Reduction		1,414,583	Expense From	General		(1,414,583)
Revenue To	Debt Service		77,268	Expense From	Library		(77,268)
Revenue To	Debt Service		4,191	Expense From	NSP2		(4,191)
Revenue To	Debt Service		12,038	Expense From	E911		(12,038)
Revenue To	Debt Service		3,144	Expense From	CDBG		(3,144)
Revenue To	Debt Service		14,782	Expense From	Economic Development		(14,782)
Revenue To	Debt Service		169,848	Expense From	Special Assessment		(169,848)
Revenue To	Debt Service		228,070	Expense From	Sewer		(228,070)
Revenue To	Debt Service		25,820	Expense From	Fleet		(25,820)
Revenue To	Debt Service		8,936	Expense From	Insurance		(8,936)
	Subtotal	**$**	**2,652,986**		**Subtotal**	**$**	**(2,652,986)**
Revenue To	General Fund		85,000	Expense From	Parking		(85,000)
	Subtotal	**$**	**85,000**		**Subtotal**	**$**	**(85,000)**
Revenue To	Parking		3,711,770	Expense From	Washington National TIF		(3,711,770)
	Subtotal		**3,711,770**		**Subtotal**	**$**	**(3,711,770)**
Revenue To	Solid Waste		1,055,967	Expense From	General		(1,055,967)
	Subtotal	**$**	**1,055,967**		**Subtotal**	**$**	**(1,055,967)**

Interfund Transfers (Continued)

	Fund	Budget Transfers To		Fund	Budget Transfers From
Revenue To	Fleet	2,631,999	Expense From	General	(2,631,999)
Revenue To	Fleet	2,500	Expense From	Library	(2,500)
Revenue To	Fleet	24,188	Expense From	Parking	(24,188)
Revenue To	Fleet	781	Expense From	CDBG	(781)
Revenue To	Fleet	135,023	Expense From	Water	(135,023)
Revenue To	Fleet	195,501	Expense From	Sewer	(195,501)
Revenue To	Fleet	327,877	Expense From	Solid Waste	(327,877)
	Subtotal	**$ 3,317,869**		**Subtotal**	**$ (3,317,869)**
Revenue To	Equipment Repl.	1,242,590	Expense From	General	(1,242,590)
Revenue To	Equipment Repl.	1,700	Expense From	Library	(1,700)
Revenue To	Equipment Repl.	30,000	Expense From	Parking	(30,000)
Revenue To	Equipment Repl.	177,131	Expense From	Solid Waste	(177,131)
	Subtotal	**$ 1,451,421**		**Subtotal**	**$ (1,451,421)**
Revenue To	Insurance	10,956,325	Expense From	General	(10,956,325)
Revenue To	Insurance	41,710	Expense From	General Assistance	(41,710)
Revenue To	Insurance	412,452	Expense From	Library	(412,452)
Revenue To	Insurance	5,614	Expense From	NSP2	(5,614)
Revenue To	Insurance	94,029	Expense From	E911	(94,029)
Revenue To	Insurance	58,823	Expense From	CDBG	(58,823)
Revenue To	Insurance	93,916	Expense From	Economic Development	(93,916)
Revenue To	Insurance	489,812	Expense From	Parking	(489,812)
Revenue To	Insurance	1,144,699	Expense From	Water	(1,144,699)
Revenue To	Insurance	403,634	Expense From	Sewer	(403,634)
Revenue To	Insurance	126,644	Expense From	Solid Waste	(126,644)
Revenue To	Insurance	186,152	Expense From	Fleet	(186,152)
	Subtotal	**$ 14,013,810**		**Subtotal**	**$ (14,013,810)**
	Total	**$ 34,732,137**		**Total**	**$ (34,732,137)**

Total Budget Expenditures – Fund Balances

Fund Name	Fund #	12/31/14 Estimated Fund Balance*	FY15 Adopted Revenues (Excluding Applied F.B.)	FY2015 Adopted Expenditures	FY2015 Adopted Surplus (Deficit)	12/31/15 Estimated Unreserved Fund Balance	Fund Balance as a % of Expenditures	Fund Balance Reserve Policy
General Fund	100	19,999,271	91,434,635	91,335,314	99,321	20,098,592	22%	16.6%
General Assistance Fund	175	240,254	1,374,553	1,370,369	4,184	244,438	18%	N/A
Human Services	176	-	884,794	859,153	25,641	25,641	3%	N/A
Library	185	1,799,941	6,631,692	6,631,692	-	1,799,941	27%	N/A
Library - Capital	186	520,927	605,700	605,138	562	521,489	86%	N/A
Library - Debt Service	187	-	606,138	605,700	438	438	0%	N/A
HPRP	190	-	-	-	-	-	N/A	N/A
Neighborhood Stabilization	195	424,165	500,000	383,596	116,404	540,569	141%	N/A
Motor Fuel Tax Fund	200	1,769,055	1,751,000	2,533,000	(782,000)	987,055	39%	25.0%
Emergency Telephone Fund	205	1,070,466	1,039,239	1,175,973	(136,734)	933,732	79%	N/A
Special Service Area # 4	210	102,559	320,000	320,000	-	102,559	32%	N/A
CDBG	215	120,938	1,990,111	1,990,111	-	120,938	6%	N/A
CDBG Loan	220	2,322,735	237,100	237,100	-	2,322,735	980%	N/A
Economic Development Fund	225	4,030,681	1,916,700	3,252,528	(1,335,828)	2,694,853	83%	N/A
Neighborhood Improvement	235	149,915	20,000	50,000	(30,000)	119,915	240%	N/A
HOME	240	3,933,724	441,200	441,200	-	3,933,724	892%	N/A
Affordable Housing Fund	250	2,542,445	405,000	405,000	-	2,542,445	628%	N/A
Washington National TIF	300	6,650,534	4,910,000	6,140,296	(1,230,296)	5,420,238	88%	N/A
Special Service Area #5	305	762,959	425,300	425,175	125	763,084	179%	N/A
Howard-Hartrey TIF	310	2,943,161	1,154,500	3,648,010	(2,493,510)	449,651	12%	N/A
Southwest TIF	315	918,113	-	861,217	(861,217)	56,896	7%	N/A
Debt Service	320	9,691,617	13,625,329	13,918,114	(292,785)	9,398,832	68%	N/A
Howard-Ridge TIF	330	436,678	846,000	798,100	47,900	484,578	61%	N/A
West Evanston TIF	335	498,606	105,100	165,000	(59,900)	438,706	266%	N/A
Dempster-Dodge TIF	340	-	-	-	-	-	N/A	N/A
Capital Projects Fund	415	5,601,030	13,269,650	19,182,150	(5,912,500)	(311,470)	-2%	N/A
Special Assessment Fund	420	2,080,624	481,200	761,698	(280,498)	1,800,126	236%	N/A
Parking System Fund	505	15,340,270	10,464,601	15,659,294	(5,194,693)	10,145,577	65%	16.6%
Water	510	9,464,873	28,059,100	32,075,642	(4,016,542)	5,448,331	17%	10.0%
Sewer	515	5,019,550	13,077,865	13,389,635	(311,770)	4,707,780	35%	16.6%
Solid Waste	520	1,166,897	5,082,361	5,191,820	(109,459)	1,057,438	20%	16.6%
Fleet Service	600	70,726	3,399,667	3,544,337	(144,670)	(73,944)	-2%	N/A
Equipment Replacement	601	1,116,209	1,661,638	1,515,422	146,216	1,262,425	83%	N/A
Insurance	605	(3,276,378)	17,863,008	17,209,752	653,256	(2,623,122)	-15%	N/A
Fire Pension	700	65,583,610	8,170,075	7,886,630	283,445	65,867,055	835%	N/A
Police Pension	705	92,899,853	13,005,207	10,542,500	2,462,707	95,362,560	905%	N/A
Total All Funds		**$ 255,996,008**	**$ 245,758,463**	**$ 265,110,667**	**$ (19,352,204)**	**$ 236,643,805**		

** Fund balances above may exclude certain reserved amounts and fixed/illiquid assets*

Revenue Summary by Category

	Charges for Serv	Fines & Forfeits	Insurance	Interest Income	Intergovernment	Library Revenue	Lic, Permit, Fee	Other Rev	Other Tax	Prop Tax	Spec Assessment	Transfers	Grand Total
100	8,130,667	4,063,774		120,000	725,727		13,466,859	1,718,343	43,689,300	11,627,072		7,892,893	**$ 91,434,635**
175				1,000				25,000		1,348,553			**$ 1,374,553**
176												884,794	**$ 884,794**
185		156,000				440,987			50,200	5,813,505		171,000	**$ 6,631,692**
186				1,000						605,138			**$ 606,138**
187								605,700					**$ 605,700**
195								500,000					**$ 500,000**
200				1,000	1,750,000								**$ 1,751,000**
205				1,000				1,038,239					**$ 1,039,239**
210										320,000			**$ 320,000**
215								1,990,111					**$ 1,990,111**
220				100	187,000			50,000					**$ 237,100**
225				3,700				65,500	1,800,000			47,500	**$ 1,916,700**
235									20,000				**$ 20,000**
240								441,200					**$ 441,200**
250				228				374,772	30,000				**$ 405,000**
300				10,000						4,900,000			**$ 4,910,000**
305				300						425,000			**$ 425,300**
310				4,500						1,150,000			**$ 1,154,500**
320				1,500						10,879,993		2,743,836	**$ 13,625,329**
330				500				300,500		545,000			**$ 846,000**
335				100				105,000					**$ 105,100**
415				10,000	5,424,000			7,585,650				250,000	**$ 13,269,650**
420				1,200				250,000			230,000		**$ 481,200**
505	6,590,400			35,070	12,125			115,236				3,711,770	**$ 10,464,601**
510	15,418,000			10,000				12,631,100					**$ 28,059,100**
515	13,072,700			1,000				4,165					**$ 13,077,865**
520	3,616,394						175,000	235,000				1,055,967	**$ 5,082,361**
600				1,000				81,579				3,317,088	**$ 3,399,667**
601								210,217				1,451,421	**$ 1,661,638**
605			17,862,008	1,000				-					**$ 17,863,008**
700				850,000				978,500	280,000	6,061,575			**$ 8,170,075**
705				2,800,000				1,500,000	325,000	8,380,207			**$ 13,005,207**
	$ 46,828,161	**$4,219,774**	**$ 17,862,008**	**$ 3,854,198**	**$ 8,098,852**	**$ 440,987**	**$ 13,641,859**	**$ 30,805,812**	**$46,194,500**	**$ 52,056,043**	**$ 230,000**	**$ 21,526,269**	**$ 245,758,463**

Expense Summary by Category

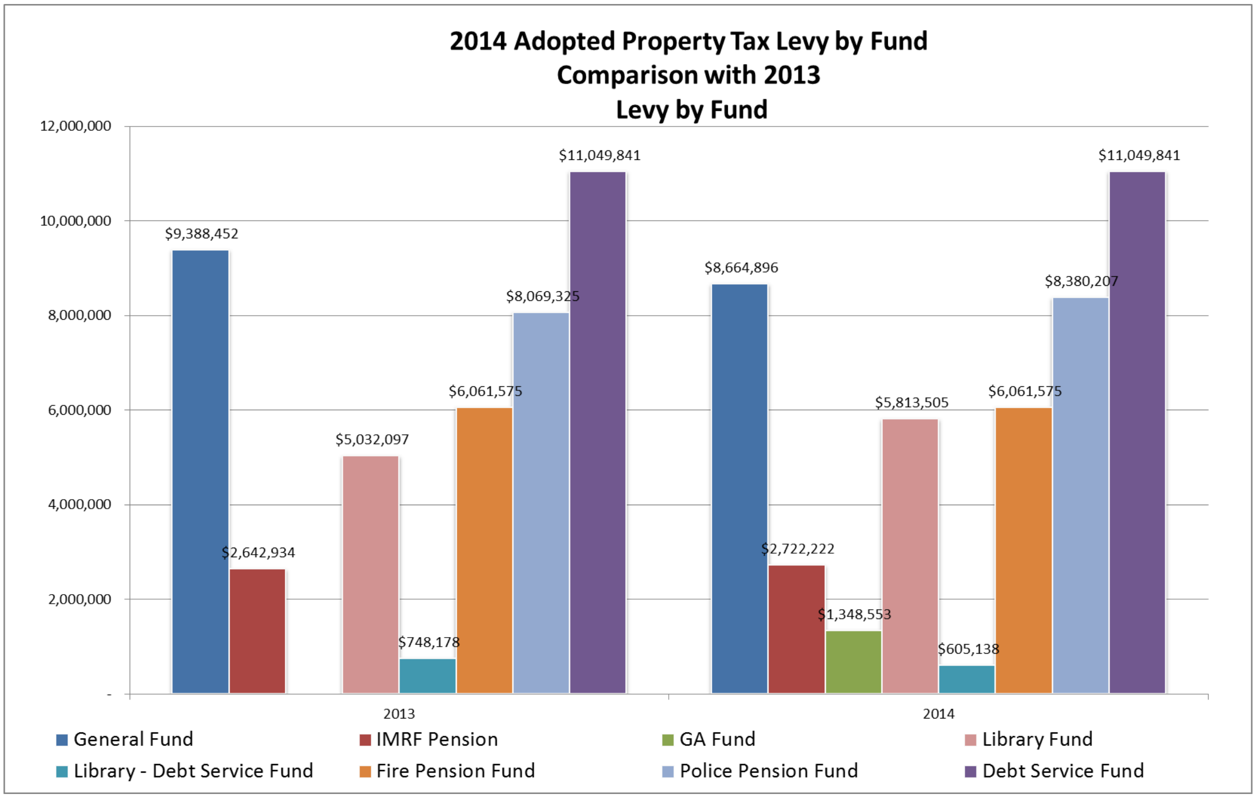
	Salary and Benefits	Capital Outlay	Contingencies	Community Sponsored Organizations	Debt Service	Depreciation	Ins & Chg Backs	Miscellaneous	Services and Supplies	Transfers	Grand Total
100	68,404,181	146,500	212,967	966,029			3,019,098	1,661,041	11,446,930	5,478,568	**$ 91,335,314**
175	215,319								1,155,050		**$ 1,370,369**
176				388,048				471,105			**$ 859,153**
185	4,710,919	46,430					77,268	250,000	1,542,994	4,081	**$ 6,631,692**
186					605,138						**$ 605,138**
187		605,700									**$ 605,700**
195	53,661	155,000					4,191	159,994	3,250	7,500	**$ 383,596**
200		1,700,000								833,000	**$ 2,533,000**
205	559,058	40,000	5,000				12,038		412,700	147,177	**$ 1,175,973**
210									320,000		**$ 320,000**
215	430,821	827,211		281,500			6,227	55,500	21,823	367,029	**$ 1,990,111**
220									237,100	-	**$ 237,100**
225	672,310	253,500					14,782	916,000	912,200	483,736	**$ 3,252,528**
235								50,000			**$ 50,000**
240	38,171							500	402,529		**$ 441,200**
250								55,000	350,000		**$ 405,000**
300		1,800,000			575,000			500,000		3,265,296	**$ 6,140,296**
305					425,175						**$ 425,175**
310		1,000,000						2,500,000		148,010	**$ 3,648,010**
315									861,217		**$ 861,217**
320					13,432,509			193,285	292,320		**$ 13,918,114**
330		200,000			600				490,000	107,500	**$ 798,100**
335					10,000			95,000		60,000	**$ 165,000**
415		18,692,150								490,000	**$ 19,182,150**
420		501,000								260,698	**$ 761,698**
505	1,442,683	3,529,850	12,965		3,917,652	1,943,217		252,000	3,318,189	1,242,738	**$ 15,659,294**
510	5,132,341	18,402,600	1,000		1,046,399			12,480	3,689,390	3,791,432	**$ 32,075,642**
515	1,121,635	533,500			9,619,477			5,000	1,104,800	1,005,223	**$ 13,389,635**
520	850,669	25,000			60,000			15,500	3,750,546	490,105	**$ 5,191,820**
600	1,262,046		450				25,820		2,256,021		**$ 3,544,337**
601									1,515,422		**$ 1,515,422**
605	453,768						15,360,736		1,395,248		**$ 17,209,752**
700	7,886,630										**$ 7,886,630**
705	10,542,500										**$ 10,542,500**
	$103,776,712	**$48,458,441**	**$ 232,382**	**$ 1,635,577**	**$29,691,950**	**$ 1,943,217**	**$18,520,160**	**$7,192,405**	**$ 35,477,729**	**$18,182,093**	**$ 265,110,667**

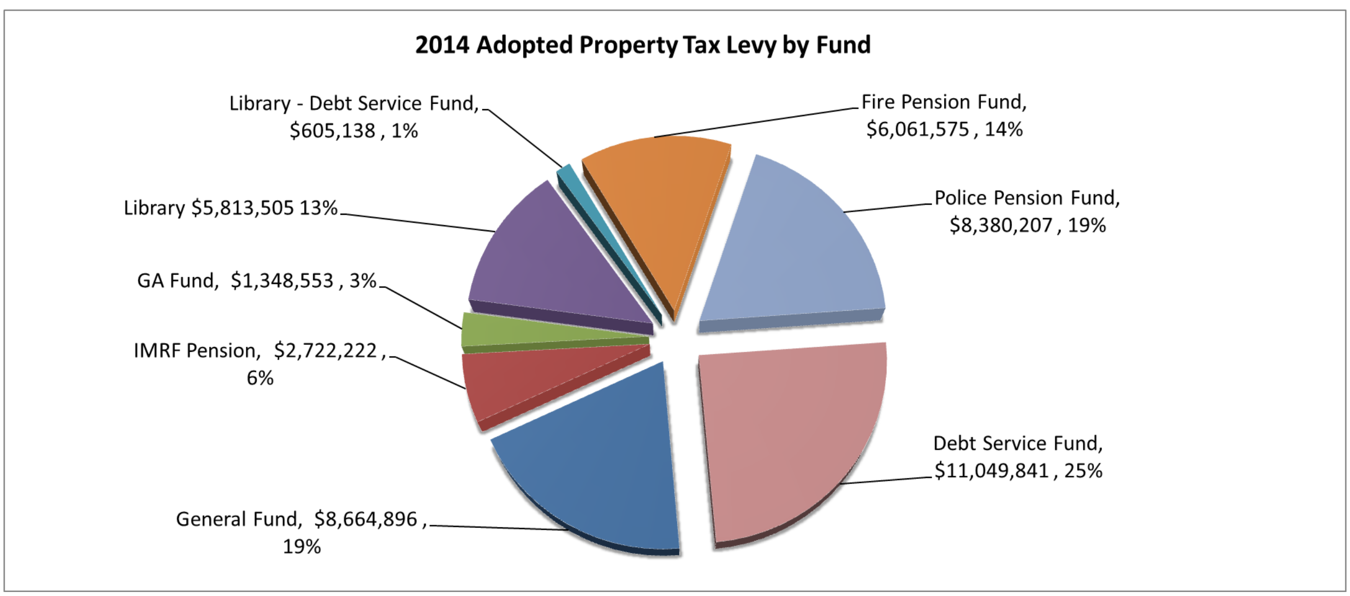
Property Tax Levy

	2010 ADOPTED LEVY	2011 ADOPTED LEVY	2012 ADOPTED LEVY	2013 ADOPTED LEVY	2014 ADOPTED LEVY	$ VARIANCE INCREASE / (DECREASE)	% VARIANCE INCREASE / (DECREASE)
GENERAL FUND							
Gross Levy	14,487,920	13,624,172	9,774,369	9,580,053	8,841,731	(738,322)	-7.71%
Loss Factor*	289,758	272,483	195,487	191,601	176,835	(14,766)	-7.71%
Net Levy - General Fund	**$ 14,198,162**	**$ 13,351,689**	**$ 9,578,882**	**$ 9,388,452**	**$ 8,664,896**	**$ (723,556)**	**-7.71%**
GENERAL FUND - IMRF PENSION							
Gross Levy	2,195,345	3,059,093	2,757,657	2,696,871	2,777,778	80,906	3.00%
Loss Factor*	43,907	61,182	55,153	53,937	55,556	1,618	3.00%
Net Levy - IMRF Pension	**$ 2,151,438**	**$ 2,997,911**	**$ 2,702,504**	**$ 2,642,934**	**$ 2,722,222**	**$ 82,524**	**-**
GENERAL ASSISTANCE FUND							
Gross Levy	-	-	-	-	1,376,074	-	-
Loss Factor*	-	-	-	-	27,521	-	-
Net Levy - General Assistance	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,348,553**	**$ -**	**-**
TOTAL CITY AND GA FUND	**$ 16,349,600**	**$ 16,349,600**	**$ 12,281,386**	**$ 12,031,386**	**$ 12,735,671**	**$ 704,285**	**5.85%**
FIRE PENSION FUND							
Gross Levy	6,180,885	6,244,279	6,185,281	6,185,281	6,185,281	-	-
Loss Factor*	123,618	124,886	123,706	123,706	123,706	-	-
Net Levy - Fire Pension	**$ 6,057,267**	**$ 6,119,393**	**$ 6,061,575**	**$ 6,061,575**	**$ 6,061,575**	**$ -**	**-**
POLICE PENSION FUND							
Gross Levy	7,588,132	8,364,032	8,234,005	8,234,005	8,551,232	317,227	3.85%
Loss Factor*	151,763	167,281	164,680	164,680	171,025	6,345	3.85%
Net Levy - Police Pension	**$ 7,436,369**	**$ 8,196,751**	**$ 8,069,325**	**$ 8,069,325**	**$ 8,380,207**	**$ 310,882**	**3.85%**
DEBT SERVICE FUND							
Gross Levy	11,027,117	12,106,014	12,038,795	11,275,348	11,275,348	-	-
Loss Factor*	220,542	242,120	240,776	225,507	225,507	-	-
Net Levy - Debt Service	**$ 10,806,575**	**$ 11,863,894**	**$ 11,798,019**	**$ 11,049,841**	**$ 11,049,841**	**$ -**	**-**
TOTAL CITY LEVY							
Gross Levy	41,479,399	43,397,590	38,990,107	37,971,558	39,007,443	1,035,885	2.73%
Loss Factor*	829,588	867,952	779,802	759,431	780,149	20,718	2.73%
TOTAL CITY NET LEVY	**$ 40,649,811**	**$ 42,529,638**	**$ 38,210,305**	**$ 37,212,127**	**$ 38,227,294**	**$ 1,015,167**	**2.73%**
LIBRARY FUND							
Gross Levy	-	-	4,340,014	5,134,793	5,932,148	797,355	15.53%
Loss Factor*	-	-	86,800	102,696	118,643	15,947	15.53%
Net Levy - Library	**$ -**	**$ -**	**$ 4,253,214**	**$ 5,032,097**	**$ 5,813,505**	**$ 781,408**	**15.53%**
LIBRARY FUND - DEBT SERVICE							
Gross Levy	-	-	-	763,447	617,488	(145,959)	-19.12%
Loss Factor*	-	-	-	15,269	12,350	(2,919)	-19.12%
Net Levy - Library Debt	**$ -**	**$ -**	**$ -**	**$ 748,178**	**$ 605,138**	**$ (143,040)**	**-19.12%**
TOTAL LIBRARY LEVY							
Gross Levy	-	-	4,340,014	5,898,240	6,549,636	651,396	11.04%
Loss Factor*	-	-	86,800	117,965	130,993	13,028	11.04%
TOTAL LIBRARY NET LEVY	**$ -**	**$ -**	**$ 4,253,214**	**$ 5,780,275**	**$ 6,418,643**	**$ 638,368**	**11.04%**
TOTAL LEVY							
Gross Levy (All Levies)	41,479,399	43,397,590	43,330,121	43,869,798	45,557,079	1,687,281	3.85%
Loss Factor*	829,588	867,952	866,602	877,396	911,142	33,746	3.85%
Net Levy	**$ 40,649,811**	**$ 42,529,638**	**$ 42,463,519**	**$ 42,992,402**	**$ 44,645,937**	**$ 1,653,535**	**3.85%**

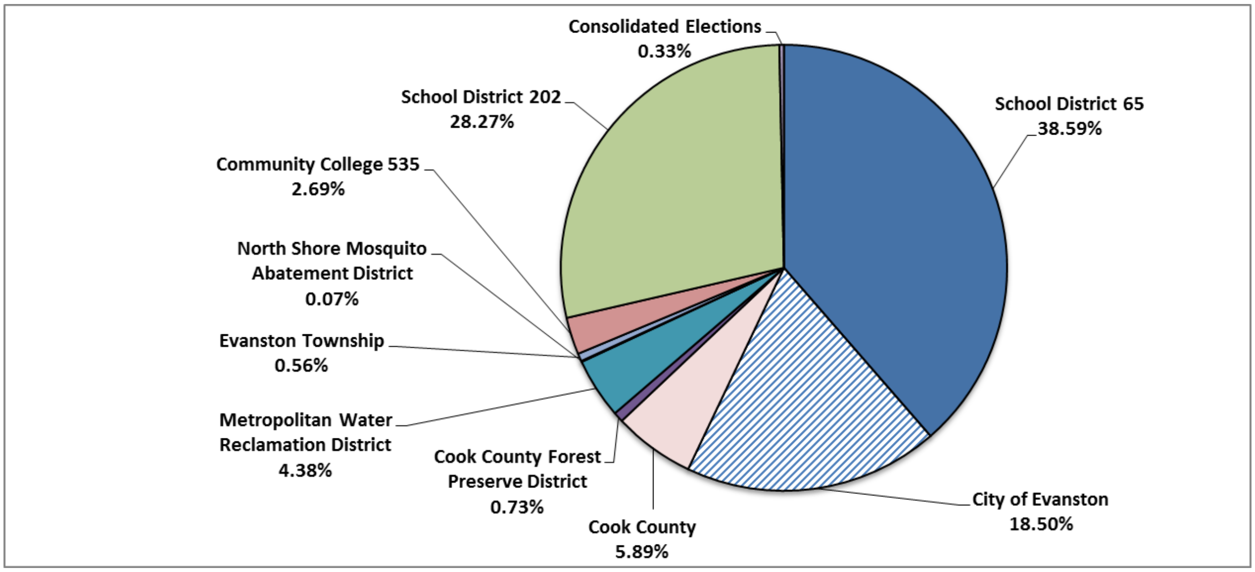
*** Loss Factor is 2%**

	2010 ADOPTED LEVY	2011 ADOPTED LEVY	2012 ADOPTED LEVY	2013 ADOPTED LEVY	2014 ADOPTED LEVY	$ VARIANCE INCREASE / (DECREASE)	% VARIANCE INCREASE / (DECREASE)
EVANSTON TOWNSHIP HISTORICAL LEVY							
GENERAL ASSISTANCE							
Gross Levy	-	-	933,214	933,214	-	-	-
Loss Factor*	-	-	46,661	46,661	-	-	-
Net Levy	**$ -**	**$ -**	**$ 886,553**	**$ 886,553**	**$ -**	**$ -**	**-**
TOWN							
Gross Levy	-	-	248,161	248,161	-	-	-
Loss Factor*	-	-	12,408	12,408	-	-	-
Net Levy	**$ -**	**$ -**	**$ 235,753**	**$ 235,753**	**$ -**	**$ -**	**-**
TOTAL TOWNSHIP LEVY							
Gross Levy	-	-	1,181,373	1,181,373	-	-	-
Loss Factor*	-	-	59,067	59,067	-	-	-
Net Levy	**$ -**	**$ -**	**$ 1,122,306**	**$ 1,122,306**	**$ -**	**$ -**	**-**
TOTAL CITY, TOWN AND LIBRARY LEVIES		**$ 42,529,638**	**$ 43,585,825**	**$ 44,114,708**	**$ 44,645,937**	**$ 531,229**	**1.20%**

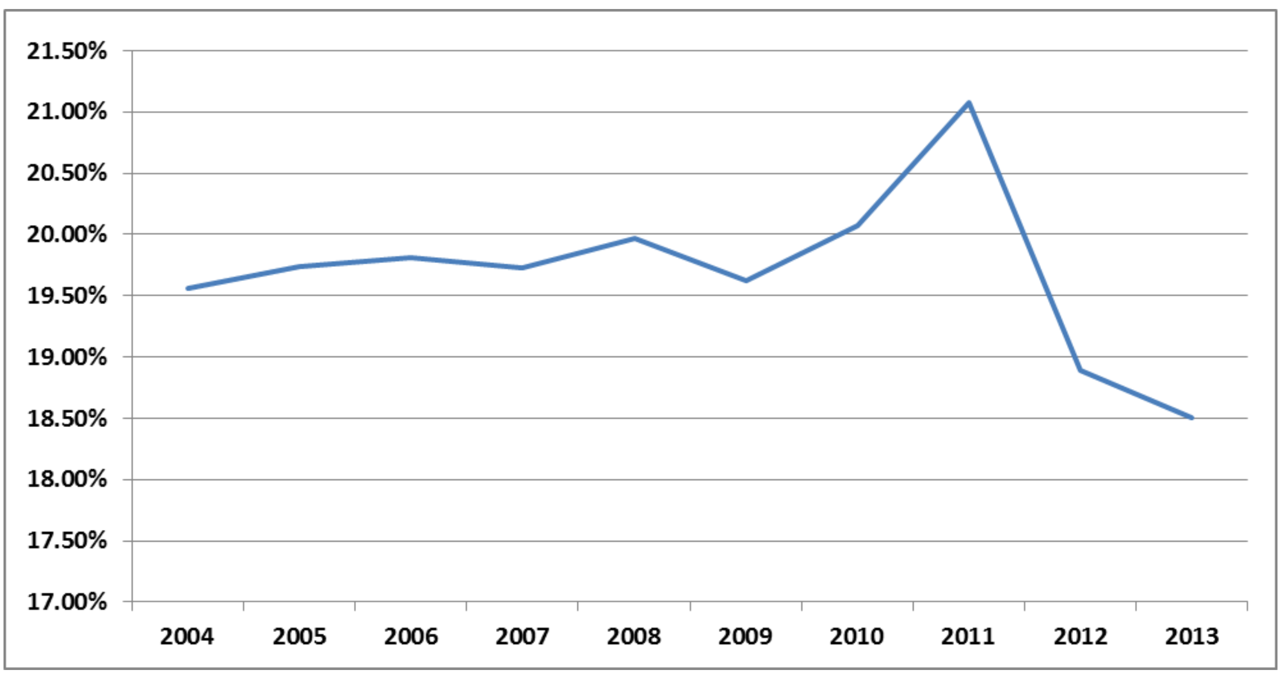

2014 Adopted Property Tax Levy by Fund
Comparison with 2013
Levy by Fund
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
$9,388,452
$2,642,934
$5,032,097
$748,178
$6,061,575
$8,069,325
$11,049,841
$8,664,896
$2,722,222
$1,348,553
$5,813,505
$605,138
$6,061,575
$8,380,207
$11,049,841
2013
2014
General Fund
IMRF Pension
GA Fund
Library Fund
Library - Debt Service Fund
Fire Pension Fund
Police Pension Fund
Debt Service Fund


2014 Adopted Property Tax Levy by Fund
Library - Debt Service Fund, $605,138 , 1%
Fire Pension Fund, $6,061,575 , 14%
Library $5,813,505 13%
Police Pension Fund, $8,380,207 , 19%
GA Fund, $1,348,553 , 3%
IMRF Pension, $2,722,222 , 6%
Debt Service Fund, $11,049,841 , 25%
General Fund, $8,664,896 , 19%

Real Estate Tax Bill (2013 Rate)



City of Evanston percentage of tax bill for last 10 years.



CITY OF EVANSTON, ILLINOIS

Analysis of City Government Tax Levies
Last Ten Fiscal Years

Tax Levy Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Corporate	15,504,388	16,105,714	17,040,816	17,439,796	17,322,716	16,638,265	16,926,411	14,487,920	13,624,172	9,774,369	9,580,053
Debt Service	8,263,107	8,593,632	8,915,268	8,800,251	9,237,356	10,307,533	10,345,061	11,027,117	12,106,010	12,038,792	12,038,794
	23,767,495	24,699,346	25,956,084	26,240,047	26,560,072	26,945,798	27,271,472	25,515,037	25,730,182	21,813,161	21,618,847
Police Pension	3,420,846	4,171,429	4,171,429	4,232,653	4,731,122	6,084,034	6,867,980	7,588,132	8,364,032	8,234,005	8,234,005
Firefighters' Pension	2,625,446	3,229,882	3,295,798	3,811,224	4,259,490	5,014,836	5,639,910	6,180,885	6,244,279	6,185,281	6,185,281
I.M.R.F. Pension	-	-	-	-	-	-	-	2,195,345	3,059,093	2,757,657	2,696,871
	29,813,787	32,100,657	33,423,311	34,283,924	35,550,684	38,044,668	39,779,362	41,479,399	43,397,586	38,990,104	38,735,004

***Source Document is Cook County Assessors Agency Tax Report

Property Tax Rates per $100 - Direct and Overlapping Governments

Last Ten Levy Years

Government Unit	2005	2006	2007	2008	2009	2010	2011	2012	2013
City of Evanston	1.491	1.527	1.283	1.295	1.204	1.365	1.592	1.551	1.760
Consolidated Elections	0.014	-	0.012	-	0.021	-	0.025	-	-
Cook County	0.533	0.500	0.446	0.415	0.394	0.423	0.462	0.531	0.560
Cook County Forest Preserve District	0.060	0.057	0.053	0.051	0.049	0.051	0.058	0.063	0.069
Suburban T.B. Sanitarium	0.005	0.005	-	-	-	-	-	-	-
Metropolitan Water Reclamation District	0.315	0.284	0.263	0.252	0.261	0.274	0.320	0.370	0.417
North Shore Mosquito Abatement District	0.008	0.009	0.008	0.008	0.008	0.009	0.010	0.010	0.007
Evanston Township	0.055	0.058	0.050	0.050	0.042	0.046	0.011	0.010	0.053
Community College 535	0.158	0.166	0.141	0.140	0.140	0.160	0.196	0.219	0.256
School District 202	2.023	2.099	1.750	1.722	1.616	1.819	2.061	2.308	2.689
School District 65	2.890	3.045	2.535	2.552	2.401	2.655	2.818	3.149	3.671
Total tax rate for property not in park district or special service district	7.552	7.750	6.541	6.485	6.136	6.802	7.553	8.211	9.482
Percent of total tax rate levied by City of Evanston	19.74%	19.70%	19.61%	19.97%	19.62%	20.07%	21.08%	18.89%	18.56%

Source: Cook County Assessor's office

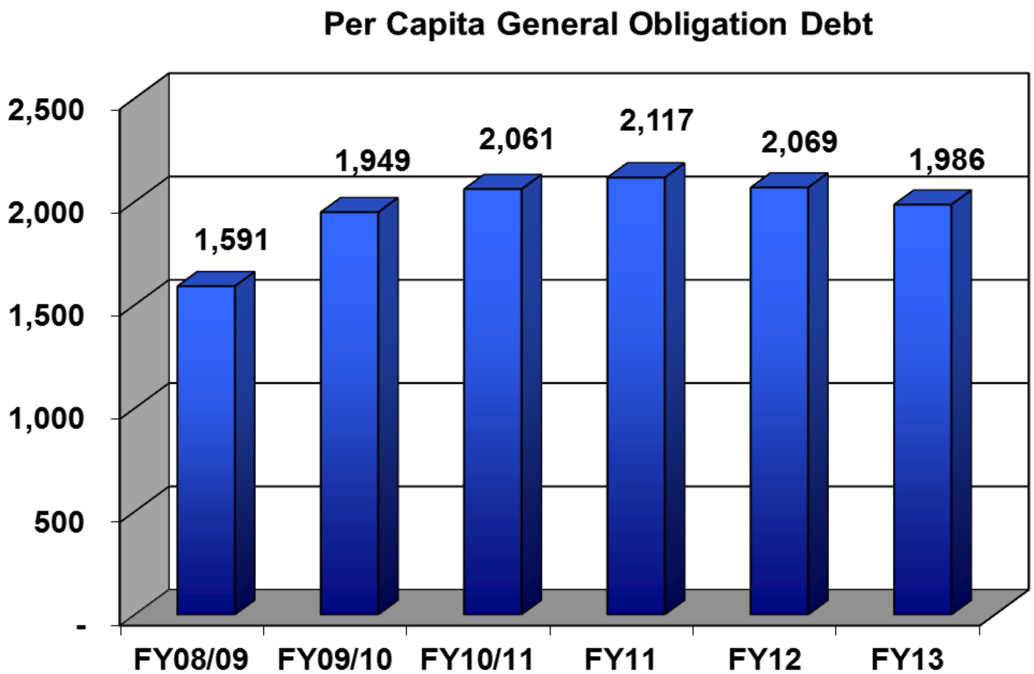
The primary objective in debt management is to keep the level of indebtedness within available resources and it's imperative to keep the debt within the stated City Council debt limitation. Because the City of Evanston is a Home Rule municipality there is no legal limit on the amount of debt the City can issue. However, the Evanston City Council has established a limit of $113,000,000 in general obligation debt as a City debt service policy.

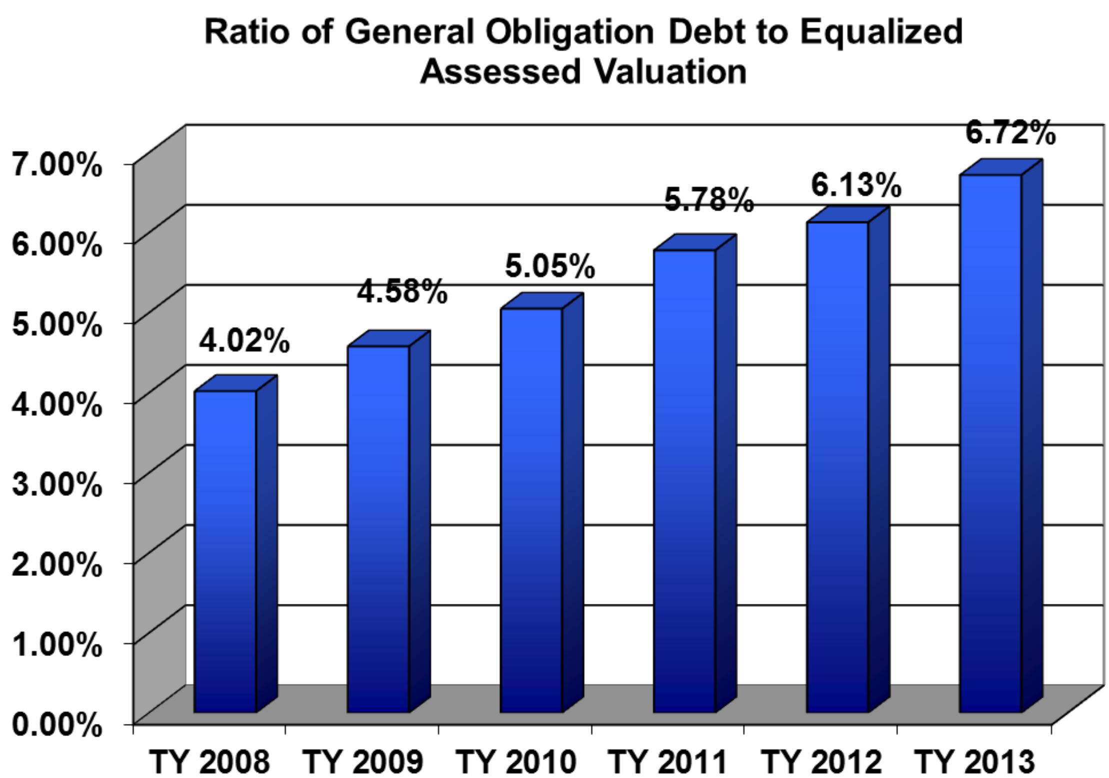
The most recent debt issuance was in December 2014 when the City sold $12,045,000 Series 2014 General Obligation Corporate Purpose Bonds.

The public debt in the City of Evanston satisfies the current budget policy and is sufficient to meet the community needs.

The following is a statistical breakdown of the City of Evanston's debt services profile:

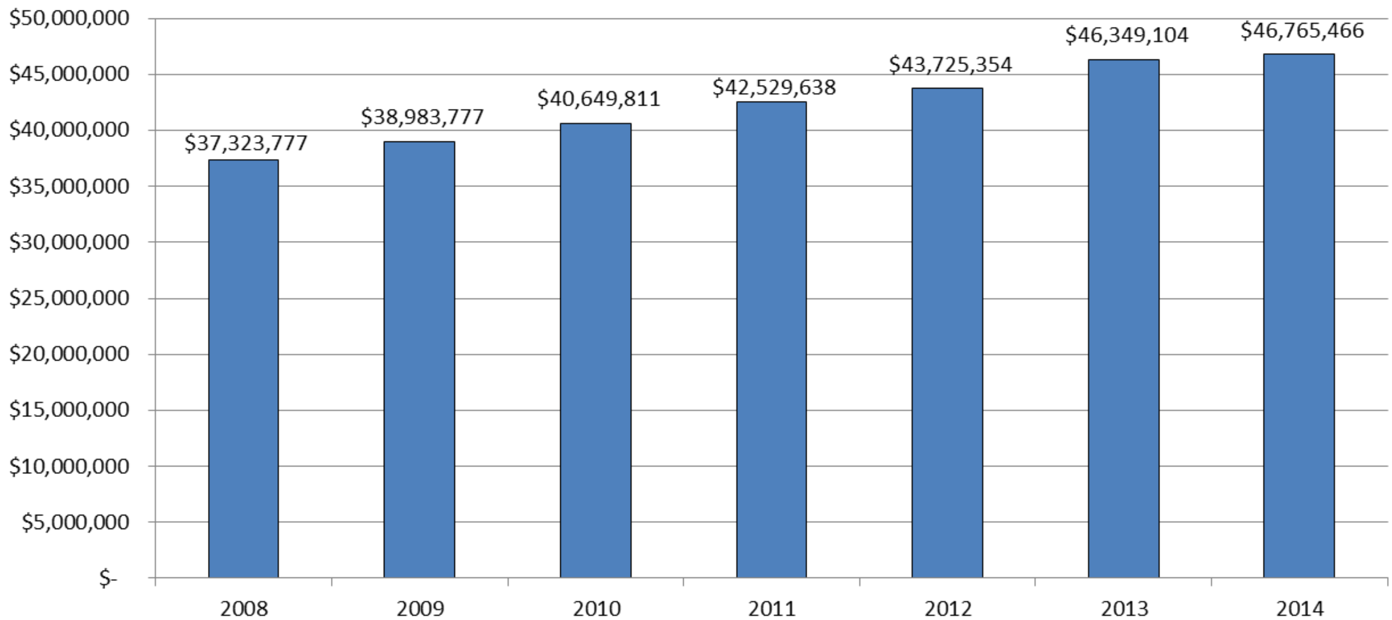
General Obligation Debt per Capita	$	1,986
General Obligation Debt as a percentage of Equalized Assessed Valuation		6.72%
Current Bonds Rating - Moody's Investor Services		Aa1
Current Bonds Rating - Fitch Ratings		AA+
Equalized Assess Valuation - Tax year 2013	$	2,201,697,038
Governmental Activity General Obligation Debt (FY2013)	$	120,938,742
Business Activity General Obligation Debt (FY2013)	$	33,221,257
Total unabated debt service (principal + interest) expenditures as a % of General Fund expenditure (FY2013)		12.76%


Per Capita General Obligation Debt
2,500
2,000
1,500
1,000
500
-
1,591
1,949
2,061
2,117
2,069
1,986
FY08/09
FY09/10
FY10/11
FY11
FY12
FY13

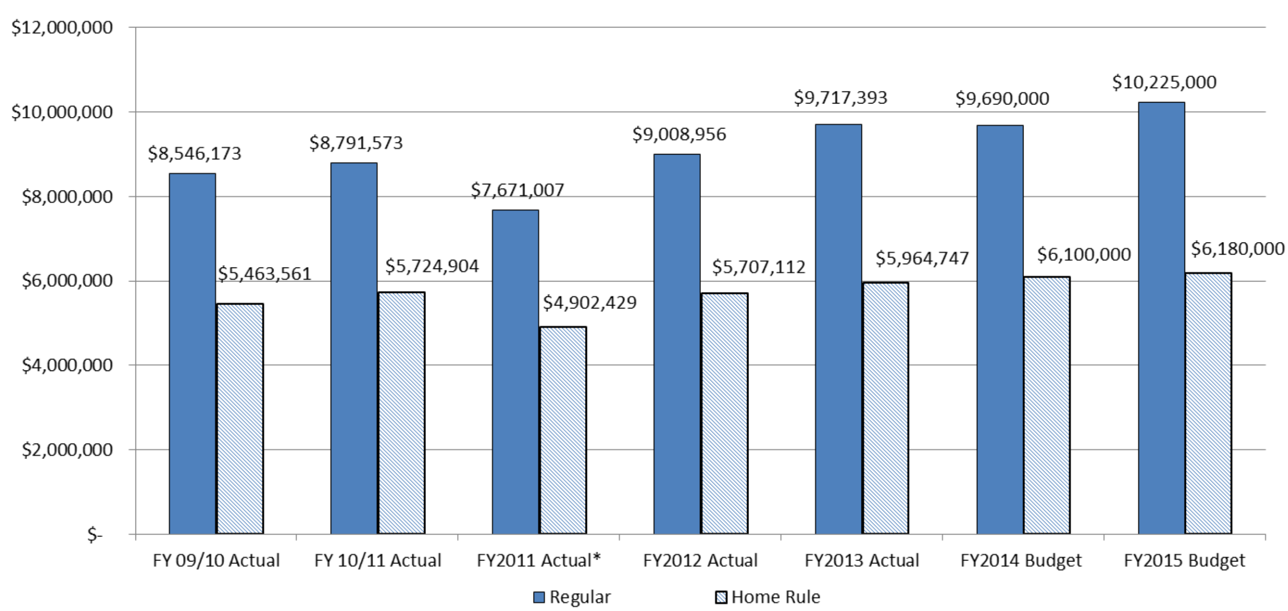

Ratio of General Obligation Debt to Equalized Assessed Valuation
7.00%
6.00%
5.00%
4.00%
3.00%
2.00%
1.00%
0.00%
4.02%
4.58%
5.05%
5.78%
6.13%
6.72%
TY 2008
TY 2009
TY 2010
TY 2011
TY 2012
TY 2013

The following is a summary of major revenue sources, trends, and assumptions for FY 2015:

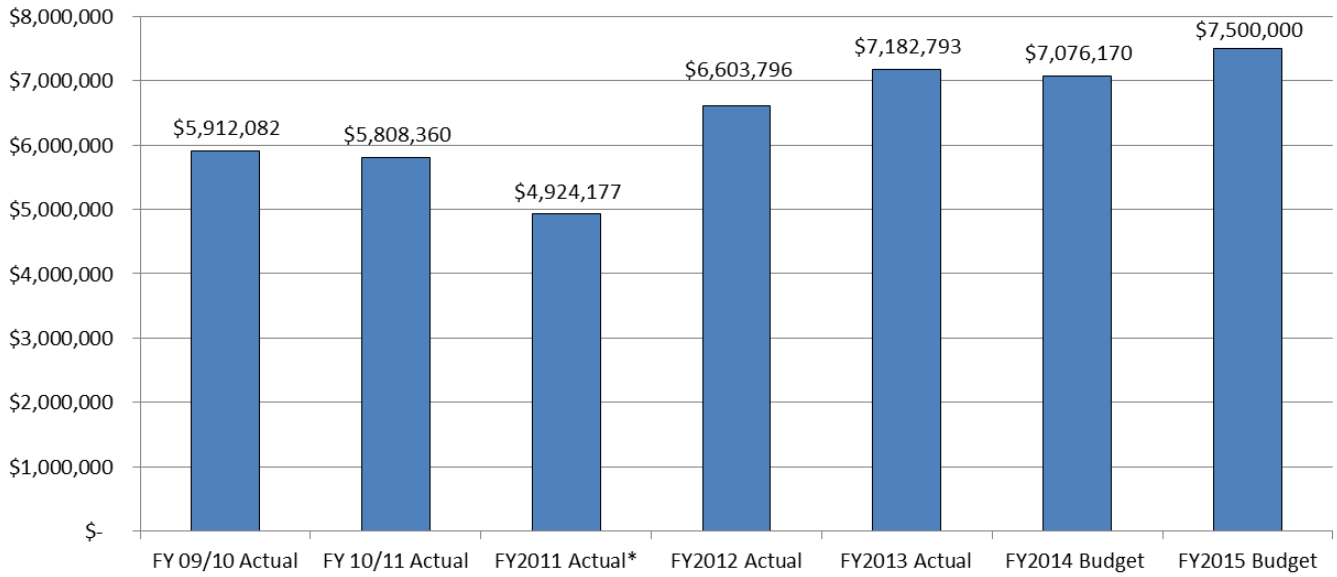
PROPERTY TAXES – Evanston property owners pay property tax to multiple entities including the City of Evanston. The 2013 property tax levy is collected in 2014.



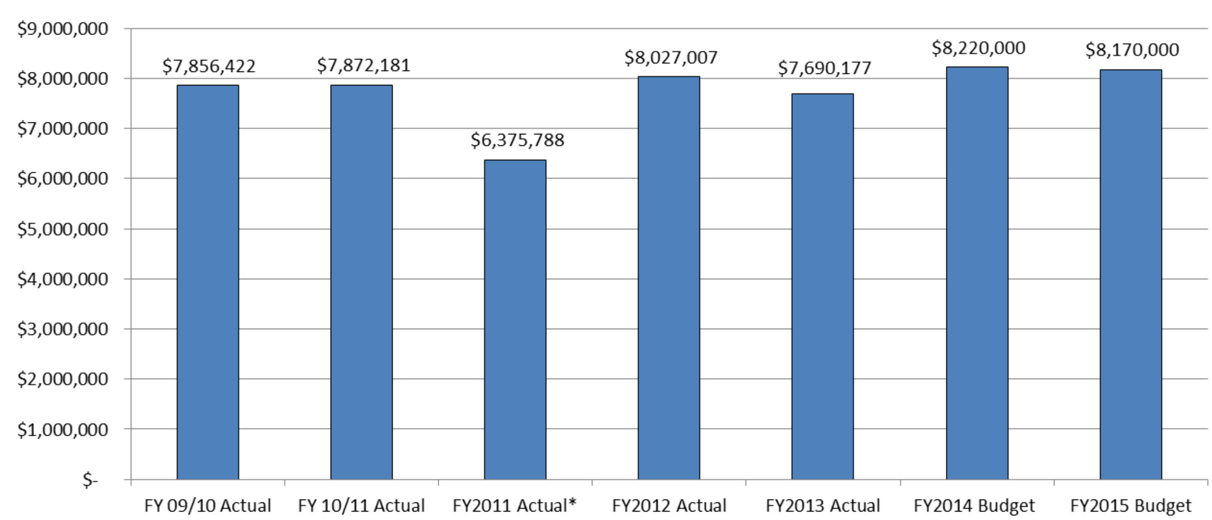
SALES TAXES – The City receives two types of sales taxes – one from the State of Illinois and another from a sales tax imposed through the City's home-rule status. Both the State tax (retailers' occupation tax- a.k.a. ROT) and the home rule tax rates are 1% although the home rule tax is not assessed on "listed" property such as vehicles and most grocery food items and medications. Based on State of Illinois revenue projections, the State sales tax budget for FY 2015 is $10.2 million and the home rule sales tax budget for FY 2015 is approximately $6.1 million.



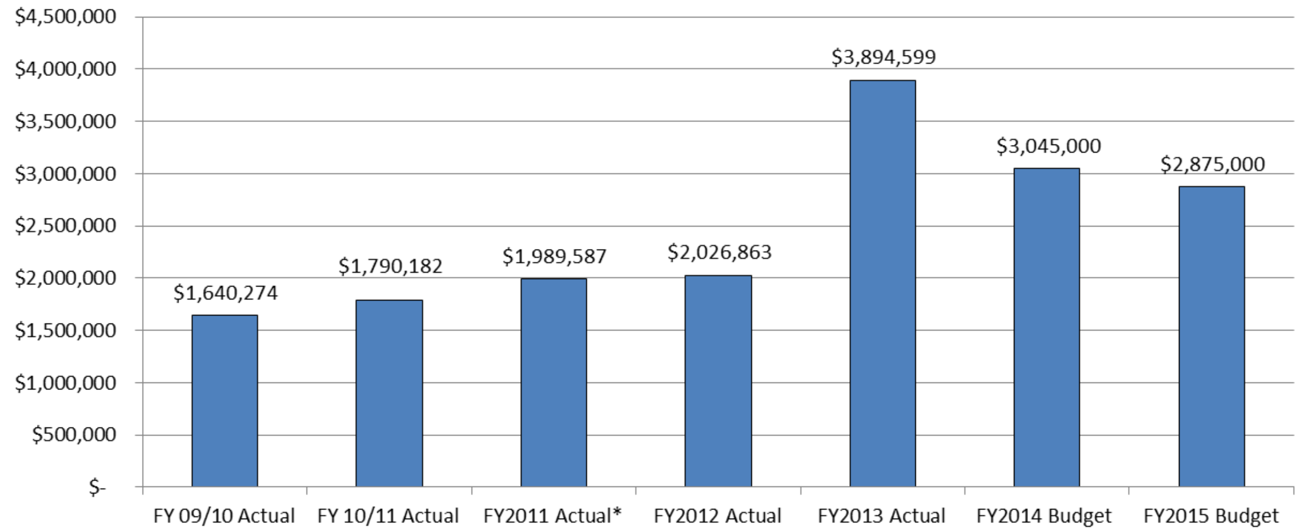
INCOME TAX – Income tax is a State shared tax that is distributed on a per capita basis and is based on the average income statewide. Based on the year-to-date actual receipts and Illinois Municipal League (IML) estimates, staff anticipates receiving approximately $7.5 million in income tax revenues in FY 2015.



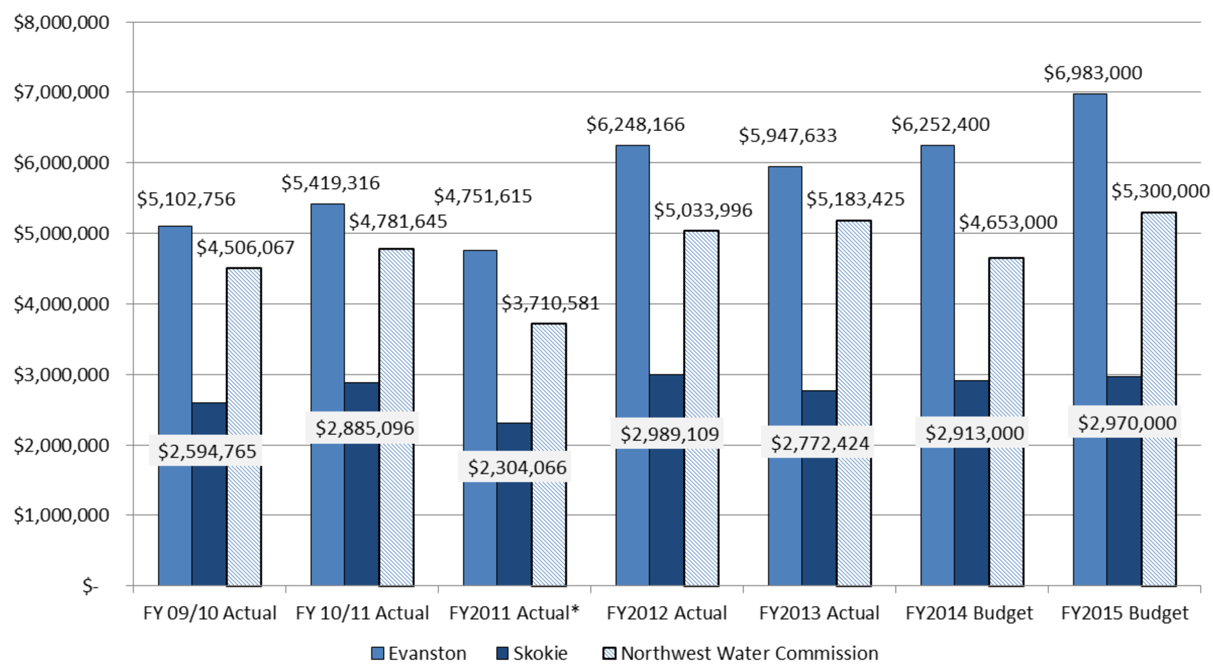
UTILITY TAXES –This revenue consists of taxes applied on electric usage, telephone usage, natural gas usage, and natural gas distribution. The utility tax rates are 6% for telecommunications, 5% for natural gas distribution (suppliers), $.025/therm for natural gas usage, and a rate of $.0061-$.0030 for electric utility tax depending on kilowatt hours consumed. The amount of revenue for these taxes budgeted next year was largely dependent on year-to-date receipts and a historical trend analysis, if applicable, performed for the past three years.



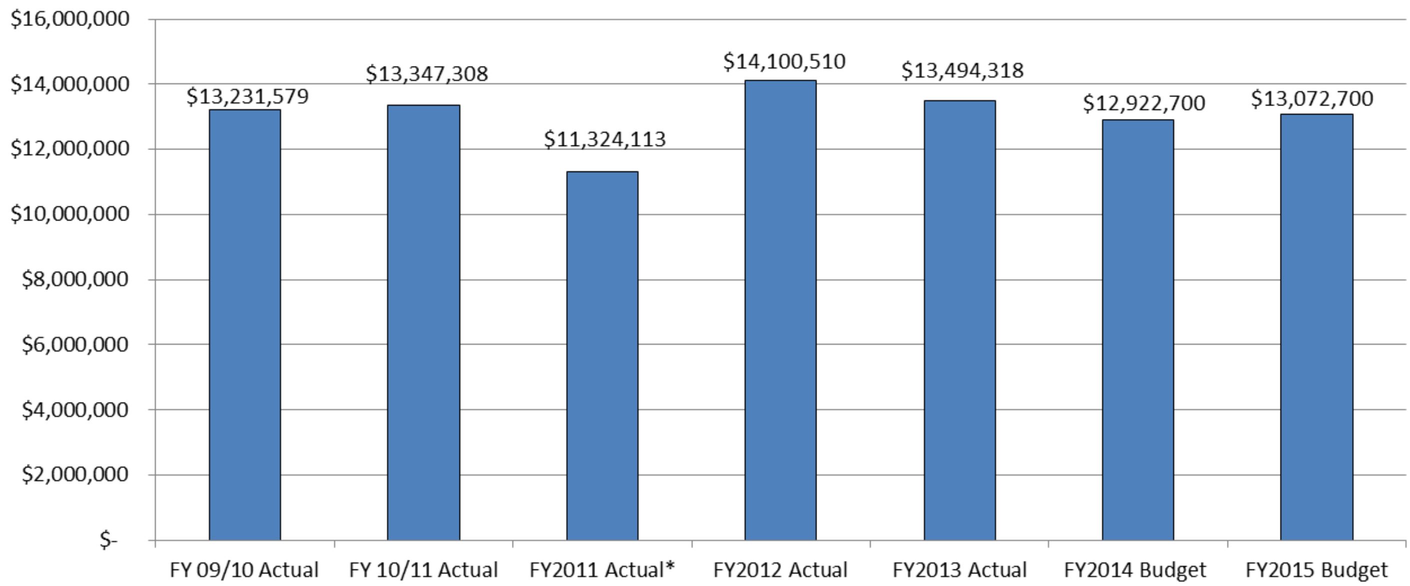
REAL ESTATE TRANSFER TAX – The real estate transfer tax is imposed at $5 dollars per $1,000 increment of value on the sale or transfer of real estate in the City less certain exemptions as specified per City code. Real estate transfer tax revenues were budgeted based on year-to-date receipts in conjunction with an analysis of regional real estate sales trends.



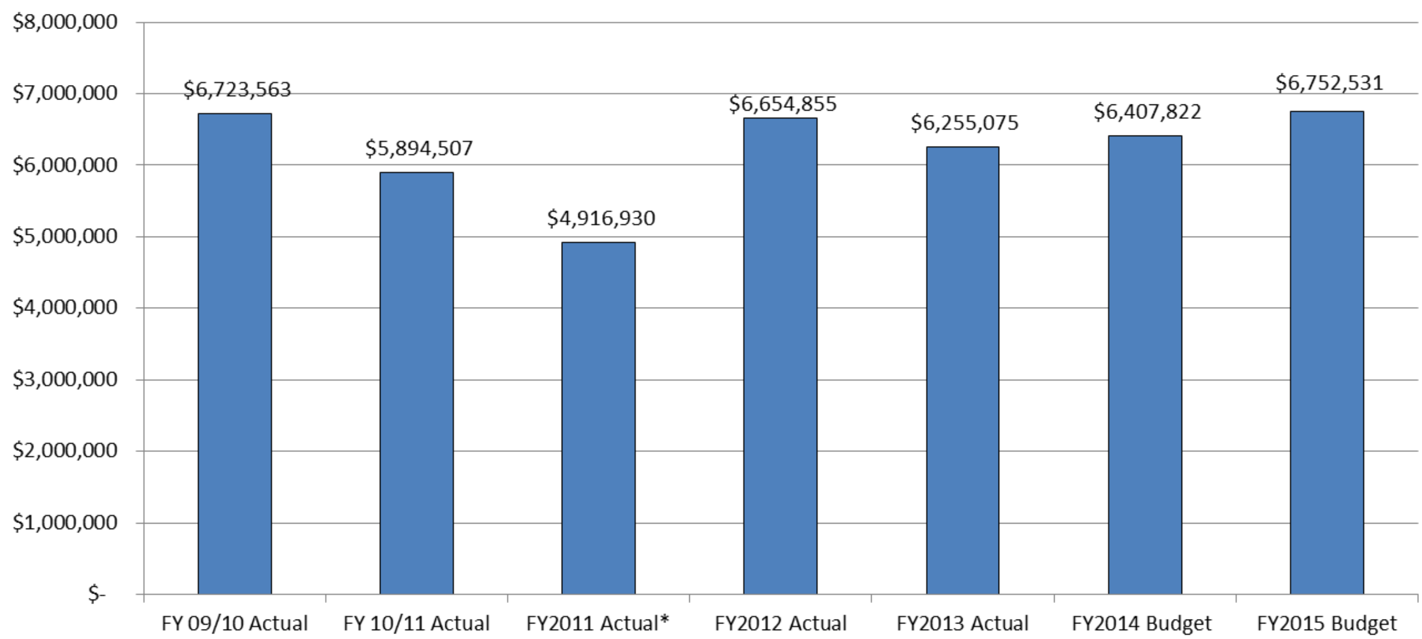
WATER REVENUES – Water revenues from Evanston's water utility customers are expected to remain fairly constant from the prior year. This revenue is almost entirely dependent on water consumption with weather playing a major role, especially during the summer.



SEWER REVENUES – This revenue is billed based on water consumption and the two revenues often go hand in hand. It is important to note that this revenue, unlike water, is not assessed to those communities outside of Evanston that purchase Evanston water.



PARKING REVENUES – The City operates parking meters, lots, and three major garages which generate revenues. The City expects to receive $6.7 in FY2015.



* - FY2011 Actual represents a ten-month transitional fiscal year

PART III

GENERAL FUND BUDGET

	FY 2013 Actual	FY 2014 Amended Budget	FY 2014 Estimate	FY 2015 Adopted Budget	FY14 - FY15 Budget $ Variance	FY14 - FY15 Budget % Variance
Operating Revenues						
Property Tax	$ 11,941,575	$ 12,271,386	$ 12,219,000	$ 11,627,072	$ (644,314)	-5.25%
Other Taxes	$ 43,260,214	$ 42,276,223	$ 42,457,800	$ 43,689,300	$ 1,413,077	3.34%
Licenses/Permits/Fees	$ 10,624,516	$ 12,622,280	$ 14,324,417	$ 13,466,859	$ 844,579	6.69%
Fines and Forfeitures	$ 3,008,808	$ 4,366,022	$ 3,478,233	$ 4,063,774	$ (302,248)	-6.92%
Charges for Services (includes Recreational Charges)	$ 7,845,211	$ 7,937,454	$ 7,932,618	$ 8,130,667	$ 193,213	2.43%
Intergovernmental Revenue	$ 1,399,703	$ 680,572	$ 1,155,229	$ 725,727	$ 45,155	6.63%
Other Revenue	$ 1,385,952	$ 1,278,468	$ 1,727,963	$ 1,718,343	$ 439,875	34.41%
Interest Income	$ 26,907	$ 10,000	$ 40,800	$ 120,000	$ 110,000	1100.00%
Transfers In (Other Funds)	$ 7,524,724	$ 7,742,893	$ 7,756,705	$ 7,892,893	$ 150,000	1.94%
TOTAL REVENUE (INCLUDES ADJUSTMENTS)	**$ 87,017,609**	**$ 89,185,298**	**$ 91,092,765**	**$ 91,434,635**	**$ 2,249,337**	**2.5%**
Operating Expenses						
Legislative *	$ 657,068	$ 639,028	$ 639,028	$ 677,023	$ 37,995	5.95%
City Manager's Office	$ 1,579,166	$ 1,662,057	$ 1,662,057	$ 1,903,126	$ 241,069	14.50%
Law	$ 962,201	$ 959,802	$ 959,802	$ 1,129,534	$ 169,732	17.68%
Administrative Services	$ 8,339,933	$ 9,119,814	$ 9,119,814	$ 10,371,388	$ 1,251,574	13.72%
Community and Econ. Development	$ 2,459,920	$ 2,707,345	$ 2,707,345	$ 2,427,257	$ (280,088)	-10.35%
Police	$ 26,508,583	$ 27,994,019	$ 27,994,019	$ 27,820,569	$ (173,450)	-0.62%
Fire	$ 14,142,077	$ 14,238,555	$ 14,238,555	$ 14,462,599	$ 224,044	1.57%
Health	$ 3,601,469	$ 3,117,681	$ 3,117,681	$ 3,658,702	$ 541,021	17.35%
Public Works	$ 11,186,023	$ 18,604,977	$ 18,254,977	$ 18,048,955	$ (556,022)	-2.99%
Parks, Recreation and Comm. Services	$ 14,744,293	$ 11,591,260	$ 11,591,260	$ 10,836,161	$ (755,099)	-6.51%
Operating Expense Subtotal	**$ 84,180,733**	**$ 90,634,538**	**$ 90,284,538**	**$ 91,335,314**	**$ 700,776**	**0.77%**
Transfers	**$ 3,345,967**					
TOTAL EXPENSES (INCLUDES ADJUSTMENTS)	**$ 87,526,700**	**$ 90,634,538**	**$ 90,284,538**	**$ 91,335,314**	**$ 700,776**	**0.77%**
FISCAL YEAR 2015 DISTRIBUTIONS						
Transfer to Debt Service				**$ 1,414,583**		
Transfer of tax levy to General Assistance Fund				**$ 462,000**		
Transfer of tax levy to Police Pension				**$ 310,928**		
TOTAL FISCAL YEAR 2015 SURPLUS DISTRIBUTION				**$ 2,187,511**		
NET SURPLUS (DEFICIT)	**$ (509,091)**	**$ (1,449,240)**	**$ 808,227**	**$ 99,321**		
BEGINNING FUND BALANCE	**$ 17,033,487**		**$ 16,608,271**	**$ 17,416,498**		
Adjustment to GAAP Basis of Accounting	**$ 380,788**		**$ -**	**$ -**		
ENDING FUND BALANCE	**$ 16,608,271**		**$ 17,416,498**	**$ 17,515,819**		

* *Includes City Council and City Clerk*

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 100 - GENERAL FUND					
Revenues					
Prop Tax - Property Taxes					
51015	PROPERTY TAXES	11,773,042	12,031,386	11,995,000	11,377,072
51025	PRIOR YEAR'S TAXES	168,533	240,000	224,000	250,000
Account Classification Total: Prop Tax - Property Taxes		**$ 11,941,575**	**$ 12,271,386**	**$ 12,219,000**	**$ 11,627,072**
Other Tax - Other Taxes					
51515	STATE USE TAX	1,283,156	1,241,753	1,250,000	1,260,000
51525	SALES TAX - BASIC	9,717,393	9,690,000	9,800,000	10,225,000
51530	SALES TAX - HOME RULE	5,964,747	6,100,000	6,000,000	6,180,000
51535	AUTO RENTAL TAX	43,598	40,000	43,000	43,000
51540	ATHLETIC CONTEST TAX	1,056,355	800,000	900,000	900,000
51545	STATE INCOME TAX	7,182,793	7,076,170	7,300,000	7,500,000
51565	ELECTRIC UTILITY TAX	3,000,629	3,070,000	3,000,000	3,070,000
51570	NATURAL GAS UTILITY TAX	1,090,915	1,200,000	1,100,000	1,150,000
51575	NAT GAS USE TAX HOME RULE	760,734	800,000	800,000	800,000
51585	CIGARETTE TAX	345,000	300,000	300,000	300,000
51590	EVANSTON MOTOR FUEL TAX	634,196	610,000	640,000	640,000
51595	LIQUOR TAX	2,261,874	2,375,000	2,378,500	2,450,000
51600	PARKING TAX	2,418,852	2,350,000	2,450,000	2,500,000
51605	PERSONAL PROPERTY REPLACEMENT TAX	721,173	552,000	650,000	600,000
51610	PERS PROP REPL TAX RECREATION	46,300	46,300	46,300	46,300
51620	REAL ESTATE TRANSFER TAX	3,894,599	2,875,000	2,750,000	2,875,000
51625	TELECOMMUNICATIONS TAX	2,837,899	3,150,000	3,050,000	3,150,000
Account Classification Total: Other Tax - Other Taxes		**$ 43,260,214**	**$ 42,276,223**	**$ 42,457,800**	**$ 43,689,300**
Lic, Permit, Fee - Licenses, Permits and Fees					
52010	VEHICLE LICENSES	2,349,686	2,700,000	2,800,500	2,850,000
52015	BUSINESS LICENSES	126,119	50,000	130,000	50,000
52016	BED & BREAKFAST LICENSE	-	-	75	75
52017	COLLECTION BOX LICENSE	-	-	2,500	2,500
52020	PET LICENSES	23,969	25,000	18,000	18,000
52030	CONTRACTORS' LICENSES	87,400	77,302	83,000	77,302
52035	ROOMING HOUSE LICENSES	229,888	193,000	203,500	200,000
52040	LIQUOR LICENSES	701,238	330,000	340,000	400,000
52041	ONE DAY LIQUOR LICENSE	7,560	8,200	7,000	7,000
52045	FARMERS' MARKET LICENSES	41,376	39,800	39,800	41,500
52046	RENTAL BUILDING REGISTRATIONS	62,437	95,000	95,000	75,000
52050	OTHER LICENSES	20,519	20,000	20,478	20,000
52055	LONG TERM CARE LICENSES	104,580	98,400	98,400	98,400
52061	SEASONAL FOOD ESTABLISHMENT LICENSE	17,696	-	7,500	7,500
52062	MOBILE FOOD VEHICLE VENDOR LICENSE	1,028	-	1,000	1,000
52063	HEN COOP LICENSE	850	-	800	800
52070	RESIDENT CARE HOME LICENSE	540	600	800	600
52080	BUILDING PERMITS	3,951,048	6,142,162	6,500,000	6,700,000
52085	PLAN REVIEW	9,737	6,248	4,500	5,000
52090	PLUMBING PERMITS	119,635	184,842	362,000	135,000
52095	ELECTRICAL PERMITS	158,193	177,996	367,700	140,000
52105	SIGNS AND AWNING PERMITS	7,802	8,330	8,330	8,330
52110	OTHER/MISC PERMITS	278,408	250,920	411,700	250,920
52115	ELEVATOR PERMITS	74,670	51,550	51,550	32,000
52120	HEATING VENT. A/C PERMITS	340,687	287,532	747,500	287,532
52126	RIGHT-OF-WAY PERMIT	543,677	290,000	410,000	350,000
52130	RESIDENTS ANNUAL PARKING PERMITS	113,582	128,000	100,000	128,000
52131	VISITOR PARKING PERMITS	14,181	12,300	12,300	12,300
52135	FIRE SUPRESSION/ALARM PERMITS	85,537	88,998	90,000	90,000
52145	ANNUAL SIGN FEES	34,020	25,000	25,000	25,000
52146	MOVING VAN PERMIT FEES	-	50,000	36,000	50,000
52155	PLAT PR.&SIGN APP HRG FEE	3,275	2,100	2,100	2,100
52170	ALARM PANEL FRANCHISE FEE	10,680	6,000	10,000	6,000
52180	CABLE FRANCHISE FEE	1,141,460	1,078,000	1,150,000	1,200,000
52181	PEG FEES - CABLE COMPANIES	(97,094)	130,000	130,000	130,000
52185	NICOR FRANCHISE FEE	60,132	65,000	57,384	65,000

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Account Classification Total: Lic, Permit, Fee - Licenses, Permits and Fees		**$ 10,624,516**	**$ 12,622,280**	**$ 14,324,417**	**$ 13,466,859**
Fines & Forfeits - Fines and Forfeitures					
52505	TICKET FINES-PARKING	2,144,889	3,450,000	2,800,000	3,250,000
52510	REGULAR FINES	180,804	298,449	149,531	298,449
52525	ANIMAL ORDINANCE PENALTIES	-	-	2,769	-
52530	BOOT RELEASE FEE	38,025	80,000	40,000	45,000
52540	POLICE & FIRE FALSE ALARM FEES	180,612	170,000	150,880	140,000
52542	POLICE DUI REIMBURSEMENT	28,921	-	1,053	-
52555	HOUSING CODE VIOL FINES	102,271	97,248	67,500	60,000
52560	PERMIT PENALTY FEES	8,147	7,500	7,500	7,500
52570	NON PARKING ORDINANCE VIOLATIONS	325,139	262,825	259,000	262,825
Account Classification Total: Fines & Forfeits - Fines and Forfeitures		**$ 3,008,808**	**$ 4,366,022**	**$ 3,478,233**	**$ 4,063,774**
Charges for Serv - Charges for Services					
53006	HHS CHARGES FOR SERVICES	352,752	-	-	-
53050	SANITATION CLASSES	-	1,700	640	-
53105	HEALTH FOOD ESTABLISHMENT LICENSE FEE	-	185,000	185,100	185,000
53185	TEMPORARY FOOD LICENSE	727	7,000	7,500	7,500
53190	FOOD DELIVERY VEHICLE	-	5,500	5,500	5,500
53200	BEV SNACK VENDING MACHINE	-	28,000	28,000	28,000
53210	TOBACCO LICENSE	-	19,000	19,000	19,000
53215	BIRTH CERTIFICATE	-	70,000	57,000	56,000
53220	DEATH CERTIFICATE	-	30,000	26,000	56,000
53230	FUNERAL DIRECTOR LICENSE	-	6,000	6,000	6,000
53235	TEMP FUNERAL DIRECTOR LICENSE	-	4,200	4,200	4,200
55075	SUMMER FOOD INSPECTIONS	(500)	400	400	400
55150	TANNING PARLOUR INSPECTION	-	300	300	300
53251	PARKING METER REVENUE	641,667	641,667	600,000	640,000
53560	RECREATION - CHARGES FOR SERVICES	5,165,760	-	-	-
53565	RECREATION PROGRAM FEES	53,519	5,392,571	5,360,725	5,367,751
53568	TRANSFER FROM RESTRICTED ACCOUNT	75,900	78,716	78,716	78,716
53569	SPECIAL EVENT REVENUE	16,251	25,000	15,000	25,000
53635	WEIGHTS AND MEASURES EX	775	1,000	1,500	1,200
53640	SENIOR TAXI COUPON SALES	91,998	108,000	108,000	108,000
53650	STATE HIGHWAY MAINTENANCE	56,551	58,000	78,000	68,000
53655	FIRE COST RECOVERY CHARGE	3,060	10,000	3,000	10,000
53656	OTHER SERVICE CHARGES	2,341	-	5,000	-
53666	HISTORIC PRESERVATION REVIEWS	6,807	6,500	8,500	7,200
53667	TREE PRESERVATION REVENUES	26,336	-	3,500	3,500
53675	AMBULANCE SERVICE	1,079,891	1,052,400	1,100,000	1,200,000
53680	TOWING CHARGES	120	3,000	-	1,000
53685	POLICE REPORT FEES	25,971	14,500	19,152	20,000
53690	WOOD RECYCLING	40,740	35,000	35,000	40,000
53695	ZONING FEES	47,008	40,000	41,000	45,000
53705	FIRE BUILDING INSPECTIONS	11,875	6,000	8,000	8,000
53715	ALARM REGISTRATION FEE	120,491	90,000	110,900	111,000
53720	SKOKIE ANIMAL BOARD FEE	7,500	8,000	3,935	8,000
53725	BACKGR CHKS DAYCARE PROV	420	-	400	400
53736	NEW PAVEMENT DEGRADATION FEES	17,250	10,000	10,150	10,000
53737	I HEART EVANSTON TREES PROJECT	-	-	2,500	10,000
Account Classification Total: Charges for Serv - Charges for Services		**$ 7,845,211**	**$ 7,937,454**	**$ 7,932,618**	**$ 8,130,667**
Transfers - Interfund Transfers					
53755	CHARGES TO PARKING FUND	(115)	-	-	-
57007	FROM WEST EVANSTON TIF	60,000	60,000	60,000	60,000
57009	FROM LIBRARY FUND	-	210,000	210,000	210,000
57012	FROM NSP2 GRANT FUND	87,624	30,000	43,812	30,000
57020	FROM MOTOR FUEL FUND-S/M	833,000	833,000	833,000	833,000
57030	FROM COMM. DEVEL. FUND	675,786	571,000	571,000	571,000
57035	FROM HOME FUND	22,740	22,500	22,500	22,500
57040	FROM EMERGENCY TEL SYSTEM	125,950	125,950	125,950	125,950
57050	FROM ECON DEV FUND	452,707	452,708	452,708	602,708
57060	FROM HOUSING FUND	23,990	13,990	13,990	13,990

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
57065	FROM WASHINGTON NAT'L DS	331,000	331,000	331,000	331,000
57070	FROM HOW HARTREY DEBT SER	144,400	144,400	144,400	144,400
57075	FROM SW TIF DEBT SERVICE	29,500	29,500	29,500	29,500
57096	FROM HOWARD RIDGE TIF	120,400	60,000	60,000	60,000
57100	FROM CAPITAL IMP. FUND	475,000	475,000	475,000	475,000
57130	FROM PARKING FUND	644,242	869,242	869,242	869,242
57135	FROM WATER FUND	162,235	162,235	162,235	162,235
57140	FROM WATER FUND-ROI	2,531,102	2,531,102	2,531,102	2,531,102
57145	FROM WATER FUND-ADMIN. EX	662,963	676,222	676,222	676,222
57165	FROM SEWER FUND	142,200	145,044	145,044	145,044
Account Classification Total: Transfers - Interfund Transfers		**$ 7,524,724**	**$ 7,742,893**	**$ 7,756,705**	**$ 7,892,893**
Intergovernment - Intergovernmental Revenue					
55025	LOCAL HEALTH PROTECTION GRANT	-	76,000	76,000	76,000
55055	WIC REIMBURSEMENT	20,169	-	-	-
55085	IL TOBACCO FREE COMMUNITY	-	31,027	31,027	31,027
55086	IL HIV SURVEILLANCE GRANT	-	-	3,500	4,000
55095	HEALTH ALERT NETWORK GRANT	7,450	-	-	-
55130	IL STATE CHILDHOOD LEAD GRANT	-	1,000	1,000	1,000
55146	STATE, COUNTY AND OTHER GRANTS	300,923	11,000	56,779	11,000
55160	VIOLENT CRIME VICTIMS ASST GRANT	-	18,525	44,000	44,000
55170	FIRE DEPT TRAINING	-	3,000	13,069	6,000
55173	CRI GRANT-REVENUE HHS	-	43,700	43,700	44,000
55174	PHEP GRANT-REVENUE HHS	-	61,200	61,200	62,000
55231	LEAD PAINT HAZARD GRANT	-	100,000	100,000	100,000
55251	GRANTS AND AID	1,071,161	10,000	340,240	8,000
55255	COMM AGING GRANT - ADVOCATE	-	86,970	86,970	87,150
55256	IL VACANT PROPERTY GRANT	-	-	4,000	71,000
55265	FEMA	-	17,000	37,945	17,000
55270	POLICE TRAINING	-	8,000	8,149	8,000
55275	HUD EMERG SHELTER GRANTS	-	104,000	135,550	135,550
55290	OTHER FEDERAL AID	-	9,150	12,100	-
55316	RTA GRANT	-	100,000	100,000	20,000
Account Classification Total: Intergovernment - Intergovernmental Revenue		**$ 1,399,703**	**$ 680,572**	**$ 1,155,229**	**$ 725,727**
Other Rev - Other Revenue					
52541	POLICE CTA DETAIL & BARNES DET	439,192	-	400,000	400,000
52544	POLICE TIP SYSTEMS	48	-	-	-
55171	RBFI - RISK BASED FDN	19,726	-	-	-
55311	YOUTH ORGANIZATION UMBRELLA GRANT	47,477	40,000	40,000	40,000
56002	WOMEN OUT WALKING	3,956	5,000	4,214	5,000
56010	PROPERTY SALES AND RENTAL	69,261	108,968	51,543	51,543
56011	DONATIONS	-	32,000	8,620	32,000
56025	DAMAGE TO SIGNAGE	-	2,000	-	2,000
56030	DAMAGE TO TRAFFIC SIGNALS	-	20,000	-	20,000
56031	DAMAGE TO STREET LIGHTS	-	20,000	-	10,000
56045	MISCELLANEOUS REVENUE	79,166	155,000	209,054	153,300
56046	TAXICAB REVENUES	5,700	-	-	-
56048	TEEN BABY NURSERY PROGRAM	-	41,000	41,000	41,000
56049	MARKET LINK VOUCHERS	7,312	16,500	16,500	16,500
56065	SALE OF SURPLUS PROPERTY	5,634	-	763	-
56067	REIMBURSEMENTS-SERVICES AND SUPPLIES	6,066	-	2,000	2,000
56068	REIMB. SALT USAGE DIST 65 ETHS NW	54,973	-	52,269	75,000
56069	REIMBURSEMENT FOR FIRE DEPARTMENT SERVICES	52,794	-	30,000	25,000
56095	OVER AND SHORY - COLLECTOR'S OFFICE	(3,099)	-	10,000	-
56105	PAYMENT IN LIEU OF TAXES	9,500	267,000	267,000	267,000
56106	FUND BALANCE APPLIED	516,000	516,000	516,000	516,000
56134	PRIVATE ELM TREE INSURANCE MONEY	45,028	40,000	45,000	41,000
56156	YARD WASTE FEE	2,625	-	-	-
56157	CITIZENS CPR CLASS FEES	5,792	-	6,000	6,000
56175	PARKING PERMITS-RYAN FIELD	12,534	15,000	13,000	15,000
56195	UNRECONCILED JDE INTERFACES	179	-	-	-
56196	JDE WATER INTERFACE	3,300	-	15,000	-
56205	CD DEMOLITION REVENUE	488	-	-	-

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
56600	CITY REHAB REPAYMENTS	2,300	-	-	-
Account Classification Total: Other Rev - Other Revenue		**$ 1,385,952**	**$ 1,278,468**	**$ 1,727,963**	**$ 1,718,343**
Interest Income - Interest Income					
56501	INVESTMENT INCOME	26,907	10,000	40,800	50,000
56587	SALE OF LAND	-	-	-	70,000
Account Classification Total: Interest Income - Interest Income		**$ 26,907**	**$ 10,000**	**$ 40,800**	**$ 120,000**
Revenues Total: GENERAL FUND		**$ 87,017,609**	**$ 89,185,298**	**$ 91,092,765**	**$ 91,434,635**

City Council

The City Council consists of the Mayor, who is elected at large, and nine aldermen, one elected from each of the nine wards for a term of four years.

The City Council formulates policies to guide the orderly development and administration of the City; determines the use of tax dollars and other funding sources to meet the City's needs; holds public hearings to provide citizens with opportunities to be heard; participates in conferences, forums, and meetings of legislative groups and associations; keeps its constituency informed of City issues and activities through ward meetings and public forums, and responds to citizen requests for services and information.

Financial Summary

Expenditures	2013 Actual	2014 Amended Budget	2014 Estimated Actual	2015 Adopted Budget
1300 - City Council	421,199	427,807	$427,807	427,044
Total Expenditures	**$421,199**	**$427,807**	**$427,807**	**$427,044**

Total Full-Time Equivalent Positions	
Division	**2015 Position Total FTE**
City Council	1.00
City Council Total	**1.00**

2015 Initiatives

The City Council initiated the following:

- Hold a bi-annual visionary mission workshop
- Reevaluate City goals
- Review the Water and Sewer Infrastructure
- Evaluate the Street/Sidewalks Infrastructure
- Invest in Buildings and Facility Infrastructure
- Make safety a priority while considering gun violence solutions
- Reevaluate the criteria for affordable housing applicants

Ongoing Activity Measures	2013 Actual	2014 Estimated	2015 Projected
Number of ordinances adopted	113	115	120
Number of resolutions adopted	74	80	75
Updated board, committee, commission rosters	9	9	9

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund:	100 - GENERAL FUND				
Department:	13 - CITY COUNCIL				
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	199,690	204,644	204,644	212,391
61420	ANNUAL SICK LEAVE PAYOUT	1,282	1,420	1,420	-
61510	HEALTH INSURANCE	119,966	134,686	134,686	115,584
61615	LIFE INSURANCE	76	78	78	78
61710	IMRF	8,405	8,036	8,036	9,336
61725	SOCIAL SECURITY	12,308	11,557	11,557	13,280
61730	MEDICARE	2,902	2,703	2,703	3,106
Account Classification Total: Salary & Benefit - Salary and Benefits		**$ 344,629**	**$ 363,124**	**$ 363,124**	**$ 353,775**
Serv & Supplies - Services and Supplies					
62206	TV BROADCASTING	-	-	-	4,165
62210	PRINTING	2,818	600	600	2,904
62275	POSTAGE CHARGEBACKS	-	500	500	333
62280	OVERNIGHT MAIL CHARGES	-	-	-	167
62285	COURIER CHARGES	1,808	-	-	300
62295	TRAINING & TRAVEL	10,452	8,000	8,000	8,000
62315	POSTAGE	99	40	40	-
62360	MEMBERSHIP DUES	47,520	38,000	38,000	38,000
62370	EXPENSE ALLOWANCE	-	125	125	125
62380	COPY MACHINE CHARGES	619	600	600	619
62456	OUTSIDE MAIL SERVICES	-	3,000	3,000	4,000
62509	SERVICE AGREEMENTS/ CONTRACTS	1,879	-	-	-
64540	TELECOMMUNICATIONS - WIRELESS	601	500	500	500
65010	BOOKS, PUBLICATIONS, MAPS	-	100	100	200
65025	FOOD	7,367	4,000	4,000	2,500
65095	OFFICE SUPPLIES	832	2,000	2,000	1,500
Account Classification Total: Serv & Supplies - Services and Supplies		**$ 73,995**	**$ 57,465**	**$ 57,465**	**$ 63,313**
Capital Outlay - Capital Outlay					
65502	CONSTRUCTION	593	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		**$ 593**	**$ -**	**$ -**	**$ -**
Ins & Chg Backs - Insurance and Other Chargebacks					
66025	TRANSFER TO DEBT SERVICE - ERI	1,981	2,053	2,053	2,127
Account Classification Total: Ins & Chg Backs - Insurance and Other Chargebacks		**$ 1,981**	**$ 2,053**	**$ 2,053**	**$ 2,127**
Miscellaneous - Miscellaneous					
62490	OTHER PROGRAM COSTS	-	1,000	1,000	3,664
66062	SISTER CITY FUNDING	-	4,165	4,165	4,165
Account Classification Total: Miscellaneous - Miscellaneous		**$ -**	**$ 5,165**	**$ 5,165**	**$ 7,829**
Department Total: 13 - CITY COUNCIL		**$ 421,199**	**$ 427,807**	**$ 427,807**	**$ 427,044**

The City Clerk records the minutes for the City Council and staffs special Council committees. The Clerk produces official minutes of all Council meetings; maintains the City Code and official City records; serves as the local election official; is the deputy registrar for voter registration; and performs other election-related activities.The City Clerk also assists the Mayor, Aldermen, and staff with special projects and activities and represents the City at various meetings, if requested.

Financial Summary

Expenditures	2013 Actual	2014 Amended Budget	2014 Estimated Actual	2015 Adopted Budget
1400 – City Clerk's Office	235,871	211,221	211,221	249,979
Total Expenditures	**$235,871**	**$211,221**	**$211,221**	**$249,979**

Total Full-Time Equivalent Positions

Division	2015 Position Total FTE
City Clerk	2.00
City Clerk Total	**2.00**

Performance Report on FY 2014 Major Program Objectives

- The legal review of the Evanston City Code by departments was initiated by the Law Department and completed in 2013. The City Code was last codified in 1979
- The City Clerk's Office has provided real estate transfer tax stamps, notary services, and code book sales to customers throughout FY 2014
- The City Clerk's Office has two full-time Deputy Clerks as of April 2014
- The Mail Room Attendant's position was eliminated and the responsibilities are shared by the two Deputy Clerks
- The City Clerk's Office stopped compiling packets of materials for use by those wishing to run for municipal offices during the election years
- The City Clerk's Office facilitated voting by registering voters, arranging for an early voting site at the Civic Center, and providing voters with the means to vote absentee by mail
- The City Clerk's Office reorganized its office space configuration and filing system
- New FOIA Officers have been designated in compliance with the new Illinois Freedom of Information Act (FOIA) laws
- Mandatory electronic training for all designated FOIA officers in the City was completed by necessary personnel in 2014

2015 Initiatives

- Continued coordination of FOIA requests, and developing a process to electronically log and file the disposition of FOIA requests
- The City Clerk's Office will work with the Cook County Department of Elections to facilitate the November 2014 elections in Evanston

- The City Clerk's Office will provide early voting services for the November 2014 election
- The City Clerk's Office will continue to track the number of notary public requests that are initiated and completed in the office
- The City Clerk's Office will continue to maintain a copy of all certifications of the FOIA and Open Meetings Act (OMA) designees
- The City Clerk will give a presentation to all new employees, directors, and managers on the proper procedure for responding to FOIA request with the Legal Department's assistance
- Increasing efforts to become to allow web access for all documents requested from the Clerk's Office to be more accessible to citizens and non-citizens
- The City Clerk's Office will continue to request all documentation from City departments that deal with services, contracts, leases, licenses and any venture the City has with vendors and residents

Ongoing Activity Measures	2013 Actual	2014 Estimated	2015 Projected
Voter registration	175	811	40
Early voters	1,050	2100	0
Real Estate Transfer Tax transactions	1192	757	725
Exemptions from Real Estate Transfer Tax	389	389	400
Disabled parking placards	176	176	60
FOIA requests	850	424	500
Response to 311 requests	100	100	100

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Department:	14 - CITY CLERK				
Salary & Benefit - Salary and Benefits					
61110	OVERTIME PAY	810	163	163	-
61615	LIFE INSURANCE	32	34	34	34
61010	REGULAR PAY	102,844	120,000	120,000	165,617
61050	PERMANENT PART-TIME	54,251	20,007	20,007	-
61055	TEMPORARY EMPLOYEES	-	4,428	4,428	-
61415	TERMINATION PAYOUTS	-	3,571	3,571	-
61510	HEALTH INSURANCE	22,944	24,250	24,250	20,732
61725	SOCIAL SECURITY	9,592	-	-	10,493
61730	MEDICARE	2,267	-	-	2,455
61710	IMRF	15,306	-	-	19,952
Account Classification Total: Salary & Benefit - Salary and Benefits		**$ 208,047**	**$ 172,453**	**$ 172,453**	**$ 219,283**
Serv & Supplies - Services and Supplies					
62185	CONSULTING SERVICES	54	-	-	-
62210	PRINTING	498	876	876	876
62235	OFFICE EQUIPMENT MAINT	724	-	-	-
62275	POSTAGE CHARGEBACKS	-	420	420	200
62280	OVERNIGHT MAIL CHARGES	-	45	45	65
62295	TRAINING & TRAVEL	3,445	5,000	5,000	5,000
62315	POSTAGE	1,056	33	33	35
62320	TELEPHONE CHARGEBACKS	-	-	-	-
62360	MEMBERSHIP DUES	1,094	325	325	525
62380	COPY MACHINE CHARGES	400	400	400	400
62457	CODIFICATION SERVICES	-	17,000	17,000	17,330
62509	SERVICE AGREEMENTS/ CONTRACTS	14,094	-	-	-
65010	BOOKS, PUBLICATIONS, MAPS	88	34	34	-
65025	FOOD	45	-	-	-
65075	MEDICAL & LAB SUPPLIES	45	-	-	-
65080	MERCHANDISE FOR RESALE	-	8,000	8,000	-
65095	OFFICE SUPPLIES	2,545	3,000	3,000	2,000
65175	ELECTION SUPPLIES	-	-	-	500
Account Classification Total: Serv & Supplies - Services and Supplies		**$ 24,087**	**$ 35,133**	**$ 35,133**	**$ 26,931**
Ins & Chg Backs - Insurance and Other Chargebacks					
66025	TRANSFER TO DEBT SERVICE - ERI	3,507	3,635	3,635	3,765
66059	HEALTH INSURANCE OPT OUT EXPENSE	-	-	-	-
Account Classification Total: Ins & Chg Backs - Insurance and Other Chargebacks		**$ 3,507**	**$ 3,635**	**$ 3,635**	**$ 3,765**
Miscellaneous - Miscellaneous					
62490	OTHER PROGRAM COSTS	229	-	-	-
Account Classification Total: Miscellaneous - Miscellaneous		**$ 229**	**$ -**	**$ -**	**$ -**
Department Total: 14 - CITY CLERK		**$ 235,871**	**$ 211,221**	**$ 211,221**	**$ 249,979**

The City Manager and the staff of the City Manager's Office develop and analyze public policy alternatives and direct the administration and execution of the policies and goals formulated by the City Council. Responsibilities include: Advising the Council on present and future financial, personnel, and program needs; implementing immediate and long-range City priorities; establishing procedures which will assist the City in serving its citizens; and supervising all City departments. Additionally, staff is involved in coordinating large-scale economic development projects, volunteer efforts, program evaluation, environmental sustainability, and policy analysis.

The City Manager's Office coordinates the preparation of the City Council agenda, reviews all items being considered before the governing body, and responds to inquiries from citizens and elected officials. City Manager's Office staff work closely with the public to resolve service delivery problems as well as disseminate information about the City's policies. Staff monitors legislation both in Springfield and Washington D.C. to determine the potential impact on Evanston residents, businesses, and government. The Office also responds to a wide variety of general inquiries.

Financial Summary

Expenditures	2013 Actual	2014 Amended Budget	2014 Estimated Actual	2015 Adopted Budget
1505 – CMO	726,408	771,278	771,278	675,600
1510 – Community Engagement	730,964	747,343	747,343	755,911
1525 – Miscellaneous Business Operations	264,953	-	-	200,000
1535 – Sustainability	96,126	95,110	95,110	103,551
1580 – Community Arts	-	48,326	48,326	168,064
Total Expenditures	**$1,818,451**	**$1,662,057**	**$1,662,057**	**$1,903,126**

Revenues	2013 Actual	2014 Amended Budget	2014 Estimated Actual	2015 Adopted Budget
52180 – Cable Franchise Fee	1,141,460	1,078,000	1,150,000	1,200,000
52181 – PEG Fees	97,093	130,000	130,000	130,000
Total Revenues	**$1,238,553**	**$1,208,000**	**$1,280,000**	**$1,330,000**

Total Full-Time Equivalent Positions

Division	2015 Position Total FTE
City Manager*	4.00
Community Engagement	6.00
Sustainability	1.00
Cultural Arts	1.00
City Manager's Office Total	**12.00**

**** City Manager's Office also includes the Economic Development Staff. These 6.25 positions are funded from the Economic Development Fund.***

FY 2014 City Council Goal Performance

FY 2014 City Council Goal	Department Initiative
City Facilities City Streets Economic Development	Organized the 5th annual "Evanston Day" in Springfield, IL to lobby for Evanston issues at the State Capitol, in cooperation with Northwestern University, Evanston Schools, Evanston Chamber of Commerce and local non-profits
Economic Development	Coordinated a Red, Purple Line Modernization Update with CTA for city staff and state and federal legislators' staff
Economic Development	Worked with CTA and Union Pacific (UP) Railroad to clean up multiple places along the rail tracks
City Facilities Economic Development	Successfully secured $45,800 in grant money and donated equipment to install electric vehicle charting stations at the Maple Avenue parking garage and solar panels at the Ecology Center and Fleetwood-Jourdain Community Center
City Streets	Co-presented Evanston Streets Alive! open-streets event to focus on community building, active transportation, and Evanston's Livability initiative
Financial Policies and City Debt	Implemented online payment forms using Stripe and Dwolla to allow residents to pay wheel tax and other fees online

2015 Initiatives

- Partner with Pace on bus market analysis and pilot project to develop an integrated pilot that offers transportation and City services to seniors via Ventra
- Work with City business stakeholders to develop more promotion of transit via real-time transit screen and other tools with a focus on the Purple Line Express
- Finalize painting and beautification leases for viaducts and surrounding tracks with Union Pacific
- Develop, in conjunction with Public Works, Sustainability, and EPD, a bike education and awareness outreach campaign to support the Bike Plan
- Advance funding options for multi-modal transportation – Divvy Bike Share, transit amenities, and other bike infrastructure – through local partnerships, i.e., Northwestern University, Evanston Hospital, St. Francis Hospital and other major employers
- Coordinate with CTA viaduct improvements at Davis, Main, and South in addition to general station improvements and enhancements
- Create a state and federal strategy to target more funding to key City capital needs
- Integrate STAR Communities framework for community sustainability into City operations and develop continuous improvement plan
- Support implementation of Evanston Livability Initiative, including Evanston's new climate action plan and other City-wide programs to enhance Evanston's quality of life and goal of creating the most livable city

2015 Objectives

- Reduce City and community energy usage by leveraging existing utility programs and grant funding

- Convene two annual meetings with the "Sustain Evanston" network with a focus on incorporating environmental, economic, and social elements into collaborative programs and projects
- Provide community education and outreach on waste reduction and recycling, energy efficiency, and multi-modal transportation

Ongoing Activity Measures	2013 Actual	2014 Amended Budget	2014 Estimated Actual	2015 Adopted Budget
Prepare agendas and materials for regular and special City Council, Planning and Development, Rules and Administration and Public Works meetings	107	48	107	107
Number of City of Evanston volunteer opportunities	75	85	145	150
Number of volunteer opportunities featured on VEP website	108	120	86	120
Number of organizations featured on VEP website	66	80	82	80
311 center calls handled	125,100	133,000	150,000	155,000
311 center service requests handled	21,077	23,806	31,500	35,000

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Department:	15 - CITY MANAGER'S OFFICE				
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	840,534	1,038,459	1,038,459	1,043,448
61050	PERMANENT PART-TIME	3,585	-	-	-
61055	TEMPORARY EMPLOYEES	80,594	14,500	14,500	-
61110	OVERTIME PAY	3,265	1,367	1,367	-
61210	LONGEVITY	1,939	-	-	-
61415	TERMINATION PAYOUTS	7,963	-	-	-
61420	ANNUAL SICK LEAVE PAYOUT	2,762	6,538	6,538	-
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	2,440	-	-	-
61510	HEALTH INSURANCE	145,713	137,637	137,637	141,806
61610	DENTAL INSURANCE	20	-	-	-
61615	LIFE INSURANCE	744	697	697	1,079
61625	AUTO ALLOWANCE	11,044	10,980	10,980	10,980
61626	CELL PHONE ALLOWANCE	3,068	4,186	4,186	4,944
61710	IMRF	97,404	117,588	117,588	123,873
61725	SOCIAL SECURITY	54,614	63,418	63,418	60,443
61730	MEDICARE	14,172	14,917	14,917	15,471
Account Classification Total: Salary & Benefit - Salary and Benefits		**$ 1,269,863**	**$ 1,410,287**	**$ 1,410,287**	**$ 1,402,044**
Serv & Supplies - Services and Supplies					
61060	SEASONAL EMPLOYEES	12,380	5,313	5,313	-
62185	CONSULTING SERVICES	-	-	-	-
62205	ADVERTISING	11,682	12,000	12,000	14,994
62210	PRINTING	11,708	4,333	4,333	2,832
62272	OTHER PROFESSIONAL SERVICES	1,000	-	-	-
62275	POSTAGE CHARGEBACKS	-	967	967	999
62280	OVERNIGHT MAIL CHARGES	-	-	-	167
62285	COURIER CHARGES	-	-	-	-
62295	TRAINING & TRAVEL	46,025	30,200	30,200	29,189
62315	POSTAGE	960	2,313	2,313	2,499
62341	INTERNET SOLUTION PROVIDERS	675	-	-	-
62360	MEMBERSHIP DUES	23,922	12,300	12,300	12,333
62458	OUTSIDE COPY SERVICES	-	-	-	750
62506	WORK- STUDY	5,110	3,300	3,300	3,300
62509	SERVICE AGREEMENTS/ CONTRACTS	36,384	79,000	79,000	85,000
62665	CONTRIB TO OTHER AGENCIES	35,533	51,600	51,600	50,000
64505	TELECOMMUNICATIONS	636	-	-	-
64540	TELECOMMUNICATIONS - WIRELESS	1,941	2,000	2,000	-
64545	PERSONAL COMPUTER SOFTWARE	3,124	3,411	3,411	3,500
65010	BOOKS, PUBLICATIONS, MAPS	847	500	500	883
65095	OFFICE SUPPLIES	2,874	2,300	2,300	2,100
65125	OTHER COMMODITIES	6,198	1,880	1,880	880
65555	PERSONAL COMPUTER EQUIPMENT	701	-	-	-
65635	PERIODICALS	-	50	50	175
65645	MULTIMEDIA COLLECTION	1,499	-	-	-
Account Classification Total: Serv & Supplies - Services and Supplies		**$ 203,199**	**$ 211,467**	**$ 211,467**	**$ 209,601**
Capital Outlay - Capital Outlay					
65502	CONSTRUCTION	2,197	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		**$ 2,197**	**$ -**	**$ -**	**$ -**
Ins & Chg Backs - Insurance and Other Chargebacks					
66025	TRANSFER TO DEBT SERVICE - ERI	29,471	30,541	30,541	31,634
66030	MEDICAL INSURANCE	7,397	7,397	7,397	7,397
Account Classification Total: Ins & Chg Backs - Insurance and Other Chargebacks		**$ 36,868**	**$ 37,938**	**$ 37,938**	**$ 39,031**
Contingencies - Contingencies					
68205	CONTINGENCIES	43,184	-	-	200,000
Account Classification Total: Contingencies - Contingencies		**$ 43,184**	**$ -**	**$ -**	**$ 200,000**
Miscellaneous - Miscellaneous					
62490	OTHER PROGRAM COSTS	23,855	2,365	2,365	2,450
Account Classification Total: Miscellaneous - Miscellaneous		**$ 23,855**	**$ 2,365**	**$ 2,365**	**$ 2,450**
Department Total: 15 - CITY MANAGER'S OFFICE		**$ 1,579,166**	**$ 1,662,057**	**$ 1,662,057**	**$ 1,853,126**

Law Department

The Law Department provides for and supervises all legal services for the City. The Department provides legal advice and/or opinions to the City Council and standing committees, City Manager, City staff, elected officials, and City boards and commissions. The Department drafts or reviews ordinances and resolutions and researches the legal basis and constitutional limitations of home-rule authority on all legislative issues. The Department represents the City in federal and state court, and as necessary, at administrative adjudication hearings. The Department represents the City in all general litigation matters including, but not limited to, general tort litigation, personal injury, property damage, employment discrimination, civil rights, and special assessments. The Department prepares or reviews all contracts, leases, easements and plats, and provides advice on public bidding and purchase procedures. The Department supervises the liquor and taxi licensing activities in the City and supervises the administrative adjudication division.

The Department, through the Insurance Fund, supervises the general liability third-party administration of claims. The Department recommends the purchase of insurance in all areas of exposure including general liability, property, and cyber-liability. The Department reviews safety and risk issues and all third-party matters. The Department is responsible for the risk transfer and subrogation programs throughout the City.

Financial Summary

Expenditures	2013 Actual	2014 Amended Budget	2014 Estimated Actual	2015 Adopted Budget
1705 – Legal Administration	962,202	959,802	959,802	1,129,534
Total Expenditures	**$962,202**	**$959,802**	**$959,802**	**$1,129,534**

Revenues	2013 Actual	2014 Amended Budget	2014 Estimated Actual	2015 Adopted Budget
52040 – Liquor Licenses	701,237	330,000	340,000	400,000
52041 – One-Day Liquor License	7,560	8,200	7,000	7,000
52570 – Non-parking Ordinance Violations	299,975	262,825	250,000	262,825
Total Revenues	**$1,009,432**	**$601,025**	**$597,000**	**$669,825**

Total Full-Time Equivalent Positions

Division	2015 Position Total FTE
Legal Administration	8.00
Legal Department Total	**8.00**

FY 2014 City Council Goal Performance

FY 2014 City Council Goal	Department Initiative
Financial Policies and City Debt	Ongoing success in litigation defense and risk transfers to other entities kept City liability at a minimum.
Financial Policies and City Debt	Negotiated new 3-year labor agreement with Fire Department Local IAFF 742 that guaranteed modest salary increases without need for arbitration.
Water and Sewer	Worked with City Council, Manager and staff to draft favorable contracts for use with current and prospective wholesale water customers.
City Facilities	Worked with City Council, City Manager and staff to draft terms of sale of Harley Clarke Mansion to State of Illinois.
Financial Policies and City Debt	Achieved goal of litigating 80-90% of cases by in-house City attorneys to improve cost-effectiveness and results.

2015 Initiatives

- Analyze, evaluate, and implement new risk management strategies, with specific focus upon mitigating workers' compensation claims
- Evaluate and pursue legal strategies to enhance City revenues
- Continue to prevail in litigation at the pre-trial motion stage and at verdict
- Continue to work with City Council, Manager and staff to negotiate favorable agreements with current and prospective wholesale water customers

Ongoing Activity Measures	2013 Actual	2014 Estimated	2015 Adopted
Ordinance Prosecution	310	500	520
Traffic Prosecution	4100	6300	6400
Legislative Drafting – Ordinance and Resolution	130	240	240
Litigation/Risk Management – Court Cases Won	6	8	10

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Department: 17 - LAW					
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	609,867	612,000	612,000	710,600
61210	LONGEVITY	1,731	1,240	1,240	-
61415	TERMINATION PAYOUTS	2,595	-	-	-
61420	ANNUAL SICK LEAVE PAYOUT	1,011	-	-	-
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	11,538	-	-	-
61510	HEALTH INSURANCE	76,996	85,000	85,000	107,318
61615	LIFE INSURANCE	485	598	598	609
61625	AUTO ALLOWANCE	5,009	4,980	4,980	4,980
61626	CELL PHONE ALLOWANCE	2,559	2,544	2,544	2,544
61630	SHOE ALLOWANCE	-	155	155	155
61710	IMRF	68,855	68,000	68,000	83,994
61725	SOCIAL SECURITY	34,162	38,000	38,000	41,338
61730	MEDICARE	8,765	8,800	8,800	10,441
Account Classification Total: Salary & Benefit - Salary and Benefits		**$ 823,574**	**$ 821,317**	**$ 821,317**	**$ 961,979**
Serv & Supplies - Services and Supplies					
62130	LEGAL SERVICES-GENERAL	-	8,000	8,000	22,000
62275	POSTAGE CHARGEBACKS	-	2,900	2,900	2,999
62295	TRAINING & TRAVEL	3,856	3,900	3,900	3,500
62315	POSTAGE	4,392	400	400	250
62345	COURT COST/LITIGATION	2,912	6,000	6,000	21,000
62360	MEMBERSHIP DUES	3,702	3,200	3,200	2,800
62380	COPY MACHINE CHARGES	3,240	3,200	3,200	3,215
62506	WORK- STUDY	-	-	-	-
62509	SERVICE AGREEMENTS/ CONTRACTS	74,930	70,000	70,000	70,000
65010	BOOKS, PUBLICATIONS, MAPS	19,622	14,000	14,000	14,000
65095	OFFICE SUPPLIES	3,182	3,500	3,500	3,800
Account Classification Total: Serv & Supplies - Services and Supplies		**$ 115,836**	**$ 115,100**	**$ 115,100**	**$ 143,564**
Ins & Chg Backs - Insurance and Other Chargebacks					
66025	TRANSFER TO DEBT SERVICE - ERI	16,338	16,931	16,931	17,537
66030	MEDICAL INSURANCE	6,454	6,454	6,454	6,454
Account Classification Total: Ins & Chg Backs - Insurance and Other Chargebacks		**$ 22,792**	**$ 23,385**	**$ 23,385**	**$ 23,991**
Department Total: 17 - LAW		**$ 962,202**	**$ 959,802**	**$ 959,802**	**$ 1,129,534**

As a means to increase efficiency, the Administrative Services Department was created in FY 10-11. The Administrative Services Department is comprised of multiple divisions that are organized to serve both internal and external customers. Internal customers are city employees and external customers are the citizens and businesses of Evanston.

Finance and Budget

City Budget staff prepare and monitor the $250 million annual budget which includes all City revenues and expenses. City Finance/Accounting staff track monthly and annual expenses and revenues and prepare monthly, quarterly annual financial reports. The Division also oversees the annual state required audit of City finances and various special audits for grant funds. This Division also supports the City's pension systems, preparing both the Police and Firefighter's Pension Funds Annual Statements for filing with the Illinois Department of Insurance.

Human Resources

The Human Resources Division provides support to the City's most critical assets, its people. The Division is charged with recruiting and hiring quality staff, City-wide training efforts, payroll, benefits administration, workers compensation, safety and compliance associated with government regulations.

Information Technology

The Information Technology Division (IT) provides support for the City's complex and ever changing technology systems. IT staff support basic computer hardware and software systems as well as acting as resource for specialty systems such as City camera and telephone systems. The IT Division is composed of help desk services, Geographic Information Services, Network Engineering and Development and project management staff for both internal IT and departmental technology related projects.

Parking and Revenue

Parking Services is responsible for Residential Parking Districts and Permits; parking lot permits; disabled person's reserved spaces; parking enforcement; parking meters; and operating and maintaining of City garages and lots. The Revenue Division accepts all walk in and mail related revenues, depositing and distributing these funds to the respective operations within the City's budget.

Financial Summary

Expenditures	2013 Actual	2014 Amended Budget	2014 Estimated Actual	2015 Adopted Budget
1905 – Admin. General Support	598,006	592,001	592,001	768,012
1910 – Revenue Division	771,221	1,382,462	1,382,462	2,094,179
1915 – Payroll	309,788	298,148	298,148	305,421
1919 – Collections	2,300	-	-	-
1920 – Accounting	838,721	856,957	856,957	746,239
1921 – Tax Assessment Review	-	40,027	40,027	84,668
1925 – Purchasing	244,764	292,687	292,687	472,114
1929 – Human Resource Division	921,956	1,170,477	1,170,477	1,366,415
1932 – Information Technology	2,353,437	2,264,919	2,264,919	2,447,044
1940 – Misc. Exp/Transfers	316,212	462,500	462,500	466,000
1941 – Pkg. Enfrc. & Tkt. Process	1,187,941	1,204,372	1,204,372	1,252,518

1942 – School Crossing Guards	317,305	355,264	355,264	368,778
Total Expenditures	**$8,339,933**	**$9,119,814**	**$9,119,814**	**$10,371,388**

Revenue	**2013 Actual**	**2014 Amended Budget**	**2014 Estimated Actual**	**2015 Adopted Budget**
52010 – Vehicle Licenses	2,349,685	2,700,000	2,800,500	2,850,000
52505 – Parking Fines	2,144,889	3,450,000	2,800,000	3,250,000
52530 – Boot Release Fee	38,026	80,000	40,000	45,000
Total Revenues	**$4,532,600**	**$6,230,000**	**$5,640,500**	**$6,145,000**

Total Full-Time Equivalent Positions

Division	2015 Position Total FTE
Admin Services General Support	5.00
Revenue	3.00
Payroll	2.50
Accounting	5.50
Tax Assessment Review	1.00
Purchasing	3.00
Human Resources	6.00
Information Technology	11.00
Parking Enforcement and Tickets	12.00
Administrative Services Total	48.00

FY 2014 City Council Goal Performance

FY 2014 City Council Goal	**Department Initiative**
Financial Policies and City Debt	Implementation of finance and payroll modules of the new financial system
Financial Policies and City Debt	Transitioned all operating services/bank accounts from Chase to First Bank and Trust
Financial Policies and City Debt	Standardized Citywide over $20,000 Commodity Purchases bid template
Financial Policies and City Debt	Collected $250,000 in outstanding debts owed to the City

2015 Initiatives

- Record transactions and run reports using Capital Assets, GASB, CAFR Reporting and Bank Reconciliation modules in New World Systems
- Explore other permissible investment opportunities to maximize rate of return on investments in light of steady improvement in economy
- Work with Actuary, Auditors and Pension Fund financial advisors to prepare for Pension disclosures and reporting required by GASB 67 and GASB68

- Initiate a potential restructuring within the Accounting Division to properly align the Collection, Tax Assessment Review and General Assistance functions
- Complete installation of a new Parking Access and Revenue Control System (PARCS) in the three downtown parking garages
- Issue an RFP and select a vendor to manage the downtown parking garages. The current contract expires in December 2015
- Issue an RFP and select a vendor to update the security cameras in the downtown parking garages
- Install six electric vehicle charging stations in the Sherman parking garage. Rebates of up to 50% are available from the state
- Completion and full integration of Miscellaneous Billing through NWS
- Install additional network storage
- Deploy 150 additional virtual desktops
- Virtualize surveillance server environment
- Reimagine City printing footprint. Deploy new network copiers throughout City to reduce printing costs

Ongoing Activity Measures	**2013 Actual**	**2014 Estimated**	**2015 Projected**
Percent of available cash invested	50	55	65
Quarterly financial management reports	4	4	4
Quarterly investment reports	4	4	4
Number of vehicle stickers issued	36,800	36,900	37,000
Preparation of final fund trial balance for annual independent audit	4/15/2014	4/15/2015	4/15/2016
Preparation of schedule of Federal financial assistance for the Single Audit Act of 1984	9/20/2014	9/20/2015	9/20/2016
Preparation of Police and Fire Pension Fund filings with Illinois Department of Insurance	6/30/2014	6/30/2015	6/30/2016
File for Certificate of Achievement for Excellence in financial reporting with Government Finance Officers Association	7/2/2014	6/30/2015	6/30/2016
Number of Information Technology Service Desk requests closed	5,000	5,100	5,200
Civil Service Commission Meetings	5	5	5
Regular Checks Issued	7,900	8,000	8,000
Manual Checks Issued	175	200	200

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Department:	19 - ADMINISTRATIVE SERVICES				
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	3,135,924	3,402,584	3,402,584	3,832,311
61050	PERMANENT PART-TIME	1,234	4,250	4,250	-
61055	TEMPORARY EMPLOYEES	25,083	17,229	17,229	-
61110	OVERTIME PAY	46,823	67,200	67,200	21,800
61210	LONGEVITY	32,790	20,679	20,679	-
61410	AFSCME SHIFT DIFFERENTIAL	7,168	6,075	6,075	-
61415	TERMINATION PAYOUTS	42,993	-	-	-
61420	ANNUAL SICK LEAVE PAYOUT	14,130	14,320	14,320	-
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	12,141	138,000	138,000	141,000
61510	HEALTH INSURANCE	562,832	556,657	556,657	638,665
61615	LIFE INSURANCE	2,037	1,801	1,801	2,403
61625	AUTO ALLOWANCE	6,820	6,780	6,780	6,780
61626	CELL PHONE ALLOWANCE	5,720	7,200	7,200	6,504
61630	SHOE ALLOWANCE	2,023	1,550	1,550	-
61665	FLEXIBLE SPENDING ACCOUNT MAINTENANCE FEES	7,198	4,023	4,023	-
61710	IMRF	364,863	384,649	384,649	445,945
61725	SOCIAL SECURITY	217,907	237,119	237,119	251,776
61730	MEDICARE	52,388	55,770	55,770	59,833
Account Classification Total: Salary & Benefit - Salary and Benefits		**$ 4,540,072**	**$ 4,925,886**	**$ 4,925,886**	**$ 5,407,017**
Serv & Supplies - Services and Supplies					
61060	SEASONAL EMPLOYEES	293,720	337,602	337,602	347,698
62110	AUDITING	110,649	100,000	100,000	100,000
62160	EMPLOYMENT TESTING SERVICES	-	100,000	100,000	195,000
62175	IS SERVICES	-	8,700	8,700	6,600
62185	CONSULTING SERVICES	210,410	223,546	223,546	124,846
62190	HOUSING REHAB SERVICES	2,300	-	-	-
62205	ADVERTISING	3,289	2,800	2,800	2,800
62210	PRINTING	1,027	1,850	1,850	1,850
62235	OFFICE EQUIPMENT MAINT	-	100	100	100
62250	COMPUTER EQUIPMENT MAINT	24,211	47,000	47,000	54,450
62270	MEDICAL/HOSPITAL SERVICES	57,539	51,150	51,150	51,150
62272	OTHER PROFESSIONAL SERVICES	1,540	-	-	-
62274	TEST ADMINISTRATION	30,724	20,000	20,000	48,000
62275	POSTAGE CHARGEBACKS	55	9,240	9,240	8,900
62280	OVERNIGHT MAIL CHARGES	-	400	400	600
62295	TRAINING & TRAVEL	37,788	29,800	29,800	31,100
62310	CITY WIDE TRAINING	560	29,000	29,000	29,000
62315	POSTAGE	33,803	37,813	37,813	41,000
62320	TELEPHONE CHARGEBACKS	83,122	-	-	-
62340	COMPTER LICENSE & SUPP	474,670	427,000	427,000	437,163
62341	INTERNET SOLUTION PROVIDERS	-	9,850	9,850	9,850
62360	MEMBERSHIP DUES	5,213	6,700	6,700	7,400
62380	COPY MACHINE CHARGES	2,759	5,738	5,738	5,738
62431	ARMORED CAR SERVICES	-	34,000	34,000	17,000
62449	CITATION AND SECONDARY COLLECTION PROCESSING	326,503	315,000	315,000	320,000
62451	TOWING AND BOOTING CONTRACTS	-	23,000	23,000	23,000
62506	WORK- STUDY	2,074	2,000	2,000	2,000
62509	SERVICE AGREEMENTS/ CONTRACTS	193,197	47,000	47,000	130,000
62512	RECRUITMENT	2,678	37,000	37,000	62,000
62615	INSURANCE PREMIUM	-	42	42	50
62630	UNEMP. COMP. & ADMIN. FEE	121,694	240,000	240,000	255,000
62655	LEASE PAYMENTS	2,325	-	-	-
62705	BANK SERVICE CHARGES	29,677	-	-	-
62706	REVENUE SHARING AGREEMENTS	296,277	325,000	325,000	325,000
64005	ELECTRICITY	1,029	1,300	1,300	1,300
64505	TELECOMMUNICATIONS	141,186	150,000	150,000	150,000
64510	TELECOMMUNICATIONS EQUIPMENT MAINTENANCE	-	-	-	3,500
64515	TELECOMMUNICATIONS EQUIPMENT M	11,115	15,000	15,000	15,000
64540	TELECOMMUNICATIONS - WIRELESS	21,524	22,200	22,200	22,300
64541	UTILITY TAX AUDIT SERVICES	2,501	1,000	1,000	2,000
64545	PERSONAL COMPUTER SOFTWARE	78	2,000	2,000	4,000
65010	BOOKS, PUBLICATIONS, MAPS	1,760	2,100	2,100	2,350
65020	CLOTHING	4,029	4,500	4,500	3,500
65025	FOOD	104	550	550	-
65045	LICENSING/REGULATORY SUPP	32,913	43,000	43,000	40,000

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
65085	MINOR EQUIPMENT & TOOLS	5,504	-	-	-
65090	SAFETY EQUIPMENT	4,279	833	833	833
65095	OFFICE SUPPLIES	44,020	55,700	55,700	42,466
65125	OTHER COMMODITIES	15,028	15,150	15,150	17,850
65555	PERSONAL COMPUTER EQUIPMENT	308,171	280,000	280,000	284,200
65570	SERVICES LICENES & SUPPORT FEE	478,276	200,000	200,000	-
65615	INFRASTRUCTURE SUPPLIES	79,871	45,000	45,000	39,073
Account Classification Total: Serv & Supplies - Services and Supplies		**3,499,191**	**3,309,664**	**3,309,664**	**3,265,667**
Capital Outlay - Capital Outlay					
65502	CONSTRUCTION	491	-	-	-
65520	PARKING SYSTEM IMPROVEMENT	591	-	-	-
65625	FURNITURE & FIXTURES	8,731	500	500	500
Account Classification Total: Capital Outlay - Capital Outlay		**$ 9,814**	**$ 500**	**$ 500**	**$ 500**
Ins & Chg Backs - Insurance and Other Chargebacks					
66025	TRANSFER TO DEBT SERVICE - ERI	103,170	106,915	106,915	110,744
66030	MEDICAL INSURANCE	38,091	38,091	38,091	38,091
Account Classification Total: Ins & Chg Backs - Insurance and Other Chargebacks		**$ 141,261**	**$ 145,006**	**$ 145,006**	**$ 148,835**
Miscellaneous - Miscellaneous					
62490	OTHER PROGRAM COSTS	-	-	-	100
62770	MISCELLANEOUS	-	162	162	-
Account Classification Total: Miscellaneous - Miscellaneous		**$ -**	**$ 162**	**$ 162**	**$ 100**
Transfer - Interfund Transfers					
62305	RENTAL OF AUTO-FLEET MAINTENANCE	-	101,786	101,786	106,876
62309	RENTAL OF AUTO REPLACEMENT	-	27,810	27,810	27,810
66020	TRANSFERS TO OTHER FUNDS	20,000	609,000	609,000	1,414,583
69600	TRANSFER TO FLEET	101,786	-	-	-
69601	TRANSFER TO EQUIPMENT REPLACEMENT	27,810	-	-	-
Account Classification Total: Transfer - Interfund Transfers		**$ 149,596**	**$ 738,596**	**$ 738,596**	**$ 1,549,269**
Department Total: 19 - ADMINISTRATIVE SERVICES		**$ 8,339,933**	**$ 9,119,814**	**$ 9,119,814**	**$ 10,371,388**

The Community Development Department is responsible for the overall administration and execution of all building, planning and zoning activities, as well as managing affordable housing and other related programs funded with federal and local grants targeting lower income residents. The Community Development Department primarily serves external customers that include residents, developers, businesses, contractors, architects and local non-profit agencies.

Building and Inspection Services Division

The mission of the Building & Inspection Services Division is to promote a sustainable and high quality of life for the residents of Evanston. In addition, the Division creates a safe environment for all workers, consumers, and other stakeholders in the business community. The Division also staffs the Sign Review and Appeals Board.

Housing and Grants Division

The Housing and Grants Division manages the City's Affordable Housing Fund and three federal entitlement grants - Community Development Block Grant (CDBG), HOME Investment Partnerships and Emergency Solutions Grant, to address a broad range of needs of Evanston's lower income residents and people who are homeless. Staff manages over $2 million in funding and between 30-40 programs and projects each year, and is responsible for grant compliance for the above listed programs, as well as the City's Neighborhood Stabilization Program 2 (NSP-2). The Division staffs the Housing & Community Development Act Committee, which oversees the CDBG program, and the Housing & Homelessness Commission that oversees HOME, ESG and the Affordable Housing Fund. Staff conducts research on housing-related issues policies such as inclusionary housing, works with housing developers to leverage additional funding to address the needs of at-risk families and individuals, maintain and expand Evanston's diversity and sustainability.

Planning and Zoning Division

The Planning & Zoning Division promotes quality growth and development through neighborhood and comprehensive planning, administration of the Zoning Ordinance, and preservation of the City's historic resources. The Division staffs the Plan Commission, the Zoning Board of Appeals, and the Preservation Commission.

Financial Summary

Expenditures	2013 Actual	2014 Amended Budget	2014 Estimated Actual	2015 Adopted Budget
2101 – CD Administration	224,359	246,651	246,651	341,518
2105 – Planning & Zoning	699,409	797,138	797,138	653,430
2115 – Housing Code Compliance	630	-	-	-
2120 – Housing Rehabilitation	145,995	188,702	188,702	-
2121 – EECBG Grant	39	-	-	-
2126 – Building Inspection Services	1,266,319	1,339,304	1,339,304	1,277,741
2128 – Emergency Solutions Grant	123,126	135,550	135,550	154,568
2140 – Community Intervention Serv.	42	-	-	-
Total Expenditures	**$2,459,320**	**$2,707,345**	**$2,707,345**	**$2,427,257**

Revenues	2013 Actual	2014 Amended Budget	2014 Estimated Actual	2015 Adopted Budget
52015 – Business Licenses	79,831	50,000	50,000	50,000
52030 – Contractor Licenses	87,400	77,302	83,000	77,302
52080 – Building Permits	3,951,048	6,142,162	6,500,000	6,700,000
52090 – Plumbing Permits	119,635	184,842	362,000	135,000
52095 – Electrical Permits	158,193	177,996	367,700	140,000
52105 – Sign / Awning Permits	7,801	8,330	8,330	8,330
52110 – Miscellaneous Permits	278,408	250,920	411,700	250,920
52115 – Elevator Permits	74,670	51,550	51,550	32,000
52120 – Heating Vent. A/C Permits	340,687	287,532	747,500	287,532
52145 – Annual Sign Fees	34,020	25,000	25,000	25,000
52155 – Plat Approval Fees	3,275	2,100	2,100	2,100
52560 – Permit Penalty Fees	8,147	7,500	7,500	7,500
53666 – Historic Preservation Fees	6,807	6,500	8,500	7,200
53695 – Zoning Fees	47,008	40,000	41,000	45,000
55251 – Grants and Aid	127,182	-	37,240	-
55275 –HUD Emergency Shelter	-	104,000	135,550	135,550
553616- RTA/ Historic Preservation Grant	-	100,000	100,000	20,000
Total Revenues	**$5,324,112**	**$7,515,734**	**$8,938,670**	**$7,923,434**

Total Full-Time Equivalent Positions	
Division	**2015 Position Total FTE**
Community Development Administration	2.75
Planning and Zoning	5.00
Building Inspection Services	11.25
Housing and Grants	0.00
Community Development Total	**19.00**

FY 2014 City Council Goals

FY 2014 City Council Goal	Department Initiative
Economic Development	Guided several planned development projects though the public approval process: an extended stay hotel in the downtown area, a large mixed-use development at Chicago Avenue and Main Street, and an indoor multi-sports facility
Economic Development	Supported the opening of numerous new businesses and the relocation of former businesses through the processing of special use permits and major variations
Economic Development	Increased transparency by offering the public an internet portal for real-time viewing of building permit and licensed contractor information

Economic Development	Began enforcement of the 2012 International Code Council (ICC) construction series as adopted and amended by the City of Evanston; this effort resulted in higher efficiency standards and enhanced fire protection systems for commercial and residential built environment
City Streets	Co-presented Evanston Streets Alive! open-streets event to focus on community building, active transportation, and Evanston's Livability initiative
Financial Policies and City Debt	Significantly reduced program operating costs by awarding a new elevator inspection proposal and increased efficiency by outsourcing related administrative tasks
Services for At-Risk Families	Rehabbed multiple dwelling units in numerous housing units for low-to-moderate income residents
Services for At-Risk Families	Implement Tenant Based Rental Assistance (TBRA) program to at least 18 homeless families, offering them safe and sanitary housing
Services for At-Risk Families	Design and implement a NSP-2 program compliance program, which is responsible for ongoing compliance measures for over $20 million in funding for to 20 years
Services for At-Risk Families	Develop the 2015-2019 Consolidated Plan, to guide use of federal entitlement funding to benefit the low-to-moderate income residents

2015 Initiatives

Promoting neighborhood revitalization, ensuring a safe built environment and affordable housing will continue to be major priorities of the Community Development Department. Specific actions to achieve these priorities include:

Building and Inspection Services Division

- Build on a successful partnership with the Economic Development Division by providing a pre-construction consultation with new business applicants and their contractor/architect
- The Department will continue to take a lead role in the optimization of Permit and Licensing (PAL) System to improve the availability of information and efficiency of the permitting process
- Complete Building and Inspection Services fee schedule analysis to determine appropriate structure

Housing and Grants Division

- Continue to focus on substantial rehab of affordable rental and ownership housing units to maintain safe, sanitary and affordable housing. Projects that correct code violations, address life safety issues, improve accessibility and include energy and water efficient features that reduce operating costs and increase sustainability will be prioritized
- Continue to manage grant funded programs and projects to ensure timely completion and compliance with all federal and local requirements, including affordability restrictions for housing units

Planning and Zoning Division

- Facilitate Planned Developments to encourage new development
- Continue to review and propose changes to the Zoning Ordinance to facilitate preferred types of development and uses, and make the existing regulations more cohesive when necessary
- Encourage development in transit-oriented areas by evaluating the regulations in those areas and supporting other Departments on multi-modal projects

- Continue to improve processes and expedite Special Use Permits and Variations in an effort to encourage successful new businesses and improvements to residential buildings
- Encourage sustainable practices and ensure historic compatibility of new construction and additions and alterations of structures within historic districts and landmark buildings

Community Development will continue to provide staff support and improve processes for the following boards, commissions and committees:

- Design and Project Review (DAPR)
- Housing and Community Development Act Committee
- Housing and Homelessness Commission
- Plan Commission
- Planning and Development Committee
- Preservation Commission
- Sign Review and Appeals Board
- Zoning Board of Appeals

Ongoing Activity Measures	**2013 Actual**	**2014 Estimated**	**2015 Projected**
Total Building Permits Issued	3,654	3,800	3,800
Total Building Inspections	6,634	6,400	6,400
Total Building Construction Work w/o permits investigated	75	104	100
Housing units rehabilitated (major)	15	26	20
Total Elevator Inspections	1,665	1,650	1,650
Contractor Licenses Issued/Renewed	780	850	850
Sign Review and Appeals Board Meetings	9	8	8
Site Plan and Appearance Review Committee Meetings	40	40	40
Housing & Homelessness Commission Meetings	8	11	12
Graffiti tags removed by graffiti technician	7,800	7,800	7,800
Preservation cases	279	233	250
Zoning Analysis Cases	235	330	335
Special Uses	20	24	26
Planned Development/Amendments	2	6	6
NSP2 Housing Units Acquired	12	NA	Completed
NSP2 Housing Units under Rehab/ Construction	78	4	Completed
NSP2 Housing Units Completed	78	4	Completed
NSP2 Housing Units Occupied	87	17	Completed
CDBG Programs/Projects Managed	37	35	30
Affordable Housing Units Financed	22	153	12
Households Provided Tenant-Based Rental Assistance	N/A	18	20
HOME/Affordable Housing Fund Programs/Projects Managed	5	5	4
Sign Variations	19	7	15

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Department:	21 - COMMUNITY DEVELOPMENT				
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	1,387,593	1,539,047	1,539,047	1,464,552
61055	TEMPORARY EMPLOYEES	18,271	-	-	-
61110	OVERTIME PAY	26,616	7,700	7,700	4,500
61210	LONGEVITY	18,708	9,314	9,314	-
61415	TERMINATION PAYOUTS	37,936	21,280	21,280	-
61420	ANNUAL SICK LEAVE PAYOUT	5,754	870	870	-
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	4,039	-	-	-
61510	HEALTH INSURANCE	289,678	269,913	269,913	267,791
61615	LIFE INSURANCE	898	636	636	892
61625	AUTO ALLOWANCE	2,981	4,980	4,980	3,735
61626	CELL PHONE ALLOWANCE	514	1,200	1,200	900
61630	SHOE ALLOWANCE	1,240	1,705	1,705	310
61710	IMRF	162,916	175,223	175,223	172,674
61725	SOCIAL SECURITY	90,513	97,468	97,468	89,765
61730	MEDICARE	21,375	22,796	22,796	21,308
Account Classification Total: Salary & Benefit - Salary and Benefits		**$ 2,069,031**	**$ 2,152,132**	**$ 2,152,132**	**$ 2,026,427**
Serv & Supplies - Services and Supplies					
61060	SEASONAL EMPLOYEES	6,742	12,700	12,700	17,000
62150	CONSTRUCTION ENGINEERING SERVICES	-	10,000	10,000	6,000
62185	CONSULTING SERVICES	65,338	146,710	146,710	20,000
62190	HOUSING REHAB SERVICES	-	15,045	15,045	15,000
62205	ADVERTISING	3,322	2,980	2,980	2,925
62210	PRINTING	1,689	3,025	3,025	3,000
62245	OTHER EQMT MAINTENANCE	-	100	100	100
62275	POSTAGE CHARGEBACKS	-	8,700	8,700	9,100
62280	OVERNIGHT MAIL CHARGES	-	83	83	-
62285	COURIER CHARGES	1,780	-	-	-
62295	TRAINING & TRAVEL	4,342	13,900	13,900	16,000
62315	POSTAGE	6,786	793	793	-
62345	COURT COST/LITIGATION	566	490	490	-
62360	MEMBERSHIP DUES	4,347	3,425	3,425	4,200
62380	COPY MACHINE CHARGES	2,599	2,600	2,600	2,600
62425	ELEVATOR CONTRACT COSTS	-	50,000	50,000	5,000
62464	PLUMB, ELEC, PLAN REVEIW SERV	-	20,000	20,000	25,000
62509	SERVICE AGREEMENTS/ CONTRACTS	80,750	180	180	-
62645	DIGITAL ARCHIVING	9,749	10,000	10,000	10,000
64540	TELECOMMUNICATIONS - WIRELESS	4,283	3,389	3,389	2,789
64545	PERSONAL COMPUTER SOFTWARE	1,075	14,000	14,000	-
65010	BOOKS, PUBLICATIONS, MAPS	457	1,729	1,729	1,275
65025	FOOD	293	400	400	800
65055	MATER. TO MAINT. IMP.	413	550	550	350
65085	MINOR EQUIPMENT & TOOLS	240	850	850	700
65095	OFFICE SUPPLIES	6,191	5,600	5,600	5,000
65105	PHOTO/DRAFTING SUPPLIE	-	-	-	-
Account Classification Total: Serv & Supplies - Services and Supplies		**$ 200,960**	**$ 327,249**	**$ 327,249**	**$ 146,839**
Capital Outlay - Capital Outlay					
65625	FURNITURE & FIXTURES	975	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		**$ 975**	**$ -**	**$ -**	**$ -**
Ins & Chg Backs - Insurance and Other Chargebacks					
66025	TRANSFER TO DEBT SERVICE - ERI	51,995	53,882	53,882	52,729
66030	MEDICAL INSURANCE	11,696	11,696	11,696	11,696
Account Classification Total: Ins & Chg Backs - Insurance and Other Chargebacks		**$ 63,691**	**$ 65,578**	**$ 65,578**	**$ 64,425**
CSO - Community Sponsored Organizations					
67010	COMMUNITY SPONSORED ORGANIZATIONS	116,183	125,384	125,384	154,568
67110	CONNECTIONS FOR THE HOMELESS	-	-	-	-
67111	YWCA	-	-	-	-
Account Classification Total: CSO - Community Sponsored Organizations		**$ 116,183**	**$ 125,384**	**$ 125,384**	**$ 154,568**
Contingencies - Contingencies					
68205	CONTINGENCIES	212	300	300	9,462
Account Classification Total: Contingencies - Contingencies		**$ 212**	**$ 300**	**$ 300**	**$ 9,462**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Transfer - Interfund Transfers					
62305	RENTAL OF AUTO-FLEET MAINTENANCE	-	13,626	13,626	13,526
62309	RENTAL OF AUTO REPLACEMENT	-	12,910	12,910	12,010
66131	TRANSFER TO GENERAL FUND	6,824	10,166	10,166	-
69600	TRANSFER TO FLEET	744	-	-	-
69601	TRANSFER TO EQUIPMENT REPLACEMENT	1,300	-	-	-
Account Classification Total: Transfer - Interfund Transfers		**$ 8,868**	**$ 36,702**	**$ 36,702**	**$ 25,536**
Department Total: 21 - COMMUNITY DEVELOPMENT		**$ 2,459,920**	**$ 2,707,345**	**$ 2,707,345**	**$ 2,427,257**

The Evanston Police Department is committed to the protection of life and property. With a staff of 165 sworn officers and 62 civilian personnel, the emphasis is on delivering a public service in harmony with the values and expectations of the community. This is accomplished through the three divisions of the Police Department: Field Operations Division, Support Services Division; and Investigative Services Division.

Field Operations Division

Headed by a Deputy Chief, this division is comprised of three patrol divisions of uniformed officers who respond to calls for service and proactively patrol the community. This Division also includes the Department's K9 unit, Traffic Division and its Community Strategy Division (Problem-Solving Team and Foot Patrol Unit).

Support Services Division

Charged with the oversight of the internal workings of the Police Department, the Deputy Chief of this Division oversees the Office of Administration, Records Bureau, the Communications Division (9-1-1 Call Center) and the Support Services Division (Service Desk and 3-1-1 Call Center).

Investigative Services Division

Responsible for the investigation and follow-up of major crimes and incidents, this unit is comprised of the Juvenile Detective Division as well as the Investigative Services Division. Headed by a Deputy Chief, this unit includes the Neighborhood Enforcement Team (NET) and the department's TAC unit, which is responsible for a variety of tactical response operations. In addition, Victim Services and Youth Services provide services to the community.

Financial Summary

Expenditures	2013 Actual	2014 Amended Budget	2014 Estimated Actual	2015 Adopted Budget
2205 – Police Administration	555,380	1,342,070	1,342,070	1,284,718
2210 – Patrol Operations	12,278,115	12,569,561	12,569,561	12,201,549
2215 – Criminal Investigation	2,188,027	2,224,647	2,224,647	2,121,280
2225 – Social Services Bureau	356,760	376,243	376,243	562,127
2230 – Juvenile Bureau	1,073,990	1,012,129	1,012,129	1,093,999
2235 – School Liaison	421,421	464,448	464,448	573,020
2240 – Police Records	678,417	690,247	690,247	685,359
2245 – Communications	1,423,413	1,490,690	1,490,690	1,512,032
2250 – Service Desk	1,747,664	1,804,665	1,804,665	1,816,963
2251 – 311 Center	487,651	508,070	508,070	619,456
2255 – Office of Prof. Standards	388,372	369,109	369,109	368,331
2260 – Office of Administration	378,037	477,226	477,226	491,097
2265 – Neighborhood Enforcement	1,980,751	2,071,036	2,071,036	1,840,918
2270 – Traffic Bureau	1,110,427	1,053,891	1,053,891	985,824
2275 – Community Strategic Bur.	109,350	110,197	110,197	154,580
2280 – Animal Control	245,468	243,242	243,242	290,212
2285 – Problem Solving Team	1,085,334	1,186,548	1,186,548	1,216,104
Total Expenditures	**$26,508,583**	**$27,994,019**	**$27,994,019**	**$27,820,569**

Revenues	2013 Actual	2014 Amended Budget	2014 Estimated Actual	2015 Adopted Budget
52170 – Alarm Panel Franchise Fees	10,605	6,000	10,000	6,000
52510 – Regular Fines	180,804	298,449	149,531	298,449
52540 – Police & Fire False Alarm Fees	33,770	-	10,380	-
52542 – Police DUI Reimbursement	28,921	-	1,053	-
55251 – Grants and Aid	138,645	26,525	52,149	52,000
52541 – Police Details	439,192	-	400,000	400,000
53685 – Police Report Fees	25,924	14,500	19,152	20,000
53720 – Skokie/Lincolnwood Animal Fees	7,500	8,000	6,684	8,000
56045 – Misc. Revenue	8,113	-	29,143	-
Total Revenues	**$873,474**	**$353,474**	**$678,092**	**$784,449**

Total Full-Time Equivalent Positions

Division	2015 Position Total FTE
Police Administration	3.00
Patrol Operations	98.00
Criminal Investigation	16.00
Social Services Bureau	5.00
Juvenile Bureau	9.00
School Liaison	5.00
Police Records	7.00
Communications	14.00
Service Desk	19.00
Public Information	8.50
Office of Professional Standards	3.00
Office of Administration	3.00
Neighborhood Enforcement Team	15.00
Traffic Bureau	8.00
Community Strategic Bureau	1.00
Animal Control	2.50
Problem Solving Team	10.00
Police Department Total	**227.00**

Ongoing Activity Measures	2013 Actual	2014 Projected	2015 Projected
Part I crimes	2,081	1,920	2,001
Part II crimes	7,938	3,080	5,080
Total calls for service	35,339	37,428	36,287
Arrests (felony & misdemeanor)	1,683	1,730	1,778
D.U.I. arrests	88	80	105
Ticket & citation production – Parking	12,821	10,786	10,893

2015 Initiatives

- Improve efficiency and functionality of the Office of Administration
- Focus on department strategies to continue to lower Part I crimes
- Identify other funding opportunities (grants) to aid in the delivery of services and technology upgrades

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Department:	22 - POLICE				
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	17,505,052	18,119,153	18,119,153	18,966,582
61050	PERMANENT PART-TIME	59,320	47,160	47,160	73,062
61055	TEMPORARY EMPLOYEES	50,522	11,351	11,351	3,000
61062	SPECIAL EVENT PAY	411,944	30,167	30,167	184,446
61065	SPECIAL PROJECT EMPLOYEES	(687)	-	-	-
61070	JOB TRAINING AND INTERNSHIPS	-	-	-	75,000
61110	OVERTIME PAY	437,570	202,657	202,657	145,900
61111	HIREBACK OT PAY	374,894	983,134	983,134	179,200
61112	SPECIAL DETAIL OT	139,863	377,317	377,317	124,130
61114	SNOW OT	1,441	2,025	2,025	-
61210	LONGEVITY	346,703	247,924	247,924	-
61415	TERMINATION PAYOUTS	184,135	289,019	289,019	275,000
61420	ANNUAL SICK LEAVE PAYOUT	108,754	220,566	220,566	190,000
61425	ANNUAL HOLIDAY PAYOUT	-	204,000	204,000	204,000
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	153,919	22,035	22,035	-
61440	EDUCATION PAY	-	127,300	127,300	200,000
61510	HEALTH INSURANCE	3,023,341	3,311,703	3,311,703	3,231,596
61615	LIFE INSURANCE	16,811	17,501	17,501	18,249
61626	CELL PHONE ALLOWANCE	362	353	353	360
61630	SHOE ALLOWANCE	775	775	775	310
61635	UNIFORM ALLOWANCE	180,301	183,425	183,425	204,000
61710	IMRF	396,558	413,931	413,931	498,246
61725	SOCIAL SECURITY	223,862	227,322	227,322	258,845
61730	MEDICARE	270,399	277,748	277,748	279,295
Account Classification Total: Salary & Benefit - Salary and Benefits		**$ 23,885,836**	**$ 25,316,566**	**$ 25,316,566**	**$ 25,111,221**
Serv & Supplies - Services and Supplies					
62185	CONSULTING SERVICES	20,200	-	-	-
62210	PRINTING	2,934	3,938	3,938	3,000
62220	BINDING	-	4,262	4,262	-
62225	BLDG MAINTENANCE SERVICES	65,103	58,543	58,543	59,600
62245	OTHER EQMT MAINTENANCE	-	1,000	1,000	2,700
62250	COMPUTER EQUIPMENT MAINT	212	-	-	-
62270	MEDICAL/HOSPITAL SERVICES	11,796	1,000	1,000	1,000
62272	OTHER PROFESSIONAL SERVICES	5,908	3,942	3,942	-
62275	POSTAGE CHARGEBACKS	-	10,374	10,374	6,000
62295	TRAINING & TRAVEL	118,995	124,211	124,211	77,890
62315	POSTAGE	8,440	1,312	1,312	-
62335	DATA PROCESSING SERVICES	-	-	-	378
62360	MEMBERSHIP DUES	37,941	55,530	55,530	116,388
62370	EXPENSE ALLOWANCE	-	5,700	5,700	5,700
62375	RENTALS	18,024	33,430	33,430	33,430
62380	COPY MACHINE CHARGES	9,739	8,955	8,955	8,954
62425	ELEVATOR CONTRACT COSTS	-	906	906	3,112
62451	TOWING AND BOOTING CONTRACTS	-	455	455	-
62509	SERVICE AGREEMENTS/ CONTRACTS	3,061	630	630	-
62705	BANK SERVICE CHARGES	-	-	-	600
64005	ELECTRICITY	2,780	1,005	1,005	-
64015	NATURAL GAS	23,959	26,953	26,953	28,000
64505	TELECOMMUNICATIONS	37,227	50,000	50,000	50,000
64540	TELECOMMUNICATIONS - WIRELESS	27,766	35,229	35,229	22,000
64545	PERSONAL COMPUTER SOFTWARE	-	855	855	-
64565	CABLE - VIDEO	267	291	291	-
65010	BOOKS, PUBLICATIONS, MAPS	1,008	-	-	520
65015	CHEMICALS/ SALT	31,455	23,023	23,023	35,833
65020	CLOTHING	75,448	42,246	42,246	40,450
65025	FOOD	2,698	3,276	3,276	8,050
65040	JANITORIAL SUPPLIES	14,101	18,956	18,956	6,600
65050	BLDG MAINTENANCE MATERIAL	1,456	-	-	-
65085	MINOR EQUIPMENT & TOOLS	66,828	55,290	55,290	54,790
65090	SAFETY EQUIPMENT	-	160	160	-
65095	OFFICE SUPPLIES	54,865	36,557	36,557	22,300
65105	PHOTO/DRAFTING SUPPLIE	4,316	3,731	3,731	4,833
65125	OTHER COMMODITIES	36,982	43,234	43,234	33,800
65555	PERSONAL COMPUTER EQUIPMENT	-	5,100	5,100	-
Account Classification Total: Serv & Supplies - Services and Supplies		**$ 683,949**	**$ 660,094**	**$ 660,094**	**$ 625,928**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Capital Outlay - Capital Outlay					
65502	CONSTRUCTION	119	-	-	-
65625	FURNITURE & FIXTURES	-	2,070	2,070	-
Account Classification Total: Capital Outlay - Capital Outlay		**$ 119**	**$ 2,070**	**$ 2,070**	**$ -**
Ins & Chg Backs - Insurance and Other Chargebacks					
66025	TRANSFER TO DEBT SERVICE - ERI	97,394	100,933	100,933	104,544
66030	MEDICAL INSURANCE	966,713	966,714	966,714	966,713
66059	HEALTH INSURANCE OPT OUT EXPENSE	2,048	1,050	1,050	-
Account Classification Total: Ins & Chg Backs - Insurance and Other Chargebacks		**$ 1,066,155**	**$ 1,068,697**	**$ 1,068,697**	**$ 1,071,257**
Contingencies - Contingencies					
68205	CONTINGENCIES	4,514	2,500	2,500	2,500
Account Classification Total: Contingencies - Contingencies		**$ 4,514**	**$ 2,500**	**$ 2,500**	**$ 2,500**
Miscellaneous - Miscellaneous					
62490	OTHER PROGRAM COSTS	-	76,000	76,000	76,000
62770	MISCELLANEOUS	-	-	-	35,000
Account Classification Total: Miscellaneous - Miscellaneous		**$ -**	**$ 76,000**	**$ 76,000**	**$ 111,000**
Transfer - Interfund Transfers					
62305	RENTAL OF AUTO-FLEET MAINTENANCE	-	611,590	611,590	642,165
62309	RENTAL OF AUTO REPLACEMENT	-	256,502	256,502	256,498
69600	TRANSFER TO FLEET	611,585	-	-	-
69601	TRANSFER TO EQUIPMENT REPLACEMENT	256,498	-	-	-
Account Classification Total: Transfer - Interfund Transfers		**$ 868,083**	**$ 868,092**	**$ 868,092**	**$ 898,663**
Department Total: 22 - POLICE		**$ 26,508,655**	**$ 27,994,019**	**$ 27,994,019**	**$ 27,820,569**

The Fire and Life Safety Department exists 24 hours of every day to protect life, property, and the environment. The Department provides superior quality fire suppression, emergency medical services, fire prevention, public education, technical rescue, and non-emergency and support services to prevent or minimize situations that affect Evanston residents, businesses, and visitors. The community service is provided through four divisions: Fire Administration and Support, Fire Prevention, Fire Suppression, and Emergency Preparedness.

The Fire Administration and Support Division provides direction, policy, leadership, and management for moving the organization toward achieving its mission. The Fire Prevention Division provides plan review, business and mercantile safety assistance, code enforcement, and investigation. The Fire Suppression Division is the community's standing army. The 101 members assigned to the Suppression Division deliver first response to all emergencies and situations that require prompt attention on a twenty-four hour a day basis. The members of the Suppression Division staff five fire stations, which house five fire engines, two aerial ladder trucks, three ambulances, and a Shift Chief. The Emergency Preparedness Division in cooperation with all City Departments coordinates the disaster preparation, mitigation, and recovery plans and efforts of the City. The Emergency Preparedness Division integrates the City's plans with the County and State Emergency Preparedness Agencies.

Financial Summary

Expenditures	**2013 Actual**	**2014 Amended Budget**	**2014 Estimated Actual**	**2015 Adopted Budget**
2305 - Fire Management and Support	668,734	673,053	673,053	780,358
2310 – Fire Prevention	546,681	552,354	552,354	557,415
2315 – Fire Suppression	12,913,814	12,999,391	12,999,391	13,110,352
2320 – Office of Emergency Preparedness	12,848	13,757	13,757	14,030
Total Expenditures	**$14,142,077**	**$14,238,555**	**$14,238,555**	**$14,462,599**

Revenues	**2013 Actual**	**2014 Amended Budget**	**2014 Estimated Actual**	**2015 Adopted Budget**
52135 – Fire Suppress/Alarm Permits	85,537	88,998	90,000	90,000
52540 – False Alarm Fines	133,123	170,000	140,000	140,000
53655 – Cost Recovery Fines	3,060	10,000	3,000	10,000
53675 – Ambulance Fees	1,079,891	1,052,400	1,100,000	1,200,000
53705 – Fire Building Inspection	11,875	6,000	8,000	8,000
53715 – Alarm Registration Fee	113,998	90,000	110,000	111,000
55170 – Fire Department Training	0	3,000	13,069	6,000
55265 – FEMA	0	17,000	37,945	17,000
56105 – Misc. Revenue	223,694	0	40,000	35,000
Total Revenues	**$1,651,178**	**$1,437,398**	**$1,542,014**	**$1,617,000**

Total Full-Time Equivalent Positions	
Division	2015 Position Total FTE
Fire Management & Support	3.00
Fire Prevention	4.00
Fire Suppression	103.00
Fire and Life Safety Services Total	**110.00**

FY 2014 City Council Goal Performance

FY 2014 City Council Goal	Department Initiative
City Facilities	Sixty percent completed with the implementation of a low stress emergency notification system in all Fire facilities
City Facilities	Continuing to spearhead citywide continuity of business planning
City Facilities	Interior renovation of Fire Station 2 will be completed by late fall
Services for at-risk families	Paramedics participated in an advanced pediatric training course

2015 Initiatives

- The Department will embark on a new hire recruitment campaign
- The volunteer Citizens Emergency Response Team will further its participation in City events through the efforts of the Emergency Management Division
- Department members will implement a Citizens Fire Academy in the fall
- The Explorer Program, targeted toward 16 to 20 year old youths, will be administered and led by Department members

Ongoing Activity Measures	2013 Actual	2014 Estimated	2015 Projected
City fire insurance rating	2	2	2
Hydrants inspected/flow tested	1,310	1,310	1,310
Bureau fire inspections	740	740	750
Construction plans reviewed	758	790	810
Staff hours on cause and origin investigations	160	200	160
Public education presentations	510	500	500
All Fire Dept. incidents, excluding ambulance calls	3,638	3,580	3,590
Ambulance calls	5,735	5,900	6,000
Fire, Carbon Monoxide & Extinguishing Alarm System activations (Included above)	1,810	1,720	1,710
Number of fires (included above)	129	127	130
Number of structure fires (included above)	58	72	60
Average fire alarm response time	3:40	3:30	3:30
Average ambulance response time	3:43	3:50	3:50
Training hours/firefighter	240	240	240
Number of paramedics	96	100	100

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Department:	23 - FIRE MGMT & SUPPORT				
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	9,571,378	9,608,119	9,608,119	10,226,083
61110	OVERTIME PAY	120,466	162,000	162,000	128,000
61111	HIREBACK OT PAY	177,557	250,000	250,000	250,000
61113	TRAINING OT	54,702	33,000	33,000	33,000
61210	LONGEVITY	157,431	76,681	76,681	-
61415	TERMINATION PAYOUTS	63,495	98,487	98,487	50,000
61420	ANNUAL SICK LEAVE PAYOUT	88,208	93,498	93,498	50,000
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	16,497	7,900	7,900	-
61440	EDUCATION PAY	150,878	89,605	89,605	7,432
61510	HEALTH INSURANCE	1,786,138	1,869,265	1,869,265	1,740,387
61615	LIFE INSURANCE	4,101	4,226	4,226	4,353
61626	CELL PHONE ALLOWANCE	-	800	800	1,200
61635	UNIFORM ALLOWANCE	-	-	-	1,000
61710	IMRF	20,065	21,518	21,518	23,057
61725	SOCIAL SECURITY	11,216	12,598	12,598	12,126
61730	MEDICARE	129,638	143,934	143,934	135,739
Account Classification Total: Salary & Benefit - Salary and Benefits		**$ 12,351,769**	**$ 12,471,631**	**$ 12,471,631**	**$ 12,662,377**
Serv & Supplies - Services and Supplies					
62210	PRINTING	1,972	5,400	5,400	4,000
62235	OFFICE EQUIPMENT MAINT	973	1,100	1,100	1,100
62245	OTHER EQMT MAINTENANCE	5,260	5,100	5,100	5,100
62250	COMPUTER EQUIPMENT MAINT	5,000	8,100	8,100	8,100
62270	MEDICAL/HOSPITAL SERVICES	38,371	38,900	38,900	50,400
62272	OTHER PROFESSIONAL SERVICES	125	-	-	-
62275	POSTAGE CHARGEBACKS	-	3,000	3,000	3,000
62295	TRAINING & TRAVEL	79,607	72,400	72,400	72,400
62315	POSTAGE	1,265	600	600	500
62335	DATA PROCESSING SERVICES	-	3,100	3,100	3,200
62355	LAUNDRY/OTHER CLEANING	-	1,000	1,000	1,000
62360	MEMBERSHIP DUES	42,930	47,200	47,200	47,200
62380	COPY MACHINE CHARGES	1,223	1,223	1,223	1,223
62430	CUSTODIAL CONTRACT SERVICES	-	2,000	2,000	2,000
62509	SERVICE AGREEMENTS/ CONTRACTS	27,873	5,100	5,100	5,100
62518	SECURITY ALARM CONTRACTS	-	6,400	6,400	6,400
64015	NATURAL GAS	56,041	75,000	75,000	75,000
64540	TELECOMMUNICATIONS - WIRELESS	9,354	11,500	11,500	12,000
65005	AGRI/BOTANICAL SUPPLIES	153	300	300	300
65010	BOOKS, PUBLICATIONS, MAPS	1,778	2,400	2,400	2,400
65015	CHEMICALS/ SALT	6,198	6,100	6,100	6,000
65020	CLOTHING	46,594	85,000	85,000	70,000
65035	PETROLEUM PRODUCTS	30	-	-	-
65040	JANITORIAL SUPPLIES	10,704	13,100	13,100	11,000
65050	BLDG MAINTENANCE MATERIAL	12,766	6,000	6,000	6,000
65070	OFFICE/OTHER EQT MTN MATL	4,092	4,000	4,000	4,000
65075	MEDICAL & LAB SUPPLIES	7,405	7,000	7,000	7,000
65085	MINOR EQUIPMENT & TOOLS	4,660	4,500	4,500	4,500
65090	SAFETY EQUIPMENT	2,201	2,000	2,000	2,000
65095	OFFICE SUPPLIES	5,965	7,300	7,300	7,400
65105	PHOTO/DRAFTING SUPPLIE	1,753	1,893	1,893	1,700
65115	TRAFFIC CONTROL SUPPLI	2	-	-	-
65125	OTHER COMMODITIES	10,120	12,100	12,100	12,100
65620	OFFICE MACH. & EQUIP.	199	900	900	900
Account Classification Total: Serv & Supplies - Services and Supplies		**$ 384,613**	**$ 439,716**	**$ 439,716**	**$ 433,023**
Capital Outlay - Capital Outlay					
65625	FURNITURE & FIXTURES	217,294	70,000	70,000	70,000
Account Classification Total: Capital Outlay - Capital Outlay		**$ 217,294**	**$ 70,000**	**$ 70,000**	**$ 70,000**
Ins & Chg Backs - Insurance and Other Chargebacks					
66025	TRANSFER TO DEBT SERVICE - ERI	5,223	5,414	5,414	5,608
66030	MEDICAL INSURANCE	416,133	416,133	416,133	416,133
Account Classification Total: Ins & Chg Backs - Insurance and Other Chargebacks		**$ 421,356**	**$ 421,547**	**$ 421,547**	**$ 421,741**
CSO - Community Sponsored Organizations					
62930	GIRL SCOUTS MAKING CHOICE	3,158	-	-	-

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Account Classification Total: CSO - Community Sponsored Organizations		**$ 3,158**	**$ -**	**$ -**	**$ -**
Miscellaneous - Miscellaneous					
62490	OTHER PROGRAM COSTS	427	-	-	-
62521	MEDICAL EQ MAINT AGREEMENTS	-	20,000	20,000	31,400
62522	SCBA EQ MAINT AGREEMENTS	-	5,000	5,000	5,000
62523	EXTRICATION EQ MAINT AGREEMNTS	-	2,900	2,900	3,000
62605	OTHER CHARGES	-	8,000	8,000	8,000
65141	FITNESS INCENTIVE	-	36,300	36,300	40,000
Account Classification Total: Miscellaneous - Miscellaneous		**$ 427**	**$ 72,200**	**$ 72,200**	**$ 87,400**
Transfer - Interfund Transfers					
62305	RENTAL OF AUTO-FLEET MAINTENANCE	-	491,961	491,961	516,558
62309	RENTAL OF AUTO REPLACEMENT	-	271,500	271,500	271,500
69600	TRANSFER TO FLEET	491,961	-	-	-
69601	TRANSFER TO EQUIPMENT REPLACEMENT	271,500	-	-	-
Account Classification Total: Transfer - Interfund Transfers		**$ 763,461**	**$ 763,461**	**$ 763,461**	**$ 788,058**
Department Total: 23 - FIRE MGMT & SUPPORT		**$ 14,142,078**	**$ 14,238,555**	**$ 14,238,555**	**$ 14,462,599**

The Health and Human Services Department mission is to protect, preserve, and promote wellness for people who live, work, and play in Evanston through creative and sustainable partnerships. The Department is a leader in improving the health and well-being of the Evanston community. The Health and Human Services Department's deliverables are based on the idea that health is influenced by more than just individual choices. One's physical and psychosocial environment, culture, government, etc. all play a role in influencing and determining both individual and population health. Healthy outcomes are integrated in a comprehensive approach to bring health, well-being, and equity considerations into the development and implementation of policies, programs, and services of traditionally non-health related government systems or agencies.

The overarching activities of the Health and Human Services Department are directly aligned with the City Council's goal of providing services to at-risk populations. Through its food, environmental, property maintenance, emergency preparedness and communicable disease monitoring activities as well as through the addition of General Assistance and Emergency Assistance programs, the Health and Human Services Department is an active force in supporting the health and well-being of Evanston's residents.

The Health and Human Services Department is responsible for operating programs that prevent infectious and chronic diseases, promote food safety, and assure quality health care and healthy living. The Department also plays a significant role in making sure that Evanston is ready to effectively respond to emergencies, such as natural disasters, emerging disease threats and bioterrorism. The Department carries out its mission in close partnership with local community stakeholders such as hospitals, businesses, elected officials, and School Districts 65 and 202. The Department is focused on eliminating the significant disparities in health between different racial and cultural groups, giving families a healthy start in life, and adopting health reforms that focus on prevention and primary care as well as a better integration of medical care, public health and other needed services.

Financial Summary

Expenditures	**2013 Actual**	**2014 Amended Budget**	**2014 Estimated Actual**	**2015 Adopted Budget**
2407 - Health Services Administration	316,747	319,435	319,435	336,613
2425 - Dental	96,289	-	-	-
2435 - Food and Environmental Health	1,492,113	1,613,995	1,613,995	1,655,438
2440 - Vital Records	143,301	166,549	166,549	97,929
2455 - Community Health	283,183	282,604	282,604	493,300
2460 - Community Purchased Services	586,211	735,098	735,098	1,075,490
Total Expenditures	**$2,917,848**	**$3,117,681**	**$3,117,681**	**$3,658,702**

Health and Human Services Department

Revenues	2013 Actual	2014 Amended Budget	2014 Estimated Actual	2015 Adopted Budget
52016 - Bed & Breakfast Licenses	-	-	75	75
52017 - Collection Box Licenses	-	-	2,500	2,500
52035 - Rooming House Fees	213,692	193,000	200,000	200,000
52046 - Rental Dwelling Registration	57,352	95,000	95,000	75,000
52050 - Other Licenses	20,519	20,000	20,478	20,000
52055 - Long Term Care Licenses	104,580	98,400	98,400	98,400
52061 - Seasonal Food Establish. Licenses	17,696	-	7,500	7,500
52062 - Mobile Food Vendor Licenses	1,028	-	1,000	1,000
52063 - Hen Coop Licenses	850	-	800	800
52070 - Resident Care	540	600	800	600
52085 - Plan Review	9,737	6,248	4,500	5,000
52555 - Housing Code Violation Fines	92,838	97,248	65,000	60,000
53006 - HHS Charges for Service	352,752	-	-	-
53050 - Sanitation Classes	-	1,700	640	-
53105 - Food Establish. License Fees	-	185,000	185,000	185,000
53185 - Temporary Food Licenses	727	7,000	7,500	7,500
53190 - Food Delivery Vehicles	-	5,500	5,500	5,500
53200 - Beverage/Snack Vending Licenses	-	28,000	28,000	28,000
53210 - Tobacco License Fees	-	19,000	19,000	19,000
53215 - Birth Certificate Fees	-	70,000	57,000	56,000
53220 - Death Certificate Fees	-	30,000	26,000	56,000
53230 - Funeral Director's Licenses	-	6,000	6,000	6,000
53235 - Temp. Funeral Director License	-	4,200	4,200	4,200
55025 - IDPH – Local Health Protection	-	76,000	76,000	76,000
53725 - Background Checks (daycare)	120	-	400	400
55075 - Summer Food Inspection	-	400	400	400
55085 - Illinois Tobacco Free Grant	-	31,027	31,027	31,027
55086 - IL HIV Surveillance Grant	-	-	3,500	4,000
55130 - Childhood Lead Poisoning Grant	-	1,000	1,000	1,000
55146 - Other State Grant	-	11,000	26,777	11,000
55150 - Tanning Facility Inspections	200	300	300	300
55173 - CRI Grant	-	43,700	43,700	44,000
55174 - PHEP Grant	-	61,200	61,200	62,000
55231 - Lead Paint Hazard	-	100,000	100,000	100,000
55251 - Federal Grant/AID	500,243	10,000	16,000	8,000
55256 - Illinois Vacant Property Grant	-	-	4,000	71,000
56002 - Women Out Walking	3,956	5,000	4,214	5,000
55171 - Miscellaneous	30,529	41,000	42,044	41,000
Total Revenues	**$1,406,942**	**$1,247,524**	**$1,245,455**	**$1,293,202**

Total Full-Time Equivalent Positions	
Division	2015 Position Total FTE
Health Services Administration	2.00
Food and Environmental Health	14.00
Vital Records	0.00
Community Health	3.00
Health and Human Services Total	**19.10**

FY 2014 Council Goal Performance

_FY 2014 City Council Goal	Department Initiative
Services for At-Risk Families	The Department integrated the General Assistance and Emergency Assistance programs, which were formerly housed in the Township of Evanston, into the Health and Human Services Department as of May 2014
Services for At-Risk Families	The Department helped facilitate Dental Access Days, which provides adult dental services to 160 adults over a two-day period
Services for At-Risk Families	The Department received a state grant to strengthen outreach to HIV-positive individuals to help connect them with needed medical care
Services for At-Risk Families	The Health and Human Services Department is an active partner in the Safe and Healthy Homes Committee, a cross-departmental effort, which addresses emergency housing needs
Services for At-Risk Families	The Department hosted a community-wide Health Summit to identify community health concerns

2015 Initiatives

- Develop targeted program to address the condition of rental housing by using a three-pronged approach focusing on inspections, education, and licensing
- Initiate a pilot program to address asthma in school-aged children
- Prepare for national accreditation through the Public Health Accreditation Board

Ongoing Activity Measures	**2013 Actual**	**2014 Estimated**	**2015 Projected**
Number of licensed food establishments	425	430	435
Number of foodborne illness investigations performed	35	40	40
Total number of food inspections performed	1,600	1,605	1,625
Temporary food inspections performed	200	250	265
Food complaints evaluated / inspected	85	64	70
Food establishment plans reviewed	25	25	25
Rat and Rodent complaints investigated	375	450	450
Number of Communicable Disease Investigations	755	600	600
American Smoke-Out participants	350	400	400
Tobacco Education and Outreach	82	82	82
Environmental Scans of Tobacco Retailers	39	39	39
Grants administered	13	15	15
Dwelling Units Inspected	3,500	3,200	3,300
Occupants Affected by Rooming House Inspections	6,900	6,845	6,900
Get Yourself Tested Participants at ETHS	25	50	50
Number of Women Out Walking Participants	468	400	400
Vacant Building Determinations	60	69	65

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Department:	24 - HEALTH				
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	1,243,493	1,405,443	1,405,443	1,578,176
61050	PERMANENT PART-TIME	25,211	29,250	29,250	-
61055	TEMPORARY EMPLOYEES	3,360	-	-	-
61110	OVERTIME PAY	8,373	13,506	13,506	13,506
61210	LONGEVITY	10,016	6,857	6,857	-
61415	TERMINATION PAYOUTS	31,321	-	-	-
61420	ANNUAL SICK LEAVE PAYOUT	2,510	1,045	1,045	-
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	101	-	-	-
61510	HEALTH INSURANCE	237,164	259,583	259,583	267,723
61615	LIFE INSURANCE	606	676	676	864
61625	AUTO ALLOWANCE	5,009	4,980	4,980	4,980
61626	CELL PHONE ALLOWANCE	356	1,440	1,440	1,440
61630	SHOE ALLOWANCE	1,165	1,240	1,240	1,240
61710	IMRF	148,222	155,881	155,881	171,416
61725	SOCIAL SECURITY	81,863	87,448	87,448	88,225
61730	MEDICARE	19,692	20,452	20,452	21,189
Account Classification Total: Salary & Benefit - Salary and Benefits		**$ 1,818,463**	**$ 1,987,801**	**$ 1,987,801**	**$ 2,148,759**
Serv & Supplies - Services and Supplies					
61060	SEASONAL EMPLOYEES	7,029	3,000	3,000	-
62185	CONSULTING SERVICES	-	-	-	54,333
62190	HOUSING REHAB SERVICES	480	-	-	-
62205	ADVERTISING	-	400	400	400
62210	PRINTING	7,736	5,815	5,815	5,965
62235	OFFICE EQUIPMENT MAINT	-	150	150	150
62275	POSTAGE CHARGEBACKS	-	5,000	5,000	5,000
62295	TRAINING & TRAVEL	7,847	7,028	7,028	6,981
62315	POSTAGE	7,111	200	200	-
62345	COURT COST/LITIGATION	2,200	3,990	3,990	3,990
62360	MEMBERSHIP DUES	3,195	5,400	5,400	5,400
62371	WOMEN OUT WALKING EXPENSE	7,412	4,386	4,386	5,000
62380	COPY MACHINE CHARGES	2,049	2,049	2,049	2,049
62452	CHRONIC DISEASE/DIABETES GRANT EXPENSE	43	-	-	-
62466	HHS PROGRAM SERVICES	159,716	-	-	-
62645	DIGITAL ARCHIVING	178	-	-	2,500
64540	TELECOMMUNICATIONS - WIRELESS	3,489	4,851	4,851	4,851
65010	BOOKS, PUBLICATIONS, MAPS	424	950	950	950
65025	FOOD	684	1,000	1,000	650
65045	LICENSING/REGULATORY SUPP	980	1,000	1,000	1,000
65050	BLDG MAINTENANCE MATERIAL	13,022	-	-	-
65075	MEDICAL & LAB SUPPLIES	486	417	417	417
65085	MINOR EQUIPMENT & TOOLS	921	1,200	1,200	1,200
65090	SAFETY EQUIPMENT	-	750	750	750
65095	OFFICE SUPPLIES	7,960	11,733	11,733	12,233
65110	RECREATION SUPPLIES	41	-	-	-
65125	OTHER COMMODITIES	4,088	200	200	200
65127	LEADPAINT HAZARD GRANT EXPENSE	65,100	100,000	100,000	100,000
65620	OFFICE MACH. & EQUIP.	2,228	3,000	3,000	3,000
Account Classification Total: Serv & Supplies - Services and Supplies		**$ 304,418**	**$ 162,519**	**$ 162,519**	**$ 217,019**
Capital Outlay - Capital Outlay					
65121	RBFI GRANT EXPENSES	6,879	-	-	-
65502	CONSTRUCTION	23,882	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		**$ 30,761**	**$ -**	**$ -**	**$ -**
Ins & Chg Backs - Insurance and Other Chargebacks					
66025	TRANSFER TO DEBT SERVICE - ERI	33,951	35,183	35,183	39,098
66030	MEDICAL INSURANCE	27,690	27,690	27,690	27,690
Account Classification Total: Ins & Chg Backs - Insurance and Other Chargebacks		**$ 61,641**	**$ 62,873**	**$ 62,873**	**$ 66,788**
CSO - Community Sponsored Organizations					
62953	Teen Baby Nursery	-	41,000	41,000	41,000
67005	COMMUNITY SPONS ORG (PRCH SVC)	-	620,765	620,765	770,461
67010	COMMUNITY SPONSORED ORGANIZATIONS	549,545	-	-	-
Account Classification Total: CSO - Community Sponsored Organizations		**$ 549,545**	**$ 661,765**	**$ 661,765**	**$ 811,461**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Miscellaneous - Miscellaneous					
62468	IL TOBACCO FREE COMM EXP	-	10,000	10,000	7,300
62471	VECTOR SURVEILLANCE EXP	-	20,500	20,500	20,500
62472	BEACH WATER TESTING EXP	-	10,000	10,000	10,000
62473	ENVIRONMENTAL HEATH EXP	-	-	-	-
62474	HEALTH PROTECTION EXP	-	11,681	11,681	11,681
62476	CRI GRANT -EXPENSE (HHS)	-	10,042	10,042	5,500
62477	PHEP GRANT-EXPENSE	1,712	20,000	20,000	17,500
62490	OTHER PROGRAM COSTS	124,964	117,333	117,333	103,137
62605	OTHER CHARGES	-	10,000	10,000	14,000
Account Classification Total: Miscellaneous - Miscellaneous		**$ 126,676**	**$ 209,556**	**$ 209,556**	**$ 189,618**
Transfer - Interfund Transfers					
62305	RENTAL OF AUTO-FLEET MAINTENANCE	-	23,881	23,881	25,075
62309	RENTAL OF AUTO REPLACEMENT	(6,822)	9,286	9,286	9,286
66020	TRANSFERS TO OTHER FUNDS	-	-	-	190,696
69600	TRANSFER TO FLEET	23,881	-	-	-
69601	TRANSFER TO EQUIPMENT REPLACEMENT	9,286	-	-	-
Account Classification Total: Transfer - Interfund Transfers		**$ 26,344**	**$ 33,167**	**$ 33,167**	**$ 225,057**
Department Total: 24 - HEALTH		**$ 2,917,848**	**$ 3,117,681**	**$ 3,117,681**	**$ 3,658,702**

The Public Works Department manages the planning, construction, and maintenance of public infrastructure improvements and the delivery of public works services. This includes the design and implementation of work programs and the development of activities to accomplish policies and goals formulated by the City Council and the City Manager. Public Works also assists in developing alternative solutions to community problems for consideration by the Mayor and Council. Divisions within the Department of Public Works include Streets and Sanitation, Parks, Forestry, Engineering, and Fleet Services. Public Works is also responsible for the operation of the Municipal Service Center and the building that previously housed the Recycling Center.

Financial Summary

Expenditures	**2013 Actual**	**2014 Amended Budget**	**2014 Estimated Actual**	**2015 Adopted Budget**
2605 – Director of Public Works	361,299	468,594	468,594	513,324
2610 – Municipal Service Center	325,575	340,512	340,512	392,246
2620 – Infrastructure and Engineering Administration	185,569	595,827	595,827	683,589
2625 – Infrastructure and Engineering	817,039	677,341	677,341	792,323
2630 – Traffic Engineering	525,231	339,353	339,353	200,669
2640 – Traffic Signal and Street Light Maintenance	853,812	874,161	874,161	905,431
2650 – Parks and Forestry Administration	-	567,535	567,535	610,745
2655 – Parks and Forestry Maintenance and Operations	6,960	4,394,617	4,394,617	4,342,557
2665 – Streets and Sanitation Administration	2,327,943	2,194,776	2,194,776	2,319,895
2670 – Streets and Alley Maintenance	3,034,070	3,466,163	3,116,163	3,003,310
2675 – Street Cleaning	493,771	818,951	818,951	900,789
2677 – Facilities	-	2,205,500	2,205,500	2,183,002
2680 – Snow and Ice Control	1,112,081	1,661,647	1,661,647	1,201,075
Total Expenditures	**$10,043,426**	**$18,604,977**	**$18,254,977**	**$18,048,955**

Revenues	**2013 Actual**	**2014 Budget**	**2014 Estimated Actual**	**2015 Proposed Budget**
52126 – Right-of-Way Permits	543,677	290,000	410,000	350,000
52130 – Resident Parking Permit	113,582	128,000	100,000	128,000
52131 – Visitor Parking Permits	14,181	12,300	12,300	12,300
53650 – State Highway Maintenance	56,150	58,000	78,000	68,000
53667 – Tree Preservation	-	-	3,500	3,500
53690 – Wood Recycling	-	35,000	35,000	40,000
53736 – New Pavement Degradation Fee	17,250	10,000	10,150	10,000
53737 – I Heart Evanston Trees Project	-	-	2,500	10,000
55146 – State, County & Other Grants	250,000	-	-	-
56010 – Property Sales and Rental	-	51,543	51,543	51,543
56025 – Damage to Streets Signs	-	2,000	-	2,000

56030 – Damage to Traffic Signals	-	40,000	-	30,000
56067 – Reimbursement – Services and Supplies	-	-	2,000	2,000
56068 – Salt Reimbursement Fee	54,973	-	52,269	75,000
56134 – Private Elm Tree Insurance Money	-	40,000	45,000	41,000
Total Revenues	**$1,049,813**	**$666,843**	**$802,462**	**$773,624**

Total Full-Time Equivalent Positions	
Division	**2015 Position Total FTE**
Director of Public Works	4.25
Municipal Service Center	2.00
Engineering and Infrastructure Administration	4.50
Engineering and Infrastructure	7.00
Traffic Engineering	1.50
Traffic Signal and Light Maintenance	4.00
Parks and Forestry Administration	3.50
Parks and Forestry	30.00
Operations and Maintenance Admin	6.50
Streets and Sanitation	22.00
Street Cleaning	6.00
Facilities	16.20
Public Works Total	**107.45**

FY 2014 City Council Goal Performance

FY 2014 City Council Goal	Department Initiative
City Facilities	Continue to work with the Sustainability Coordinator to reduce energy consumption in all City-owned building throughout the fiscal year through lighting upgrades as well as temperature control efficiencies
City Facilities	Improve energy management techniques with the use of Building Automation Systems to reduce energy consumption throughout the year in City-owned buildings.
City Facilities	Civic Center Security Improvements
City Facilities	Fountain Square Design
City Streets	Citywide Sidewalk Replacement
City Streets	Citywide Traffic Calming
City Streets	Emerson-Ridge-Green Bay Improvements
City Streets	MFT Street Resurfacing
City Streets	Pedestrian Safety, Pavement Marking, Streetlight
City Streets	Water Main Replacements

2015 Initiatives

- Citywide Sidewalk Replacement
- Citywide Traffic Calming
- Dempster Street Signal Modernization
- Emerson-Ridge-Green Bay Construction Plans
- MFT Street Resurfacing
- Pedestrian Safety, Pavement Marking, Streetlight
- Central Street Streetscape (Lincolnwood to Ewing)
- Water Main Replacements
- Civic Center Security Improvements
- Fountain Square Design
- Continue to work closely with all local, state, and federal agencies involved with the control of the Emerald Ash Borer (EAB). Staff will continue to investigate the feasibility of attracting research institutions and/or companies to Evanston to aid in possible curative measures being experimented with and implemented, as well as to locate and apply for any grant funds available for tree removals or planting to replace those being lost due to EAB
- Develop an implementation schedule for the replacement of Park trees within one year of removal to improve park property aesthetics
- Continue the three-year cycle of elm injections using both City employees as well as an outside contractor every third year and evaluate the success of the program overall, which currently stands at just less than 99%
- Continue fundraising efforts begun 2013 to increase the number of trees being planted on City parkways to help offset the additional losses due to EAB
- Continue to work with the Sustainability Coordinator to reduce energy consumption in all City-owned buildings throughout the fiscal year through both lighting upgrades as well as temperature control efficiencies
- Continue using the Building Automation Systems that are in place, as well as those being installed; improve energy management techniques throughout the fiscal year to reduce energy consumption. Look to create one system managed by staff that will monitor all facilities

Ongoing Activity Measures	2013 Actual	2014 Estimated	2015 Projected
In-house design of CIP infrastructure projects	14	15	16
Miles of streets resurfaced – primary routes	1.5 miles	.9 mile	3.7 miles
Miles of streets resurfaced – residential streets	4 miles	4 miles	1.2 miles
Number of civil engineering private development plan reviews	160	180	180
Number of Right-of-Way permits issued	1190	1250	1280
Miles of streets plowed/season	1,850	2,800	1,200
Miles of streets salted/season	895	1,450	850
Tons of salt used/season	5,500	9,000	4,500
Mowing rotation in days	5 Days	4.5 Days	4.5 Days
Parkway trees trimmed by City crews	1,150	1,200	1,300
Total number of parkway elm removed due to DED	36	35	30
Percentage of parkway elms actually removed	1.11%	1.09%	0.95%
Total number of other trees removed	496	520	500

Total number of new park and parkway trees planted	443	490	500
Elm trees covered under private insurance program	380	338	350
Percentage of trees that are removed by the City and replaced within one year (data source: Division tracking)	12%	15%	20%
Deliveries	1,800	1,800	1,800
Civic Center repair costs/sq. ft.	$2.15	$2.50	$2.25
Meeting scheduled	1,850	2,000	2,000
Room set-ups	1,100	1,100	1,100
Staff-hours tracked to work order	19,000	22,000	24,000
Work orders completed	280	850	850

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Department:	26 - PUBLIC WORKS				
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	3,229,561	6,928,015	6,928,015	7,516,352
61050	PERMANENT PART-TIME	123,744	117,877	117,877	122,001
61055	TEMPORARY EMPLOYEES	22,980	17,636	17,636	-
61110	OVERTIME PAY	626,843	1,078,116	1,078,116	505,200
61114	SNOW OT	39,313	105,463	105,463	393,500
61210	LONGEVITY	70,611	69,249	69,249	-
61410	AFSCME SHIFT DIFFERENTIAL	10,079	10,839	10,839	1,000
61415	TERMINATION PAYOUTS	24,456	29,997	29,997	-
61420	ANNUAL SICK LEAVE PAYOUT	13,687	12,296	12,296	-
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	11,923	8,832	8,832	-
61510	HEALTH INSURANCE	661,691	1,502,164	1,502,164	1,441,945
61615	LIFE INSURANCE	1,662	3,748	3,748	3,850
61625	AUTO ALLOWANCE	11,044	14,666	14,666	14,676
61626	CELL PHONE ALLOWANCE	5,460	6,208	6,208	5,916
61630	SHOE ALLOWANCE	6,975	15,270	15,270	13,100
61710	IMRF	467,277	868,239	868,239	903,864
61725	SOCIAL SECURITY	250,249	493,950	493,950	478,746
61730	MEDICARE	60,335	116,707	116,707	123,365
Account Classification Total: Salary & Benefit - Salary and Benefits		**$ 5,637,893**	**$ 11,399,272**	**$ 11,399,272**	**$ 11,523,514**
Serv & Supplies - Services and Supplies					
61060	SEASONAL EMPLOYEES	29,422	110,738	110,738	136,067
62195	LANDSCAPE MAINTENANCE SERVICES	6,960	100,000	100,000	120,000
62199	PARK MNTNCE & FURNITURE RPLCMN	-	25,000	25,000	20,000
62205	ADVERTISING	-	700	700	700
62210	PRINTING	22,195	28,750	28,750	28,750
62225	BLDG MAINTENANCE SERVICES	930	102,516	102,516	102,516
62235	OFFICE EQUIPMENT MAINT	4,321	4,183	4,183	4,183
62245	OTHER EQMT MAINTENANCE	3,316	30,768	30,768	30,918
62275	POSTAGE CHARGEBACKS	-	2,950	2,950	2,950
62280	OVERNIGHT MAIL CHARGES	-	250	250	250
62295	TRAINING & TRAVEL	14,439	19,400	19,400	28,100
62315	POSTAGE	6,968	-	-	-
62335	DATA PROCESSING SERVICES	-	-	-	2,000
62360	MEMBERSHIP DUES	3,561	7,509	7,509	7,460
62375	RENTALS	7,318	82,810	82,810	52,810
62376	2603 SHERIDAN RD RENTALS EXPENSE	-	2,000	2,000	2,000
62380	COPY MACHINE CHARGES	2,539	2,539	2,539	2,539
62385	TREE SERVICES	-	26,000	26,000	26,000
62405	SWANCC DISPOSAL FEES	160	-	-	-
62415	DEBRIS/REMOVAL CONTRACTUAL COSTS	-	65,000	65,000	65,000
62425	ELEVATOR CONTRACT COSTS	-	4,165	4,165	4,165
62430	CUSTODIAL CONTRACT SERVICES	-	20,000	20,000	20,000
62440	OVERHEAD DOOR CONTRACT COSTS	-	10,000	10,000	10,000
62446	ROOF REPAIR CONTRACTUAL SVCS	-	-	-	20,000
62451	TOWING AND BOOTING CONTRACTS	-	60,000	60,000	60,000
62496	DED INOCULATION	-	246,000	246,000	36,000
62497	INOCULATION FUNDING- ANNUAL AMORTIZATION	-	200,000	200,000	250,000
62499	LEGAL	-	151	151	-
62509	SERVICE AGREEMENTS/ CONTRACTS	189,714	240,681	240,681	169,345
62518	SECURITY ALARM CONTRACTS	-	1,000	1,000	2,500
64005	ELECTRICITY	1,612	25,096	25,096	29,400
64006	LIGHTING	262,738	240,000	240,000	240,000
64007	TRAFFIC LIGHT ELECTRICITY	77	84,000	84,000	90,000
64008	FESTIVAL LIGHTING	-	5,000	5,000	5,000
64015	NATURAL GAS	55,843	80,000	80,000	80,000
64540	TELECOMMUNICATIONS - WIRELESS	26,118	36,475	36,475	40,475
64545	PERSONAL COMPUTER SOFTWARE	446	6,000	6,000	2,000
65005	AGRI/BOTANICAL SUPPLIES	1,329	117,000	117,000	117,000
65010	BOOKS, PUBLICATIONS, MAPS	251	1,350	1,350	1,683
65015	CHEMICALS/ SALT	535,191	456,000	456,000	362,500
65020	CLOTHING	45,871	57,000	57,000	80,998
65025	FOOD	55	350	350	350
65040	JANITORIAL SUPPLIES	5,026	15,000	15,000	10,000
65050	BLDG MAINTENANCE MATERIAL	3,642	182,950	182,950	104,650
65055	MATER. TO MAINT. IMP.	124,284	143,692	143,692	146,250

Account Number	Description		2013 Actual Amount		2014 Amended Budget		2014 Estimated Amount		2015 Adopted Budget
65060	MATER. TO MAINT. AUTOS		131		-		-		-
65070	OFFICE/OTHER EQT MTN MATL		66,616		34,500		34,500		38,500
65075	MEDICAL & LAB SUPPLIES		-		500		500		500
65085	MINOR EQUIPMENT & TOOLS		18,234		35,269		35,269		30,650
65090	SAFETY EQUIPMENT		5,157		16,072		16,072		12,350
65095	OFFICE SUPPLIES		4,431		5,255		5,255		5,916
65105	PHOTO/DRAFTING SUPPLIE		(2,899)		200		200		950
65115	TRAFFIC CONTROL SUPPLI		68,555		40,000		40,000		40,000
65550	AUTOMOTIVE EQUIPMENT		-		39,100		39,100		39,100
65620	OFFICE MACH. & EQUIP.		-		500		500		500
Account Classification Total: Serv & Supplies - Services and Supplies		**$**	**1,514,550**	**$**	**3,014,419**	**$**	**3,014,419**	**$**	**2,683,025**
Capital Outlay - Capital Outlay									
65515	OTHER IMPROVEMENTS		5,359		5,000		5,000		5,000
65625	FURNITURE & FIXTURES		4,750		116,000		116,000		51,000
Account Classification Total: Capital Outlay - Capital Outlay		**$**	**10,109**	**$**	**121,000**	**$**	**121,000**	**$**	**56,000**
Ins & Chg Backs - Insurance and Other Chargebacks									
66025	TRANSFER TO DEBT SERVICE - ERI		99,489		218,026		218,026		225,835
66030	MEDICAL INSURANCE		517,753		679,889		679,889		679,889
Account Classification Total: Ins & Chg Backs - Insurance and Other Chargebacks		**$**	**617,242**	**$**	**897,915**	**$**	**897,915**	**$**	**905,724**
CSO - Community Sponsored Organizations									
65155	MINOR EQUIPMENT AND TOOLS		1,441		-		-		-
Account Classification Total: CSO - Community Sponsored Organizations		**$**	**1,441**	**$**	**-**	**$**	**-**	**$**	**-**
Contingencies - Contingencies									
68205	CONTINGENCIES		(1,500)		1,005		1,005		1,005
Account Classification Total: Contingencies - Contingencies		**$**	**(1,500)**	**$**	**1,005**	**$**	**1,005**	**$**	**1,005**
Miscellaneous - Miscellaneous									
66147	TRSF OUT TO SOLID WASTE FUND - PROP TAX		-		1,055,967		1,055,967		1,055,967
Account Classification Total: Miscellaneous - Miscellaneous		**$**	**-**	**$**	**1,055,967**	**$**	**1,055,967**	**$**	**1,055,967**
Transfer - Interfund Transfers									
62305	RENTAL OF AUTO-FLEET MAINTENANCE		-		1,165,293		1,165,293		1,223,614
62309	RENTAL OF AUTO REPLACEMENT		-		600,106		600,106		600,106
66142	TRANSFER TO CIP-STREET REPAIR		-		350,000		-		-
69520	TRANSFER TO SOLID WASTE		1,245,967		-		-		-
69600	TRANSFER TO FLEET		672,117		-		-		-
69601	TRANSFER TO EQUIPMENT REPLACEMENT		345,608		-		-		-
Account Classification Total: Transfer - Interfund Transfers		**$**	**2,263,692**	**$**	**2,115,399**	**$**	**1,765,399**	**$**	**1,823,720**
Department Total: 26 - PUBLIC WORKS		**$**	**10,043,427**	**$**	**18,604,977**	**$**	**18,254,977**	**$**	**18,048,955**

The Parks, Recreation and Community Services Department provides a wide range of services that improve the quality of life of those who live, work or play in Evanston. The department supports the following:

Parks, Recreation
Over 70 parks sites, three recreation centers, sports, after school and preschool programs, camps, recreation programs, special recreation programs for people with special needs, six beaches/boat ramps.

Community Services
Opportunities for youth and young adults through strengthening existing youth services, establishing a network of service partnerships, creating marketable job training and placement and increasing opportunities for social and recreational outlets for disengaged youth. Senior Services: Operate the Levy Senior Center, as well as providing various programs and services for the growing senior population.

Cultural Arts
Ethnic Arts and Lakeshore Arts Festival, camps, arts programs, free Starlight Concert Series and Starlight Movie Series, and Noyes Theater.

Ecology
Natural history and environmental programs, camps, community gardens, fishing and canoeing instruction.

Special Events
Coordination of Citywide Special Events (sponsored by the City and other groups).

Expenditures	2013 Actual	2014 Amended Budget	2014 Estimated Actual	2015 Adopted Budget
3005 – Mgmt. & General Support	337,871	388,616	388,616	422,156
3010 – Business & Fiscal Mgmt.	504,848	568,353	568,353	398,551
3020 – Recreation General Support	524,281	636,339	636,339	724,119
3025 – Park Utilities	68,810	79,500	79,500	79,500
3030 – Robert Crown Center	884,579	854,599	854,599	855,278
3035 – Chandler-Newberger Center	758,674	803,839	803,839	917,608
3040 – Fleetwood-Jourdain Center	890,495	846,959	846,959	900,670
3045 – Fleetwood-Jourdain Theatre	131,987	132,633	132,633	164,119
3050 – Outreach Programs	157,236	213,316	213,316	200,885
3055 – Levy Center & Sr. Services	1,387,706	1,259,075	1,259,075	1,429,349
3065 – Church Street Boat Ramp	35,905	52,377	52,377	55,008
3075 – Dempster Street Facility	11,996	11,180	11,180	12,169
3080 – Beaches	599,080	613,400	613,400	635,765
3085 – Rec. Facility Maintenance*	648,290	-	-	-
3095 – Robert Crown Ice Center	1,202,500	1,168,114	1,168,114	1,162,063
3100 – Sports Leagues	29,307	77,162	77,162	86,749
3105 – Aquatic Camp	100,089	109,668	109,668	119,339
3110 – Tennis	92,513	111,728	111,728	-
3130 – Special Recreation	461,086	443,702	443,702	413,905

3140 – Bus Program	54,079	64,820	64,820	67,068
3150 – Park Service Unit	67,154	80,283	80,283	107,674
3155 – Youth Golf Program	18,455	20,050	20,050	-
3205 – Community Services	7,645	107,000	107,000	-
3210 – Commission on Aging	927	-	-	-
3215 – Youth and Young Adult	675,006	761,223	761,223	996,030
3505 – General Support*	433,833	-	-	-
3510 – Horticultural Maintenance*	55,763	-	-	-
3515 – Parkway Tree Maintenance*	1,370,808	-	-	-
3520 – Dutch Elm Disease Control*	1,706,016	-	-	-
3525 – Tree Planting*	2,977	-	-	-
3535 – Dutch Elm Inoculation*	202,650	-	-	-
3605 – Ecology Center	358,036	306,663	306,663	345,258
3610 – Eco-Quest Day Camp	127,569	124,158	124,158	122,199
3700 – Noyes Cultural Arts Ctr.	15,995	28,231	28,231	-
3705 – Arts Council G&A	432	-	-	-
3707 – NCAP – Public Art	731	-	-	-
3708 – Arts Council Board	561	-	-	-
3710 – Noyes Cultural Arts Center	202,601	241,504	241,504	191,983
3720 – Cultural Arts Programs	615,802	550,268	550,268	428,716
3905 – Transfers	-	936,500	936,500	-
Total Expenditures	**$14,744,293**	**$11,591,260**	**$11,591,260**	**$10,836,161**

** These Business Units were moved to the Public Works Department*

Revenues	**2013 Actual**	**2014 Amended Budget**	**2014 Estimated Actual**	**2015 Adopted Budget**
52045 – Farmers' Market Licenses	41,376	39,800	39,800	41,500
53560 – Charges For Services	5,165,760	-	-	-
53565 – Recreation Program Fees	53,519	5,392,571	5,360,725	5,367,751
53568 – Transfer	75,900	78,716	78,716	78,716
53569 – Special Event Revenue	16,251	25,000	15,000	25,000
53640 – Senior Taxi Coupon Sales	73,628	108,000	108,000	108,000
53667 – Tree Preservation Revenues	26,336	-	-	-
53690 – Wood Recycling	40,740	-	-	-
55055 – Wic Reimbursement	20,169	-	-	-
55146 – State, County And Other Grants	16,115	-	-	-
55251 – Grants And Aid	100,975	-	287,000	-
55255 – Comm Aging Grant	-	86,970	86,970	87,150
55290 – Other Federal Aid	-	9,150	12,100	-
55311 – Youth Organization Umbrella Grant	47,477	40,000	40,000	40,000
56010 – Property Sales And Rental	69,261	-	-	-
56011 – Donations	-	7,000	7,000	7,000
56045 – Miscellaneous Revenue	36,424	5,000	14,516	5,000
56049 – Market Link Vouchers	7,312	16,500	16,500	16,500
56067 – Reimbur-Service And Supplies	4,629	-	-	-

56134 – Private Elm Tree Insurance Money	45,028	-	-	-
Total Revenues	**$5,840,900**	**$5,808,707**	**$6,066,327**	**$5,776,617**

Total Full-Time Equivalent Positions	
Division	**2015 Position Total FTE**
Management and General Support	3.00
Business and Fiscal Management	3.00
Recreation General Support	2.40
Robert Crown Community Center	8.56
Chandler-Newberger Community Center	6.48
Fleetwood-Jourdain Community Center	7.45
Fleetwood-Jourdain Theatre	1.00
Recreation Outreach	0.5
Levy Center/Senior Services	12.50
Beaches	1.25
Robert Crown Ice Rink	6.99
Sports Leagues	0.55
Special Recreation	2.31
Bus Program	1.15
Park Service Unit	1.45
Youth and Young Adult	5.90
Ecology Center	3.77
Noyes Cultural Arts Center	2.87
Cultural Arts Programs	1.60
Parks Recreation and Community Services Total	**72.73**

FY 2014 City Council Goal Performance

FY 2014 City Council Goal	Department Initiative
Services for At-Risk Families	The mobile produce program provided food for approximately 300 individuals/families each month at the Robert Crown Center
Services for At-Risk Families	Robert Crown Center staff was successful at implementing the Gateway for Opportunity Program, which enables employees working in the Afterschool Programs at the center, an opportunity to earn certified training, educational assistance and scholarships for higher education
Services for At-Risk Families	There were 425 surveys collected assessing the age friendliness in the community demonstrating a concern for housing and transportation

2015 Initiatives

Recreation, Ecology, Arts and Community Services Division:

- Fully implement RecTrac ice/room scheduling software for programs at the Robert Crown Center by February 2015
- Incorporate the new sailboat/kayak/paddle board racks at Dempster St. Beach into the permit operation to ensure a smoother issuing in the spring of 2015
- Enhance community participation by offering enrichment programs geared specifically to middle and elementary school students at the Robert Crown Center and Fleetwood-Jourdain Center on a periodic, after-school basis (Spanish Class/After School Art/After School Sports etc.) by October 2015
- Chandler-Newberger staff will collaborate with the Library staff to conduct reading program for youth by November 2015
- By fall 2015, create a home-school science curriculum to begin a class in January 2016
- By spring 2015, develop new programs that will utilize all aspects of nature at the Ecology Center, Ladd Arboretum, Lovelace Park, Lighthouse Landing, Fog Houses and the canal
- By fall 2015, increase the number of residents participating in Ecology Center programming and through mobile workshops
- Provide two outreach congregate meals for seniors within the community by July 2015
- Locate sponsorship for Levy Center daytrips to make them more affordable for older adults by March 2015
- Offer four night and weekend programs for older adults who are still working by September 2015
- Begin a three-year City-wide action plan for ongoing improvement of "Age Friendly Evanston." This will be the first of a five-year process
- Provide better programming and services for newly retired and still working seniors based on a needs assessment conducted by staff
- Improve promotion of the Levy Center and the available services through collaboration with the Citizen Engagement division. The goal is to inform residents prior to them needing our services
- Develop additional opportunities and access points for youth to engage in arts education and expression in the community through programs such as drop in arts studios and school day off/after school arts opportunities no later than October 2015
- Expand the community interactive components of the Concert and Movie Series, including processes for involvement and community input no later than July 2015
- Assemble community stakeholders to support the Ethnic Arts Festival and to commemorate its 30th anniversary celebration no later than July 2015
- Youth Program and Young Adult Staff will hold one City-wide job fair with Evanston Township High School and the Youth Job Center by May 2015
- Youth and Young Adult Staff will establish a job fair corporate steering committee by January 2015

Ongoing Activity Measures	2013 Actual	2014 Estimated	2015 Projected
Scholarships granted (funds not collected)	$147,600	$175,500	$180,765
Beach token sales to Evanston residents	18,350	18,940	18,700
Number of meals served (Summer Food program)	29,135	30,195	32,000
Number of meals served senior congregate lunch program	8,900	8,039	8,400
Beach Token donation fund	$5,048	$8,261	$7,000
Number of vendors at the Farmers' Market	54	57	58
Number of staff trained and certified in American Red Cross CPR/AED	60	60	55
Total participants in all Special Recreation programs	743	810	825
Special Event Permits Issued (City & Private Events)	94	94	97
Total number of camp program registrations	5,811	5,700	5,750
Number of young adults in Career Pathways Program	20	23	23
Number of Youth hired for Mayor's Summer Youth Employment Program	345	500	550

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Department:	30 - PARKS, REC. AND COMMUNITY SERV.				
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	4,846,160	2,850,066	2,850,066	3,321,079
61011	RECREATION INSTRUCTORS REG PAY	11,428	380,396	380,396	412,308
61013	PROGRAM ASSISTANTS	-	202,364	202,364	292,674
61025	RECREATION PROGRAM PAY	-	-	-	-
61050	PERMANENT PART-TIME	780,523	830,326	830,326	771,919
61055	TEMPORARY EMPLOYEES	121,902	-	-	110,000
61062	SPECIAL EVENT PAY	7,122	8,900	8,900	-
61110	OVERTIME PAY	107,073	43,379	43,379	47,475
61114	SNOW OT	4,996	-	-	-
61210	LONGEVITY	121,652	16,654	16,654	-
61410	AFSCME SHIFT DIFFERENTIAL	8,825	2,147	2,147	-
61415	TERMINATION PAYOUTS	43,324	66,691	66,691	-
61420	ANNUAL SICK LEAVE PAYOUT	33,987	12,949	12,949	-
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	16,171	329	329	-
61510	HEALTH INSURANCE	882,150	599,223	599,223	689,113
61615	LIFE INSURANCE	3,041	1,504	1,504	2,517
61625	AUTO ALLOWANCE	18,006	13,980	13,980	14,580
61626	CELL PHONE ALLOWANCE	5,017	5,599	5,599	5,516
61630	SHOE ALLOWANCE	13,260	5,678	5,678	3,720
61655	EMPLOYEE LOANS - INTEREST EXPENSE	1,067	-	-	-
61710	IMRF	630,593	385,468	385,468	446,816
61725	SOCIAL SECURITY	515,376	386,711	386,711	379,946
61730	MEDICARE	146,371	90,318	90,318	90,122
Account Classification Total: Salary & Benefit - Salary and Benefits		**$ 8,318,045**	**$ 5,902,682**	**$ 5,902,682**	**$ 6,587,785**
Serv & Supplies - Services and Supplies					
61060	SEASONAL EMPLOYEES	1,700,755	1,815,504	1,815,504	1,407,370
62110	AUDITING	40	-	-	-
62135	ARCHITECTURAL SERVICES	2,020	-	-	-
62185	CONSULTING SERVICES	76,994	375	375	-
62205	ADVERTISING	17,965	29,180	29,180	29,916
62210	PRINTING	87,933	97,808	97,808	94,208
62215	PHOTOGRAPHERS/BLUEPRINTS	300	600	600	600
62225	BLDG MAINTENANCE SERVICES	81,790	3,166	3,166	3,166
62235	OFFICE EQUIPMENT MAINT	1,382	3,167	3,167	3,983
62245	OTHER EQMT MAINTENANCE	66,093	32,031	32,031	31,799
62275	POSTAGE CHARGEBACKS	-	12,323	12,323	14,148
62295	TRAINING & TRAVEL	28,598	30,627	30,627	29,327
62315	POSTAGE	32,157	24,654	24,654	24,533
62360	MEMBERSHIP DUES	9,721	10,597	10,597	9,783
62365	RECEPTION/ENTERTAINMEN	571	583	583	383
62375	RENTALS	13,701	12,200	12,200	10,200
62380	COPY MACHINE CHARGES	17,620	17,620	17,620	17,620
62385	TREE SERVICES	30,379	-	-	-
62415	DEBRIS/REMOVAL CONTRACTUAL COSTS	-	-	-	-
62425	ELEVATOR CONTRACT COSTS	-	2,660	2,660	2,660
62495	LICENSED PEST CONTROL SERVICES	4,267	4,758	4,758	4,758
62496	DED INOCULATION	31,726	-	-	-
62497	INOCULATION FUNDING- ANNUAL AMORTIZATION	200,000	-	-	-
62500	TECHNICAL INFORMATION SERVICES	16,869	16,800	16,800	16,800
62505	INSTRUCTOR SERVICES	222,345	268,695	268,695	244,950
62506	WORK- STUDY	19,701	21,088	21,088	17,166
62507	FIELD TRIPS	144,395	136,901	136,901	131,546
62508	SPORTS OFFICIALS	21,516	24,500	24,500	26,664
62509	SERVICE AGREEMENTS/ CONTRACTS	179,081	27,978	27,978	20,078
62510	EDUCATOR SERVICES	-	700	700	525
62511	ENTERTAIN/PERFORMER SERV	-	84,050	84,050	80,550
62513	COMMUNITY PICNIC-SPECIAL EVENTS	13,828	8,000	8,000	8,000
62515	RENTAL SERVICES	306	26,680	26,680	26,680
62518	SECURITY ALARM CONTRACTS	438	9,782	9,782	14,657
62525	CONTRACTUAL SERVICES CHARGEBACK	6,701	-	-	-
62665	CONTRIB TO OTHER AGENCIES	10,850	11,500	11,500	-
62695	COUPON PMTS-CAB SUBSIDY	120,996	165,000	165,000	165,000
62705	BANK SERVICE CHARGES	92,506	75,000	75,000	75,000
62965	F/J FITNESS EQUIPMENT	36,312	-	-	-
64005	ELECTRICITY	347,749	353,374	353,374	355,862

	64015	NATURAL GAS	135,771	128,659	128,659	128,659
	64530	TELECOMMUNICATIONS - HANDHELD EQUIPMENT	-	83	83	83
	64540	TELECOMMUNICATIONS - WIRELESS	27,991	11,245	11,245	10,655
	65005	AGRI/BOTANICAL SUPPLIES	129,974	550	550	550
	65010	BOOKS, PUBLICATIONS, MAPS	593	1,099	1,099	1,233
	65015	CHEMICALS/ SALT	3,736	-	-	-
	65020	CLOTHING	19,107	23,508	23,508	24,475
	65025	FOOD	175,567	208,425	208,425	190,813
	65040	JANITORIAL SUPPLIES	54,822	38,565	38,565	39,065
	65045	LICENSING/REGULATORY SUPP	10,344	7,050	7,050	9,700
	65050	BLDG MAINTENANCE MATERIAL	272,479	59,247	59,247	46,830
	65055	MATER. TO MAINT. IMP.	26,895	4,582	4,582	4,582
	65060	MATER. TO MAINT. AUTOS	322	-	-	-
	65070	OFFICE/OTHER EQT MTN MATL	28,237	14,215	14,215	14,015
	65075	MEDICAL & LAB SUPPLIES	1,007	1,016	1,016	1,666
	65080	MERCHANDISE FOR RESALE	8,515	9,900	9,900	6,900
	65085	MINOR EQUIPMENT & TOOLS	29,141	4,100	4,100	2,800
	65090	SAFETY EQUIPMENT	14,522	2,800	2,800	3,200
	65095	OFFICE SUPPLIES	28,910	29,379	29,379	26,155
	65105	PHOTO/DRAFTING SUPPLIE	300	-	-	200
	65110	RECREATION SUPPLIES	267,129	253,731	253,731	241,157
	65115	TRAFFIC CONTROL SUPPLI	520	40	40	-
	65125	OTHER COMMODITIES	17,859	18,960	18,960	11,350
	65550	AUTOMOTIVE EQUIPMENT	39,079	-	-	-
	65630	LIBRARY BOOKS	24	-	-	-
	65635	PERIODICALS	57	-	-	-
Account Classification Total: Serv & Supplies - Services and Supplies			**$ 4,930,505**	**$ 4,145,055**	**$ 4,145,055**	**$ 3,632,020**
Capital Outlay - Capital Outlay						
	62251	CROWN CENTER SYSTEMS REPAIR	-	20,000	20,000	20,000
	65502	CONSTRUCTION	85,745	1,367	1,367	-
	65510	BUILDINGS	308	-	-	-
	65515	OTHER IMPROVEMENTS	-	-	-	-
	65625	FURNITURE & FIXTURES	10,667	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay			**$ 96,720**	**$ 21,367**	**$ 21,367**	**$ 20,000**
Ins & Chg Backs - Insurance and Other Chargebacks						
	66025	TRANSFER TO DEBT SERVICE - ERI	204,301	96,796	96,796	100,261
	66030	MEDICAL INSURANCE	283,289	121,153	121,153	121,153
Account Classification Total: Ins & Chg Backs - Insurance and Other Chargebacks			**$ 487,590**	**$ 217,949**	**$ 217,949**	**$ 221,414**
CSO - Community Sponsored Organizations						
	63095	HANDYMAN PROGRAM	49	-	-	-
Account Classification Total: CSO - Community Sponsored Organizations			**$ 49**	**-**	**-**	**-**
Miscellaneous - Miscellaneous						
	62490	OTHER PROGRAM COSTS	405	204,317	204,317	206,593
	62560	TELEPHONE TELEGR CHBK	-	84	84	84
	66150	TRSF TO DEBT SERV	-	-	-	-
Account Classification Total: Miscellaneous - Miscellaneous			**$ 405**	**$ 204,401**	**$ 204,401**	**$ 206,677**
Transfer - Interfund Transfers						
	62305	RENTAL OF AUTO-FLEET MAINTENANCE	-	99,226	99,226	104,185
	62309	RENTAL OF AUTO REPLACEMENT	-	64,080	64,080	64,080
	66020	TRANSFERS TO OTHER FUNDS	-	-	-	-
	66142	TRANSFER TO CIP-STREET REPAIR	-	636,500	636,500	-
	66143	TRANS. TO CIP- STREET & ENGIN. SVCS	-	300,000	300,000	-
	69600	TRANSFER TO FLEET	592,402	-	-	-
	69601	TRANSFER TO EQUIPMENT REPLACEMENT	318,578	-	-	-
Account Classification Total: Transfer - Interfund Transfers			**$ 910,980**	**$ 1,099,806**	**$ 1,099,806**	**$ 168,265**
Department Total: 30 - PARKS, REC. AND COMMUNITY SERV.			**$ 14,744,293**	**$ 11,591,260**	**$ 11,591,260**	**$ 10,836,161**

PART IV

OTHER FUNDS BUDGET

#175 - General Assistance

The General Assistance Program, which is mandated by the State of Illinois, is administered by the City of Evanston and supported by Evanston tax revenues. The program provides assistance (up to $500.00 monthly) to Evanston residents who are not eligible for other forms of state or federal financial assistance and do not have resources to support their basic needs. The goals of the General Assistance program are to assist individuals and prepare them to become employment-ready through resources available in the General Assistance program as well as through programs administered by other City departments. Services will be delivered through a comprehensive system of care, which emphasizes identifying the most appropriate, least restrictive setting to promote the highest level of functioning.

General Assistance staff members are committed to the following:

- Deliver services professionally and treat all clients with dignity and respect
- Manage business operations effectively and efficiently
- Promote accountability, transparency and quality in all program services

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Property Taxes	-	-	386,553	1,348,553
Transfer from Other Funds	-	-	534,610	-
Misc. Revenues	-	-	19,375	25,000
Investment Income	-	-	200	1,000
Total Revenue	**$ -**	**$ -**	**$ 940,738**	**$ 1,374,553**
Operating Expenditures				
Salary & Benefits	-	-	148,000	215,319
GA Client Services	-	-	752,850	1,155,050
Total Expenditures	**$ -**	**$ -**	**$ 900,850**	**$ 1,370,369**
Net Surplus (Deficit)	**$ -**	**$ -**	**$ 39,888**	**$ 4,184**
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ 39,888**
Ending Fund Balance	**$ -**	**$ -**	**$ 39,888**	**$ 44,072**

2015 Initiatives

- Serve the needs of financially distressed residents
- Prevent temporary financial difficulty
- Facilitate job readiness training
- Assist in identifying potential employment for eligible candidates

- Improve financial and health literacy
- Provide central case management and referral services

Total Full-Time Equivalent Positions	
Division	2015 Position Total FTE
General Assistance	3.00
General Assistance Total	**3.00**

Ongoing Activity Measures	FY 2014 Projections	FY 2015 Projections
Job readiness and financial literacy skills workshops	4	8
GED course participants	30	30
Clients securing part- or full-time employment	50	50
Referrals to community partner agencies	25	50
Clients receiving short-term case management services	75	75
Client housing stabilized/homelessness averted	5	10

Account Number	Description	2013 Actual Amount	2014 Adopted Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 175 - GENERAL ASSISTANCE FUND					
Expenditures					
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	-	-	100,000	163,012
61510	HEALTH INSURANCE	-	-	10,000	20,615
61710	IMRF	-	-	18,000	19,220
61725	SOCIAL SECURITY	-	-	4,000	9,264
61730	MEDICARE	-	-	16,000	3,208
Account Classification Total: Salary and Benefits		**$ -**	**$ -**	**$ 148,000**	**$ 215,319**
Serv & Supplies - Services and Supplies					
62130	LEGAL SERVICES-GENERAL	-	-	9,500	-
62275	POSTAGE CHARGEBACKS	-	-	800	800
62295	TRAINING & TRAVEL	-	-	2,500	2,500
62360	MEMBERSHIP DUES	-	-	-	500
64566	RENTAL EXPENSE- GA CLIENT	-	-	168,000	250,000
64567	PERSONAL EXPENSE- GA CLIENT	-	-	448,000	750,000
64568	TRANSPORTATION EXPENSE- GA CLIENT	-	-	2,250	2,250
64569	50/50 WORK PROGRAM- GA CLIENT	-	-	-	1,500
64570	CLIENT OTHER NEEDS- GA CLIENT	-	-	500	500
64571	HOSPITAL INPATIENT- GA CLIENT	-	-	2,000	3,000
64572	HOSPITAL OUTPATIENT- GA CLIENT	-	-	3,750	6,000
64573	ALL OTHER PHYSICIANS- GA CLIENT	-	-	2,000	3,500
64574	DRUGS- GA CLIENT	-	-	60,000	60,000
64575	OTHER MEDICAL- GA CLIENT	-	-	350	5,000
64576	GLASSES/EYE EXAM & TREATMENT- GA CLIENT	-	-	1,000	1,000
64577	EMERGENCY ROOM PHYSICIANS- GA CLIENT	-	-	3,000	500
64578	PSYCH OUTPATIENT/MENTAL- GA CLIENT	-	-	8,000	8,000
64579	TRANSPORTATION-AMBULATORY- GA CLIENT	-	-	500	500
64580	CASTASTROPHIC INSURANCE- GA CLIENT	-	-	3,200	2,500
64581	X-RAYS- GA CLIENT	-	-	4,500	5,000
64582	MORTGAGE/RENTAL EXPENSE-EAS CLIENT	-	-	25,000	45,000
64584	FOOD VOUCHERS - EMERGENCY-EAS CLIENT	-	-	2,000	1,000
64585	UTILITIES - COMED-EAS CLIENT	-	-	5,000	-
64587	UTILITIES - COE WATER -EAS CLIENT	-	-	-	5,000
65095	OFFICE SUPPLIES	-	-	1,000	1,000
Account Classification Total: Services and Supplies		**$ -**	**$ -**	**$ 752,850**	**$ 1,155,050**
Department Total: 175 - GENERAL ASSISTANCE FUND		**$ -**	**$ -**	**$ 900,850**	**$ 1,370,369**

#176 – Human Services

The Human Services fund was created to protect Evanston's most vulnerable residents and to provide individuals and families with access to services that promote self-sufficiency and address mental health concerns. This includes community purchased services, crisis intervention services and the Community Action Program. Community purchased services include allocations recommended by the Evanston Mental Health Board to support mental and social service organizations serving Evanston residents. Crisis intervention needs are currently being addressed through an agreement with Presence Health to offer clinical and 24-hour crisis services. The Community Action Program supports community initiatives to support at-risk families, veterans and vulnerable populations.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Transfer from General Fund	-	-	-	884,794
Total Revenue	**$ -**	**$ -**	**$ -**	**$ 884,794**
Operating Expenditures				
Presence Crisis Intervention Services	-	-	-	73,333
Child Care Center of Evanston	-	-	-	22,000
Childcare Network of Evanston	-	-	-	133,750
Community Action Program	-	-	-	33,215
Connections for the Homeless	-	-	-	29,700
Family Focus	-	-	-	36,100
Housing Options	-	-	-	58,900
Infant Welfare Society of Evanston	-	-	-	74,500
LAF	-	-	-	14,900
Meals at Home	-	-	-	8,000
Metropolitan Family Services	-	-	-	63,300
Moran Center	-	-	-	41,500
North Shore Senior Center	-	-	-	40,000
Northwest CASA	-	-	-	15,000
PEER Services	-	-	-	99,900
SHORE	-	-	-	115,055
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 859,153**
Net Surplus (Deficit)	**$ -**	**$ -**	**$ -**	**$ 25,641**
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ 25,641**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 176 - HUMAN SERVICES FUND					
Expenditures					
CPS-- Community Purchased Services					
62491	PRESENCE CRISIS INTERVENTION SERVICES	-	-	-	73,333
62832	CHILD CARE CENTER OF EVANSTON	-	-	-	22,000
62860	CHILDCARE NETWORK OF EVANSTON	-	-	-	133,750
62861	COMMUNITY ACTION PROGRAM	-	-	-	33,215
62890	CONNECTIONS FOR THE HOMELESS	-	-	-	29,700
62930	FAMILY FOCUS	-	-	-	36,100
62935	HOUSING OPTIONS	-	-	-	58,900
62940	INFANT WELFARE SOCIETY	-	-	-	74,500
62941	LAF	-	-	-	14,900
62942	MEALS AT HOME	-	-	-	8,000
62943	METROPOLITAN FAMILY SERV	-	-	-	63,300
62945	MORAN CENTER	-	-	-	41,500
62946	NORTH SHORE SENIOR CENTER	-	-	-	40,000
62951	NORTHWST CASA	-	-	-	15,000
62952	PEER SERVICES	-	-	-	99,900
62954	SHORE COMMUNITY SERVICES	-	-	-	115,055
Account Classification Total: CSO - Community Sponsored Organizations		**$ -**	**$ -**	**$ -**	**$ 859,153**
Department Total: 176 - HUMAN SERVICES FUND		**$ -**	**$ -**	**$ -**	**$ 859,153**

#185 - Library

The Evanston Public Library aims to be the heart of the community by promoting the development of independent, self-confident and literate citizens by providing open access to cultural, intellectual, technological and informational resources.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Property Taxes	4,165,513	5,032,097	5,028,831	5,813,505
Library Fines & Fees	169,583	164,000	156,000	156,000
Library Material Replacement	12,484	14,000	12,000	12,000
Copy Machine Charges	18,814	21,200	17,600	17,500
Meeting Room Fees	12,397	10,400	12,400	12,500
Non-resident Cards	1,565	1,040	1,300	1,300
North Branch Rental Income	58,697	60,000	27,495	22,360
State Per Capita Grant	103,995	94,177	94,177	94,177
Personal Property Replacement Tax	50,200	50,200	50,200	50,200
Video Rentals	-	-	-	-
Transfer from Economic Development Fund	9,900	-	-	-
Investment		-	1,354	-
Book Sales	56,140	65,000	57,000	57,000
Fund for Excellence	127,433	125,000	125,000	135,000
Grants and Donations	-	116,544	117,383	89,150
Miscellaneous	3,854	-	-	-
Transfer from Endowment Income	131,249	159,315	159,315	171,000
Total Revenue	**$ 4,921,824**	**$ 5,912,973**	**$ 5,860,055**	**$ 6,631,692**
Operating Expenditures				
Youth Services	903,873	1,030,009	997,919	1,069,764
Adult Services	1,538,627	1,514,037	1,537,348	1,640,492
Circulation	605,865	573,258	543,295	653,666
Neighborhood Services	325,649	456,527	408,226	527,618
Technical Services	431,115	538,878	518,597	658,530
Maintenance	672,615	660,702	746,895	769,204
Administration	678,430	1,103,016	1,094,185	1,298,268
Library Grants	35,569	36,546	26,850	14,150
Total Expenditures	**$ 5,191,743**	**$ 5,912,973**	**$ 5,873,315**	**$ 6,631,692**
Net Surplus (Deficit)	**$ (269,919)**	**$ -**	**$ (13,260)**	**$ -**
Beginning Fund Balance	**$ 1,101,096**	**$ -**	**$ 982,764**	**$ 969,504**
Adjustment to GAAP Basis of Accounting	**$ 151,587**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 982,764**	**$ -**	**$ 969,504**	**$ 969,504**

Notes for Financial Summary: The Library Fund was created as part of the FY 2012 Budget. The FY 2013 budget includes revenue from the Fund for Excellence, the library book sales and a transfer from endowment income.

2015 Initiatives

- Produce year-long series of programs on "The Power of Words"
- Make necessary investments in diverse and balanced collections - both virtual and physical
- Further develop partnerships with schools, community organizations, business and City recreation centers to deliver services throughout Evanston
- Expand programs and expand print, in-person, and virtual readers' advisory services to children, teens, and adults throughout Evanston in order to foster a love of reading and learning
- Develop significant new revenue sources through grants and fundraising
- Administer user satisfaction surveys to assess customer service satisfaction
- Continuously improve the delivery of courteous and professional library services to all patrons

Total Full-Time Equivalent Positions	
Division	**2015 Position Total FTE**
Youth Services	11.30
Adult Services	14.21
Circulation	15.31
Neighborhood Services	6.01
Technical Services	6.95
Maintenance	5.30
Administration	7.07
Library Fund Total	**66.15**

Ongoing Activity Measures	**2013 Actual**	**2014 Estimated**	**2015 Projected**
Children's Programs & Attendance	1,465/30,662	1,480/30,969	1,495/31,279
Participants in the Summer Reading Program	3,573	3,609	3,645
Teen Programs & Attendance	424/4,101	428/4,142	432/4,183
Adult Programs & Attendance	649/4,620	655/4,666	662/4,713
Reference and directional questions answered	266,134	268,795	271,483
Patrons using Internet in-house	90,986	91,896	92,815
Items checked out	1,082,797	1,093,625	1,104,561
Library visitors	664,644	671,290	678,003
Public meeting rooms bookings	5,610	5,666	5,723
Library donors	802	810	818
Children's Programs & Attendance	1,465/30,662	1,480/30,969	1,495/31,279
Participants in the Summer Reading Program	3,573	3,609	3,645
Teen Programs & Attendance	424/4,101	428/4,142	432/4,183
Adult Programs & Attendance	649/4,620	655/4,666	662/4,713
Reference and directional questions answered	266,134	268,795	271,483

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 185 - LIBRARY FUND					
Expenditures					
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	1,605,997	1,776,019	1,993,401	2,315,615
61012	LIBRARY SUBSTITUES	(2,130)	50,212	47,100	15,733
61025	RECREATION PROGRAM PAY	64,099	-	-	-
61050	PERMANENT PART-TIME	1,192,478	1,395,687	1,101,300	1,207,631
61110	OVERTIME PAY	8,707	9,300	10,300	9,300
61210	LONGEVITY	38,729	27,004	25,200	-
61410	AFSCME SHIFT DIFFERENTIAL	1,839	-	-	-
61415	TERMINATION PAYOUTS	21,216	-	53,350	69,250
61420	ANNUAL SICK LEAVE PAYOUT	10,126	-	2,000	-
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	21,748	-	3,400	-
61510	HEALTH INSURANCE	318,122	365,412	365,363	448,593
61615	LIFE INSURANCE	560	653	653	653
61625	AUTO ALLOWANCE	6,444	7,200	7,200	7,200
61626	CELL PHONE ALLOWANCE	2,017	2,400	2,400	2,400
61630	SHOE ALLOWANCE	465	465	465	495
61710	IMRF	297,648	331,336	344,205	377,945
61725	SOCIAL SECURITY	180,461	198,188	196,300	210,258
61730	MEDICARE	43,068	46,349	46,000	45,846
Account Classification Total: Salary & Benefit - Salary and Benefits		**$ 3,811,595**	**$ 4,210,225**	**$ 4,198,637**	**$ 4,710,919**
Serv & Supplies - Services and Supplies					
62185	CONSULTING SERVICES	11,405	25,000	19,000	45,000
62210	PRINTING	6,641	1,800	5,200	1,800
62225	BLDG MAINTENANCE SERVICES	246,979	166,214	240,200	225,007
62235	OFFICE EQUIPMENT MAINT	9,513	11,900	9,000	12,000
62245	OTHER EQMT MAINTENANCE	1,869	1,117	200	1,000
62272	OTHER PROFESSIONAL SERVICES	198,521	-	-	-
62275	POSTAGE CHARGEBACKS	-	1,500	2,000	1,600
62290	TUITION	-	20,000	5,000	15,000
62295	TRAINING & TRAVEL	33,576	20,000	15,000	22,500
62315	POSTAGE	8,094	5,000	5,200	5,000
62340	COMPTER LICENSE & SUPP	16,772	28,175	28,000	31,070
62341	INTERNET SOLUTION PROVIDERS	18,471	244,200	250,900	244,034
62360	MEMBERSHIP DUES	2,625	1,430	1,450	2,005
62375	RENTALS	32,726	41,500	41,500	42,750
62380	COPY MACHINE CHARGES	12,268	12,268	12,300	12,268
62431	ARMORED CAR SERVICES	389	-	500	500
62506	WORK- STUDY	5,944	5,600	5,900	8,200
62705	BANK SERVICE CHARGES	2,892	-	3,000	4,000
64015	NATURAL GAS	32,749	27,000	31,500	33,000
64540	TELECOMMUNICATIONS - WIRELESS	1,883	2,200	1,500	2,200
65020	CLOTHING	(78)	-	-	-
65040	JANITORIAL SUPPLIES	10,243	10,000	8,000	10,000
65050	BLDG MAINTENANCE MATERIAL	37,157	30,000	25,000	21,200
65095	OFFICE SUPPLIES	23,641	38,550	32,000	69,200
65100	LIBRARY SUPPLIES	50,547	73,723	57,000	53,120
65125	OTHER COMMODITIES	58	2,328	1,850	1,700
65555	PERSONAL COMPUTER EQUIPMENT	684	31,965	25,000	30,500
65630	LIBRARY BOOKS	415,124	435,800	394,000	507,800
65635	PERIODICALS	20,521	18,900	18,400	18,140
65641	AUDIO VISUAL COLLECTIONS	90,792	117,900	107,400	122,400
Account Classification Total: Serv & Supplies - Services and Supplies		**$ 1,292,006**	**$ 1,374,070**	**$ 1,346,000**	**$ 1,542,994**
Capital Outlay - Capital Outlay					
65503	FURNITURE / FIXTURES / EQUIPMENT	5,185	-	-	46,430
Account Classification Total: Capital Outlay - Capital Outlay		**$ 5,185**	**$ -**	**$ -**	**$ 46,430**
Ins & Chg Backs - Insurance and Other Chargebacks					
66025	TRANSFER TO DEBT SERVICE - ERI	72,204	74,597	74,597	77,268
66030	MEDICAL INSURANCE	5,898	40,000	-	-
66059	HEALTH INSURANCE OPT OUT EXPENSE	-	-	-	-
Account Classification Total: Ins & Chg Backs - Insurance and Other Chargebacks		**$ 78,102**	**$ 114,597**	**$ 74,597**	**$ 77,268**
Contingencies - Contingencies					
68205	CONTINGENCIES	774	-	-	-
Account Classification Total: Contingencies - Contingencies		**$ 774**	**$ -**	**$ -**	**$ -**
Miscellaneous - Miscellaneous					
66148	TRSF OUT TO GEN FUND FROM LIBR	-	210,000	250,000	250,000

Account Number	Description		2013 Actual Amount		2014 Amended Budget		2014 Estimated Amount		2015 Adopted Budget
Account Classification Total: Miscellaneous - Miscellaneous		**$**	**-**	**$**	**210,000**	**$**	**250,000**	**$**	**250,000**
Transfer - Interfund Transfers									
62305	RENTAL OF AUTO-FLEET MAINTENANCE		-		2,381		2,381		2,381
62309	RENTAL OF AUTO REPLACEMENT		-		1,700		1,700		1,700
69600	TRANSFER TO FLEET		2,381		-		-		-
69601	TRANSFER TO EQUIPMENT REPLACEMENT		1,700		-		-		-
Account Classification Total: Transfer - Interfund Transfers		**$**	**4,081**	**$**	**4,081**	**$**	**4,081**	**$**	**4,081**
Department Total: 185 - LIBRARY FUND		**$**	**5,191,743**	**$**	**5,912,973**	**$**	**5,873,315**	**$**	**6,631,692**

#186 – Library Capital

The Library Capital Fund is a newly created fund that accounts for major capital expenses such as facility improvements, major maintenance activities or purchases of major systems. Funding for these expenses comes from debt financing, donations or transfers from the Library Operating budget.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Bond Proceeds	-	-	-	605,700
Interest Income	-	-	-	-
Total Revenue	**$ -**	**$ -**	**$ -**	**$ 605,700**
Operating Expenditures				
General Management & Support	-	-	-	-
Economic Development Projects	-	-	-	-
Other Charges	-	-	-	-
Transfer to General Fund	-	-	-	-
Capital Projects	-	-	-	-
Capital Projects	-	-	-	605,700
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 605,700**
Net Surplus (Deficit)	**$ -**	**$ -**	**$ -**	**$ -**
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

The Library Capital Fund is proposed to be created to track major capital expenditures for library facilities. Projects for 2015 are:

- Main Library HVAC System $185,100
- Main Library Elevator Upgrade $ 47,200
- Main Library Weatherproofing $ 99,200
- North Branch Weatherproofing $ 83,500
- North Branch Mechanical/Plumbing $190,700

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015Adopted Budget
Fund:	186 - LIBRARY CAPITAL IMPROVEMENT FD				
Expenditures					
Capital Outlay - Capital Outlay					
65515	OTHER IMPROVEMENTS	-	-	-	605,700
Account Classification Total: Capital Outlay - Capital Outlay		**$ -**	**$ -**	**$ -**	**$ 605,700**
Department Total: 186 - LIBRARY CAPITAL IMPROVEMENT FD		**$ -**	**$ -**	**$ -**	**$ 605,700**

#187 – Library Debt

The Library Debt Fund was created to repay the outstanding debt obligation associated with the financing of the Evanston Public Library Main Branch. This fund accounts for the debt service costs associated with Library debt issuance to fund capital projects. Revenues for this fund come from the Library's tax levy, and expenses are paid to the City as a part of the annual payment of all outstanding bonds.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Property Taxes	-	748,178	748,178	605,138
Interest Income	-	1,000	1,000	1,000
Total Revenue	**$ -**	**$ 749,178**	**$ 749,178**	**$ 606,138**
Operating Expenditures				
Principal on Bonds	-	643,039	643,039	520,100
Interest on Bonds	-	105,139	105,139	85,038
Total Expenditures	**$ -**	**$ 748,178**	**$ 748,178**	**$ 605,138**
Net Surplus (Deficit)	**$ -**	**$ 1,000**	**$ 1,000**	**$ 1,000**
Beginning Fund Balance	**$ -**	**$ -**	**$ 1,000**	**$ 1,000**
Ending Fund Balance	**$ -**	**$ -**	**$ 1,000**	**$ 2,000**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 187 - LIBRARY DEBT SERVICE FUND					
Expenditures					
Debt Service - Debt Service					
68305	DEBT SERVICE- PRINCIPAL	-	643,039	643,039	520,100
68315	DEBT SERVICE- INTEREST	-	105,139	105,139	85,038
Account Classification Total: Debt Service - Debt Service		**$ -**	**$ 748,178**	**$ 748,178**	**$ 605,138**
Department Total: 187 - LIBRARY DEBT SERVICE FUND		**$ -**	**$ 748,178**	**$ 748,178**	**$ 605,138**

#195 – Neighborhood Stabilization Program 2

The Neighborhood Stabilization Program 2 (NSP2) was funded by the American Recovery and Reinvestment Act of 2009 to stabilize neighborhoods that have been negatively impacted by high numbers of foreclosed and vacant homes.

Evanston's NSP2 proposal includes two strategies to stabilize neighborhoods in two census tracts, 8092 and 8102:

- The acquisition, rehabilitation, and re-occupancy of 100 units of foreclosed or abandoned housing
- The redevelopment of two blighted parcels of vacant land in West Evanston into new housing consistent with the West Evanston Master Plan.

All housing units rehabbed or developed with NSP2 funds will be rented or sold to households with incomes at or below 120% of the area median income (AMI); 25% of total grant funds will be used to benefit households with incomes at or below 50% AMI as required by HUD. In 2013, the City's application for land banking was approved by HUD. Four properties will be land banked and their disposition determined within 10 years following grant closeout. Grant closeout is targeted by year end 2014. Some NSP2 program income will be retained to maintain land banked properties and for required compliance.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Grant Proceeds	2,885,571	458,044	485,268	-
Program Income	347	-	561,121	500,000
Total Revenue	**$ 2,885,918**	**$ 458,044**	**$ 1,046,389**	**$ 500,000**
Operating Expenditures				
Development Activities	2,653,384	250,500	433,524	314,994
Administration	128,520	173,498	83,819	56,911
Transfer to Debt Service	-	4,046	4,046	4,191
Transfer to Insurance	16,390	-	-	-
Transfer to General Fund	87,624	30,000	25,000	7,500
Total Expenditures	**$ 2,885,918**	**$ 458,044**	**$ 546,389**	**$ 383,596**
Net Surplus (Deficit)	**$ -**	**$ -**	**$ 500,000**	**$ 116,404**
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ 500,000**
Ending Fund Balance	**$ -**	**$ -**	**$ 500,000**	**$ 616,404**

#195 – Neighborhood Stabilization Program 2

2015 Initiatives

- Complete sales and rental of all scattered site units and Emerson Square
- Record all final Land Use Restriction Agreements
- Complete all required rental and ownership compliance work
- Submit land banking plan to HUD for approval
  Submit required documents for grant closeout following drawdown of all grant funds and approval of land banking plan.

Total Full-Time Equivalent Positions

Division	2015 Position Total FTE
Neighborhood Stabilization	0.5
Neighborhood Stabilization Fund Total	**0.5**

Ongoing Activity Measures	2013 Actual	2014 Estimated	2015 Projected
Number of housing units rehabbed	3.3	2.7	3.0

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 195 - NEIGHBORHOOD STABILIZATION FUND					
Expenditures					
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	98,160	40,307	50,000	39,314
61050	PERMANENT PART-TIME	3,477	40,072	25,976	9,995
61110	OVERTIME PAY	1,824	8,000	-	1,000
61210	LONGEVITY	194	-	-	-
61415	TERMINATION PAYOUTS	3,228	-	-	-
61510	HEALTH INSURANCE	16,322	6,819	6,819	5,608
61615	LIFE INSURANCE	68	44	44	6
61630	SHOE ALLOWANCE	155	-	-	-
61710	IMRF	12,252	8,842	8,842	4,688
61725	SOCIAL SECURITY	6,586	4,874	4,874	2,466
61730	MEDICARE	1,558	1,140	1,140	578
Account Classification Total: Salary & Benefit - Salary and Benefits		**$ 143,825**	**$ 110,098**	**$ 97,695**	**$ 63,655**
Serv & Supplies - Services and Supplies					
62185	CONSULTING SERVICES	-	23,400	-	-
62205	ADVERTISING	8,525	1,000	-	1,000
62210	PRINTING	39	-	-	-
62275	POSTAGE CHARGEBACKS	117	500	500	500
62285	COURIER CHARGES	-	-	100	250
62295	TRAINING & TRAVEL	714	2,000	200	500
62380	COPY MACHINE CHARGES	-	1,000	800	300
62509	SERVICE AGREEMENTS/ CONTRACTS	33,780	35,000	-	500
62705	BANK SERVICE CHARGES	-	-	-	-
64545	PERSONAL COMPUTER SOFTWARE	1,075	-	-	-
65095	OFFICE SUPPLIES	10	500	500	200
Account Classification Total: Serv & Supplies - Services and Supplies		**$ 44,260**	**$ 63,400**	**$ 2,100**	**$ 3,250**
Capital Outlay - Capital Outlay					
62481	ACQUISITION/CLOSING COSTS	631	-	-	-
62482	CONSTRUCTION	523,569	75,000	140,000	-
62483	DEVELOPER FEES	94,930	70,000	81,400	-
62484	DISPOSITION	1,551	5,000	2,270	5,000
62486	ACQUISITION COSTS-NSP GRANT	777,758	-	-	-
62488	PRE-CONSTRUCTION	32,848	-	8,523	-
62489	SITE MAINTENANCE	35,488	50,000	6,300	150,000
62492	SOFT COSTS	72,573	50,000	16,155	-
65502	CONSTRUCTION	529,857	-	140,000	-
65509	PROPERTY REHAB WORK	363,710	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		**$ 2,432,914**	**$ 250,000**	**$ 394,648**	**$ 155,000**
Ins & Chg Backs - Insurance and Other Chargebacks					
66025	TRANSFER TO DEBT SERVICE - ERI	-	4,046	4,046	4,191
66059	HEALTH INSURANCE OPT OUT EXPENSE	150	-	-	-
Account Classification Total: Ins & Chg Backs - Insurance and Other Chargebacks		**$ 150**	**$ 4,046**	**$ 4,046**	**$ 4,191**
Miscellaneous - Miscellaneous					
62490	OTHER PROGRAM COSTS	164,378	500	14,000	150,000
62504	RESERVES	12,767	-	8,900	-
Account Classification Total: Miscellaneous - Miscellaneous		**$ 177,145**	**$ 500**	**$ 22,900**	**$ 150,000**
Transfer - Interfund Transfers					
66131	TRANSFER TO GENERAL FUND	-	30,000	25,000	7,500
69100	TRANSFER TO GENERAL FUND	87,624	-	-	-
Account Classification Total: Transfer - Interfund Transfers		**$ 87,624**	**$ 30,000**	**$ 25,000**	**$ 7,500**
Department Total: 195 - NEIGHBORHOOD STABILIZATION FUND		**$ 2,885,918**	**$ 458,044**	**$ 546,389**	**$ 383,596**

#200 – Motor Fuel Tax

The Motor Fuel Tax Fund is used for street maintenance, street resurfacing, and signal upgrade projects. The funds are authorized by the Illinois Department of Transportation and are appropriated as part of the City's share of the gasoline tax. Motor Fuel Tax funds are also used for street cleaning, street sweeping, and snow removal operations.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
State Allotment	2,118,506	1,750,000	1,750,000	1,750,000
Grants	-	-	322,396	-
Investment Earnings	482	500	300	1,000
Miscellaneous Income	-	-	-	-
Total Revenue	**$ 2,118,988**	**$ 1,750,500**	**$ 2,072,696**	**$ 1,751,000**
Operating Expenditures				
Street Resurfacing (2013)	972,788	-	-	-
Street Resurfacing (2014)	-	1,400,000	1,200,000	-
Street Resurfacing (2015)	-	-	-	1,700,000
Transfer to General Fund - Staff Engineering	133,000	133,000	133,000	133,000
Transfer to General Fund - Street Maintenance	700,000	700,000	700,000	700,000
Total Expenditures	**$ 1,805,788**	**$ 2,233,000**	**$ 2,033,000**	**$ 2,533,000**
Net Surplus (Deficit)	**$ 313,200**	**$ (482,500)**	**$ 39,696**	**$ (782,000)**
Beginning Fund Balance	**$ 999,368**	**$ -**	**$ 1,312,568**	**$ 1,352,264**
Ending Fund Balance	**$ 1,312,568**	**$ -**	**$ 1,352,264**	**$ 570,264**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 200 - MOTOR FUEL TAX FUND					
Expenditures					
Capital Outlay - Capital Outlay					
65515	OTHER IMPROVEMENTS	972,788	1,400,000	1,200,000	1,700,000
Account Classification Total: Capital Outlay		**$ 972,788**	**$ 1,400,000**	**$ 1,200,000**	**$ 1,700,000**
Transfer - Interfund Transfers					
66131	TRANSFER TO GENERAL FUND	-	833,000	833,000	833,000
69100	TRANSFER TO GENERAL FUND	833,000	-	-	-
Account Classification Total: Interfund Transfers		**$ 833,000**	**$ 833,000**	**$ 833,000**	**$ 833,000**
Department Total: 200 - MOTOR FUEL TAX FUND		**$ 1,805,788**	**$ 2,233,000**	**$ 2,033,000**	**$ 2,533,000**

#205 – Emergency Telephone System Fund

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

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Landline Surcharge Revenue	549,934	529,200	518,616	508,244
Wireless Surcharge Revenue	454,019	428,400	466,956	529,995
Interest	215	1,000	100	1,000
Miscellaneous Revenue	-	-	-	-
Total Revenue	**$ 1,004,168**	**$ 958,600**	**$ 985,672**	**$ 1,039,239**
Operating Expenditures				
Operating Expense	785,259	1,257,177	1,167,137	1,016,758
Transfer to General Fund	125,950	125,950	125,950	129,729
Transfer to Insurance Fund	98,993	17,448	17,448	17,448
Transfer to Debt Service	11,215	11,622	11,623	12,038
Capital Improvements	26,680	-	-	-
Total Expenditures	**$ 1,048,097**	**$ 1,412,197**	**$ 1,322,158**	**$ 1,175,973**
Net Surplus (Deficit)	**$ (43,929)**	**$ (121,924)**	**$ (336,486)**	**$ (136,734)**
Beginning Fund Balance	**$ 1,264,807**	**$ -**	**$ 1,220,878**	**$ 884,392**
Ending Fund Balance	**$ 1,220,878**	**$ -**	**$ 884,392**	**$ 747,658**

Total Full-Time Equivalent Positions

Division	2015 Position Total FTE
Emergency Telephone Fund	5.00
Emergency Telephone Fund Total	**5.00**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 205 - EMERGENCY TELEPHONE (E911) FUND					
Expenditures					
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	338,842	387,875	364,000	405,641
61062	SPECIAL EVENT PAY	2,767	4,000	-	-
61110	OVERTIME PAY	1,689	2,000	1,284	2,000
61111	HIREBACK OT PAY	1,811	-	-	-
61112	SPECIAL DETAIL OT	4,263	-	1,483	-
61210	LONGEVITY	7,247	9,174	2,678	-
61415	TERMINATION PAYOUTS	6,183	-	597	-
61420	ANNUAL SICK LEAVE PAYOUT	1,686	4,500	1,946	-
61425	ANNUAL HOLIDAY PAYOUT	-	3,000	-	-
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	16,168	-	-	-
61510	HEALTH INSURANCE	81,314	71,237	71,237	76,210
61615	LIFE INSURANCE	231	173	174	371
61635	UNIFORM ALLOWANCE	1,700	1,700	1,700	1,700
61710	IMRF	38,914	43,675	37,943	41,834
61725	SOCIAL SECURITY	22,512	24,154	19,771	25,368
61730	MEDICARE	5,327	5,649	4,624	5,934
Account Classification Total: Salary and Benefits		**$ 530,654**	**$ 557,137**	**$ 507,437**	**$ 559,058**
Serv & Supplies - Services and Supplies					
62225	BLDG MAINTENANCE SERVICES	525	3,500	3,500	3,500
62295	TRAINING & TRAVEL	2,906	7,500	6,600	7,500
62360	MEMBERSHIP DUES	516	900	800	900
62509	SERVICE AGREEMENTS/ CONTRACTS	195,352	222,340	204,700	237,000
64505	TELECOMMUNICATIONS	57,027	86,000	82,000	86,000
64540	TELECOMMUNICATIONS - WIRELESS	52,961	53,100	54,200	53,100
64550	PRINTERS	(50)	-	-	-
65020	CLOTHING	-	1,200	600	1,200
65035	PETROLEUM PRODUCTS	1,004	800	600	800
65085	MINOR EQUIPMENT & TOOLS	23,640	19,200	15,000	19,200
65095	OFFICE SUPPLIES	789	1,500	700	1,500
65620	OFFICE MACH. & EQUIP.	-	2,000	2,000	2,000
Account Classification Total: Services and Supplies		**$ 334,670**	**$ 398,040**	**$ 370,700**	**$ 412,700**
Capital Outlay - Capital Outlay					
65625	FURNITURE & FIXTURES	26,680	297,000	289,000	40,000
Account Classification Total: Capital Outlay		**$ 26,680**	**$ 297,000**	**$ 289,000**	**$ 40,000**
Ins & Chg Backs - Insurance and Other Chargebacks					
62620	MEDICAL INSURANCE	1,480	-	-	-
66025	TRANSFER TO DEBT SERVICE - ERI	11,215	11,622	11,623	12,038
Account Classification Total: Insurance and Other Chargebacks		**$ 12,695**	**$ 11,622**	**$ 11,623**	**$ 12,038**
Contingencies - Contingencies					
68205	CONTINGENCIES	-	5,000	-	5,000
Account Classification Total: Contingencies		**$ -**	**$ 5,000**	**$ -**	**$ 5,000**
Transfer - Interfund Transfers					
66130	TRANSFER TO INSURANCE FUND	-	17,448	17,448	17,448
66131	TRANSFER TO GENERAL FUND	-	125,950	125,950	129,729
69100	TRANSFER TO GENERAL FUND	125,950	-	-	-
69605	TRANSFER TO INSURANCE	17,448	-	-	-
Account Classification Total: Interfund Transfers		**$ 143,398**	**$ 143,398**	**$ 143,398**	**$ 147,177**
Department Total: 205 - EMERGENCY TELEPHONE (E911) FUND		**$ 1,048,097**	**$ 1,412,197**	**$ 1,322,158**	**$ 1,175,973**

#210 – Special Service Area 4

Special Service Area 4 (SSA4) was established to provide certain public services to supplement services currently or customarily provided by the City to the Territory, assist the promotion and advertisement of the Territory in order to attract businesses and consumers to the Territory, and provide any other public services to the Territory which the City may deem appropriate from time to time. Special services as they apply to SSA4 include maintenance of public improvements, including landscaping, together with any such other further services necessary to the accomplishment of the improvement. SSA4 is managed by Downtown Evanston (formerly EvMark), an Illinois not-for-profit corporation.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Property Tax Revenue	337,668	370,000	305,000	320,000
Investment Income	-	-	-	-
Total Revenues	**$ 337,668**	**$ 370,000**	**$ 305,000**	**$ 320,000**
Operating Expenditures				
Professional Fees (Downtown Evanston)	370,000	370,000	320,000	320,000
Total Expenditures	**$ 370,000**	**$ 370,000**	**$ 320,000**	**$ 320,000**
Net Surplus (Deficit)	**$ (32,332)**	**$ -**	**$ (15,000)**	**$ -**
Beginning Fund Balance	**$ (117,003)**	**$ -**	**$ (149,335)**	**$ (164,335)**
Ending Fund Balance	**$ (149,335)**	**$ -**	**$ (164,335)**	**$ (164,335)**

Account Number	Description		2013 Actual Amount		2014 Amended Budget		2014 Estimated Amount		2015 Adopted Budget
Fund: 210 - SPECIAL SERVICE AREA (SSA) #4									
Expenditures									
Serv & Supplies - Services and Supplies									
62509	SERVICE AGREEMENTS/ CONTRACTS		450,000		-		-		-
62517	SPECIAL SERVICE AREA AGREEMENT		(80,000)		370,000		320,000		320,000
Account Classification Total: Services and Supplies		**$**	**370,000**	**$**	**370,000**	**$**	**320,000**	**$**	**320,000**
Department Total: 210 - SPECIAL SERVICE AREA (SSA) #4		**$**	**370,000**	**$**	**370,000**	**$**	**320,000**	**$**	**320,000**

#215 – Community Development Block Grant

The City is a federal entitlement community and receives Community Development Block Grant funds annually to address the needs of low- and moderate-income residents. Statutory program goals are to provide decent housing, a suitable living environment and economic opportunity primarily for residents whose incomes do not exceed 80% of the area median income.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Annual Entitlement	1,665,720	1,500,000	1,275,000	1,400,000
Prior year entitlement draw-down	-	168,088	227,200	590,111
Funds reallocated from prior years	-	-	-	-
Program Income	14,412	70,000	99,300	-
Total Revenues	**$ 1,680,132**	**$ 1,738,088**	**$ 1,601,500**	**$ 1,990,111**
Expenditures				
CDBG Administration/Planning	239,602	271,848	252,730	430,821
Development Activities	293,045	597,205	414,421	378,352
Capital Projects	493,581	295,000	308,192	827,211
Debt Service	2,928	3,035	3,035	6,227
Transfers to General Fund	650,976	571,000	563,132	347,500
Total Expenditures	**$ 1,680,132**	**$ 1,738,088**	**$ 1,541,510**	**$ 1,990,111**
Net Surplus (Deficit)	**$ -**	**$ -**	**$ 59,990**	**$ -**
Beginning Fund Balance	**$ 12,799**	**$ -**	**$ 12,799**	**$ 72,789**
Ending Fund Balance	**$ 12,799**	**$ -**	**$ 72,789**	**$ 72,789**

Total Full-Time Equivalent Positions

Division	2015 Position Total FTE
Community Development Block Grant	2.60
Rehab Construction Administration	1.75
Community Development Block Fund Total	**4.35**

2015 Initiatives

- Implement the 2015 Action Plan, the first year of the 2015-2019 Consolidated Plan that governs the use of CDBG, HOME and ESG
- Provide technical assistance to CDBG sub-recipients, particularly relating to reporting and financial management shortcomings identified through monitoring.
- Staff the Housing & Community Development Act Committee. Expand staff input to the Committee on the effectiveness of CDBG sub-recipients in achieving City goals following the Consolidated Plan.

- Monitor and assess all new and ongoing CDBG-funded activities for compliance with program plans and contractual obligations, including Davis-Bacon prevailing wage requirements.
- Work with other funding sources, including the City's Mental Health Board, to improve efficiencies for organizations applying for funds from multiple sources, as well as outcome reporting to assess impact on a communitywide basis.
- Expand outreach about the CDBG program and seek input from low- and moderate-income residents, including those for whom English is a second language.

Performance Report on FY 2014 Major Program Objectives

Thirty-three programs and projects were funded in FY 2014 and five funded in prior years continue to be implemented. Staff developed the 2015-2019 Consolidated Plan and 2015 Action Plan; and submitted the 2013 Consolidated Plan Annual Performance and Evaluation Report, Contractor-Subcontractor Reports and Semi-Annual Labor Reports to HUD by due dates.

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 215 - CDBG FUND					
Expenditures					
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	80,897	179,388	140,000	285,266
61050	PERMANENT PART-TIME	41,410	14,019	30,000	40,554
61055	TEMPORARY EMPLOYEES	-	-	9,000	-
61110	OVERTIME PAY	11,809	10,000	2,500	-
61210	LONGEVITY	1,066	275	-	-
61415	TERMINATION PAYOUTS	15,976	-	-	-
61420	ANNUAL SICK LEAVE PAYOUT	1,418	-	-	-
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	3,304	-	-	-
61455	REGULAR SALARIES-CHGBK	-	-	15,000	-
61510	HEALTH INSURANCE	12,536	31,397	27,000	40,860
61615	LIFE INSURANCE	50	124	130	515
61626	CELL PHONE ALLOWANCE	978	-	-	-
61630	SHOE ALLOWANCE	-	155	-	-
61710	IMRF	15,737	21,305	17,000	38,591
61725	SOCIAL SECURITY	9,544	12,307	9,800	20,294
61730	MEDICARE	2,253	2,878	2,300	4,741
Account Classification Total: Salary and Benefits		**$ 196,978**	**$ 271,848**	**$ 252,730**	**$ 430,821**
Serv & Supplies - Services and Supplies					
61060	SEASONAL EMPLOYEES	-	-	4,000	-
62185	CONSULTING SERVICES	1,683	-	-	-
62190	HOUSING REHAB SERVICES	-	-	120	-
62205	ADVERTISING	1,612	1,000	1,000	1,000
62210	PRINTING	126	-	550	350
62275	POSTAGE CHARGEBACKS	-	619	3	-
62285	COURIER CHARGES	166	300	300	300
62295	TRAINING & TRAVEL	47	3,800	1,500	1,500
62315	POSTAGE	621	-	200	1,000
62360	MEMBERSHIP DUES	-	-	1,000	241
62380	COPY MACHINE CHARGES	1,500	1,500	1,000	1,200
62458	OUTSIDE COPY SERVICES	109	-	-	-
64545	PERSONAL COMPUTER SOFTWARE	2,300	-	-	-
65050	BLDG MAINTENANCE MATERIAL	8,025	-	-	-
65085	MINOR EQUIPMENT & TOOLS	-	-	-	15,732
65095	OFFICE SUPPLIES	909	500	500	500
65535	REHAB LOANS	275	-	-	-
Account Classification Total: Services and Supplies		**$ 17,372**	**$ 7,719**	**$ 10,173**	**$ 21,823**
Capital Outlay - Capital Outlay					
62795	STREETLIGHT UPGRADE	39,055	-	25,000	75,000
62840	ALLEY PAVING PROGRAM	382,317	-	-	400,000
62845	SPECIAL ASSESSMENTS-ALLEY	35,202	-	7,000	10,000
62911	ESSENTIAL REPAIRS	4,206	-	6,000	-
62949	SMITH PARK RENOVATIONS	-	-	50,000	-
63030	CURB/SIDEWALK REPLACEMENT	-	-	170,000	99,711
63055	MCGAW YMCA ELEVATOR	-	-	45,000	-
63106	RIDGEVILLE REBA PARK PROJECT	10,400	-	4,600	-
65502	CONSTRUCTION	38,065	-	-	-
65511	BUILDING IMPROVEMENTS	-	-	-	150,000
65515	OTHER IMPROVEMENTS	839	295,000	20	25,000
65625	FURNITURE & FIXTURES	-	-	572	-
69999	GENERAL PROJECT EXPENSE	-	-	-	67,500
Account Classification Total: Capital Outlay		**$ 510,083**	**$ 295,000**	**$ 308,192**	**$ 827,211**
Ins & Chg Backs - Insurance and Other Chargebacks					
66025	TRANSFER TO DEBT SERVICE - ERI	2,928	3,035	3,035	6,227
Account Classification Total: Insurance and Other Chargebacks		**$ 2,928**	**$ 3,035**	**$ 3,035**	**$ 6,227**
CSO - Community Sponsored Organizations					
62890	INFANT WELFARE SOCIETY	-	-	20,000	-
62930	GIRL SCOUTS MAKING CHOICE	-	-	4,300	-
62935	EV COMMUNITY DEFENDER	-	-	28,000	25,000

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
62940	LEGAL ASSIST FOUNDATION	-	-	6,000	6,000
62945	YOUTH JOB CENTER OF EVANSTON	-	-	25,000	20,000
62954	COMMUNITY UNITY 1	10,000	-	20,000	15,000
62955	YWCA SHELTER PROGRAM	-	-	20,500	24,000
62960	INTERFAITH ACTION COUNCIL	-	-	2,400	-
62980	NORTH SHORE SENIOR CENTER	-	-	15,000	15,000
62985	INTERFAITH HOUSING CENTER	-	-	11,000	10,000
62995	FAMILY FOCUS CENTER REHAB	-	-	75,000	60,000
63095	HANDYMAN PROGRAM	1,082	-	25,000	35,000
63120	MEALS AT HOME	-	-	14,000	15,000
63125	OPEN STUDIO PROJECT	-	-	4,000	4,000
63130	SECOND BAPTIST CHURCH YAM	-	-	-	3,500
67030	FAMILY FOCUS	22,500	-	20,000	19,000
67045	YOU	-	-	52,000	30,000
Account Classification Total: Community Sponsored Organizations		**$ 33,582**	**$ -**	**$ 342,200**	**$ 281,500**
Miscellaneous - Miscellaneous					
62490	OTHER PROGRAM COSTS	-	572,038	10,800	9,500
62750	GRANTS	241,186	-	-	-
62770	MISCELLANEOUS	2,755	-	-	-
62825	SOUTH EVANSTON NEIGHB SE	-	-	7,000	-
63045	SUMMER YOUTH EMPLOYMENT	-	-	-	40,000
63070	PEER SERVICES	-	-	15,000	-
63072	EVANSTON SCHOLARS	-	-	4,300	6,000
63073	CJE SENIOR LIFE	-	-	7,500	-
Account Classification Total: Miscellaneous		**$ 243,941**	**$ 572,038**	**$ 44,600**	**$ 55,500**
Transfer - Interfund Transfers					
62305	RENTAL OF AUTO-FLEET MAINTENANCE	-	-	-	781
62309	RENTAL OF AUTO REPLACEMENT	6,822	-	-	1,300
66130	TRANSFER TO INSURANCE FUND	-	17,448	17,448	17,448
66131	TRANSFER TO GENERAL FUND	-	571,000	563,132	347,500
69100	TRANSFER TO GENERAL FUND	650,977	-	-	-
69605	TRANSFER TO INSURANCE	17,448	-	-	-
Account Classification Total: Interfund Transfers		**$ 675,247**	**$ 588,448**	**$ 580,580**	**$ 367,029**
Department Total: 215 - CDBG FUND		**$ 1,680,132**	**$ 1,738,088**	**$ 1,541,510**	**$ 1,990,111**

#220 – Community Development Block Grant Loan

The CD Loan Fund is a revolving loan fund. Its purpose is to provide residential rehabilitation loans for income eligible 1- to 3- unit owner occupied residential properties and multi-family rental properties that are occupied by income eligible households under HUD regulations. In addition, it funds title transfer loans for income eligible homeowners to demolish unsafe garages and dangerous trees. Funds may also be used for the Self-Help Paint program, which provides small grants for paint and supplies for income eligible homeowners to correct code violations and improve the appearance of their homes. This fund was established with HUD approval using Community Development Block Grant funds. Principal and interest payments from loans are returned to the Revolving Loan Fund and used for additional eligible projects.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Intergovernmental Revenue	205,904	50,000	50,000	187,000
Program Income	3,554	10,000	38,600	50,000
Interest Income	-	100	-	100
Total Revenues	**$ 209,458**	**$ 60,100**	**$ 88,600**	**$ 237,100**
Operating Expenditures				
Program Expenses	209,458	20,000	370,000	237,100
Total Expenditures	**$ 209,458**	**$ 20,000**	**$ 370,000**	**$ 237,100**
Net Surplus (Deficit)	**$ -**	**$ 40,100**	**$ (281,400)**	**$ -**
Beginning Fund Balance	**$ 2,144,813**	**$ -**	**$ 2,184,913**	**$ 2,072,871**
Ending Fund Balance	**$ 2,144,813**	**$ -**	**$ 2,072,871**	**$ 2,072,871**

Account Number	Description		2013 Actual Amount		2014 Amended Budget		2014 Estimated Amount		2015 Adopted Budget
Fund: 220 - CDBG LOAN									
Expenditures									
Serv & Supplies - Services and Supplies									
62345	COURT COST/LITIGATION		-		-		-		100
65535	REHAB LOANS		209,458		20,000		370,000		237,000
Account Classification Total: Services and Supplies		**$**	**209,458**	**$**	**20,000**	**$**	**370,000**	**$**	**237,100**
Department Total: 220 - CDBG LOAN		**$**	**209,458**	**$**	**20,000**	**$**	**370,000**	**$**	**237,100**

#225 – Economic Development

The Economic Development Fund provides support for the implementation of the City Council adopted Economic Development Plan; funding for the City's economic development initiatives as well as staff, consulting services, and marketing efforts needed to support these activities. In addition, the Economic Development Fund is a resource for business assistance, in the form of loans and grants, particularly in areas outside of the seven TIF Districts.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Hotel Tax	1,554,281	1,500,000	1,500,000	1,500,000
Amusement Tax	275,646	300,000	300,000	300,000
Howard-Ridge Loan Repayment	48,500	-	-	47,500
Miscellaneous	-	45,500	47,500	65,500
Grants	999,000	1,000,000	1,000,000	-
Investment Income	922	800	3,700	3,700
Total Revenues	**$ 2,878,349**	**$ 2,846,300**	**$ 2,851,200**	**$ 1,916,700**
Operating Expenditures				
Economic Development Activities	983,057	1,610,495	1,423,679	1,524,345
Other Charges - Gigabit Challenge	-	1,000,000	100,000	900,000
Capital Projects	4,600	150,500	147,000	253,500
Transfer to Debt Service	13,771	14,271	14,271	14,782
Transfer to Insurance Fund	67,416	66,440	66,440	93,613
Transfers to General Fund	452,707	452,707	425,707	466,288
Total Expenditures	**$ 1,521,551**	**$ 3,294,413**	**$ 2,177,097**	**$ 3,252,528**
Net Surplus (Deficit)	**$ 1,356,798**	**$ (448,113)**	**$ 674,103**	**$ (1,335,828)**
Beginning Fund Balance	**$ 2,150,404**	**$ -**	**$ 3,507,202**	**$ 4,181,305**
Ending Fund Balance	**$ 3,507,202**	**$ -**	**$ 4,181,305**	**$ 2,845,477**

Total Full-Time Equivalent Positions

Division	2015 Position Total FTE
Economic Development	6.25
Economic Development Fund Total	**6.25**

#225 – Economic Development

2015 Initiatives

- Work with City Council to Update Economic Development Plan and implement accordingly
- Retain and attract locally based retailers while attracting national retailers to Evanston
- Complete regular TIF District updates
- Work with Economic Development Partners to support business retention efforts
- Enhance support of existing business district associations
- Work with developer for the redevelopment of Evanston Plaza
- "Support projects at City-owned sites and identify new opportunities for business growth and expansion on Howard Street"
- Stimulate development on west side, particularly Church/Dodge and Dempster/Dodge
- Continue support of implementation of the Chicago/Main TIF plan
- Work with business districts who expressed interest in creation of new SSA Districts
- Increase City interaction with incubator/start-up firms; assist with second-stage expansion
- Maintain and support information contained on the City's Economic Development Website,
- EvanstonEdge.com; pertinent information includes how to start a business, available properties, existing business directories, features on Evanston businesses"
- Support redevelopment efforts on key vacant parcels throughout Evanston
- Increase number of Evanston-based businesses bidding on City-funded projects
- Support the new Health & Wellness Business Association as it grows to expand membership

Ongoing Activity Measures	2013 Actual	2014 Estimated	2015 Projected
Number of new businesses located in Evanston	72	60	60
Number of new permanent jobs created	210	400	200
Number of business visits (exclusive of meetings)	250	200	225

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 225 - ECONOMIC DEVELOPMENT FUND					
Expenditures					
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	362,012	467,857	467,857	485,612
61050	PERMANENT PART-TIME	1,541	-	-	-
61055	TEMPORARY EMPLOYEES	10,247	-	-	-
61110	OVERTIME PAY	15,141	20,000	5,000	10,000
61415	TERMINATION PAYOUTS	3,818	-	-	-
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	1,393	-	-	-
61510	HEALTH INSURANCE	49,747	48,992	48,992	76,165
61615	LIFE INSURANCE	221	106	-	303
61625	AUTO ALLOWANCE	368	-	-	1,245
61626	CELL PHONE ALLOWANCE	2,867	1,872	3,000	4,572
61630	SHOE ALLOWANCE	-	310	-	-
61710	IMRF	43,162	51,464	51,464	57,257
61725	SOCIAL SECURITY	24,483	30,624	30,624	30,028
61730	MEDICARE	5,801	7,162	7,162	7,128
Account Classification Total: Salary and Benefits		**$ 520,801**	**$ 628,387**	**$ 614,099**	**$ 672,310**
Serv & Supplies - Services and Supplies					
61060	SEASONAL EMPLOYEES	6,908	15,000	3,652	15,000
62136	REDEVELOPMENT CONSULTING SERVICES	-	75,000	-	-
62185	CONSULTING SERVICES	27,055	75,000	20,000	50,000
62205	ADVERTISING	1,733	-	-	-
62210	PRINTING	292	-	100	-
62275	POSTAGE CHARGEBACKS	-	400	50	400
62280	OVERNIGHT MAIL CHARGES	-	200	-	200
62285	COURIER CHARGES	-	250	-	-
62295	TRAINING & TRAVEL	4,809	8,500	4,000	8,500
62315	POSTAGE	28	-	20	100
62345	COURT COST/LITIGATION	4	-	-	-
62346	REAL ESTATE TAX PAYMENTS TO COUNTY	31,644	-	25,000	25,000
62360	MEMBERSHIP DUES	2,438	12,000	12,000	12,000
62495	LICENSED PEST CONTROL SERVICES	4	-	-	-
62630	UNEMP. COMP. & ADMIN. FEE	878	-	-	-
62659	ECONOMIC DEVELOPMENT PARTNERSHIP CONTRIBUTIONS	179,021	327,500	250,000	300,000
62660	BUSINESS ATTRACTION	71,101	500,000	500,000	200,000
62662	BUSINESS RETENTION / EXPANSION INVESTMENTS	-	-	-	300,000
62695	COUPON PMTS-CAB SUBSIDY	28,500	-	-	-
64545	PERSONAL COMPUTER SOFTWARE	1,075	-	-	-
65010	BOOKS, PUBLICATIONS, MAPS	17	500	500	500
65025	FOOD	134	-	-	-
65095	OFFICE SUPPLIES	731	750	250	500
Account Classification Total: Services and Supplies		**$ 356,372**	**$ 1,015,100**	**$ 815,572**	**$ 912,200**
Capital Outlay - Capital Outlay					
65502	CONSTRUCTION	20,220	-	-	-
65522	BUSINESS DISTRICT IMPROVEMENTS	94,843	147,000	147,000	250,000
65625	FURNITURE & FIXTURES	4,600	3,500	-	3,500
Account Classification Total: Capital Outlay		**$ 119,663**	**$ 150,500**	**$ 147,000**	**$ 253,500**
Ins & Chg Backs - Insurance and Other Chargebacks					
66025	TRANSFER TO DEBT SERVICE - ERI	13,771	14,271	14,271	14,782
Account Classification Total: Insurance and Other Chargebacks		**$ 13,771**	**$ 14,271**	**$ 14,271**	**$ 14,782**
CSO - Community Sponsored Organizations					
62995	FAMILY FOCUS CENTER REHAB	767	-	-	-
Account Classification Total: Community Sponsored Organizations		**$ 767**	**$ -**	**$ -**	**$ -**
Miscellaneous - Miscellaneous					
62490	OTHER PROGRAM COSTS	-	16,000	16,000	16,000
62605	OTHER CHARGES	30,122	1,000,000	100,000	900,000
Account Classification Total: Miscellaneous		**$ 30,122**	**$ 1,016,000**	**$ 116,000**	**$ 916,000**
Transfer - Interfund Transfers					

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
66020	TRANSFERS TO OTHER FUNDS	9,900	-	-	-
66130	TRANSFER TO INSURANCE FUND	-	17,448	17,448	17,448
66131	TRANSFER TO GENERAL FUND	-	452,707	452,707	466,288
69100	TRANSFER TO GENERAL FUND	452,707	-	-	-
69605	TRANSFER TO INSURANCE	17,448	-	-	-
Account Classification Total: Interfund Transfers		**$ 480,055**	**$ 470,155**	**$ 470,155**	**$ 483,736**
Department Total: 225 - ECONOMIC DEVELOPMENT FUND		**$ 1,521,551**	**$ 3,294,413**	**$ 2,177,097**	**$ 3,252,528**

#235 – Neighborhood Improvement

The Neighborhood Improvement Fund is used for special improvement projects in the Dempster-Dodge Shopping Center and the Main Street Commons area.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Taxes	20,000	20,000	-	20,000
Transfer From Other Funds	-	-	-	-
Investment income	-	-	-	-
Total Revenues	**$ 20,000**	**$ 20,000**	**$ -**	**$ 20,000**
Operating Expenditures				
Program Expenses	-	50,000	-	50,000
Transfer to Other Funds	-	-	-	-
Total Expenditures	**$ -**	**$ 50,000**	**$ -**	**$ 50,000**
Net Surplus (Deficit)	**$ -**	**$ (30,000)**	**$ -**	**$ (30,000)**
Beginning Fund Balance	**$ 129,915**	**$ -**	**$ 129,915**	**$ 129,915**
Ending Fund Balance	**$ 129,915**	**$ -**	**$ 129,915**	**$ 99,915**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 235 - NEIGHBORHOOD IMPROVEMENT					
Expenditures					
Miscellaneous - Miscellaneous					
62490	OTHER PROGRAM COSTS	-	50,000	-	50,000
Account Classification Total: Miscellaneous - Miscellaneous		**$ -**	**$ 50,000**	**$ -**	**$ 50,000**
Department Total: 235 - NEIGHBORHOOD IMPROVEMENT		**$ -**	**$ 50,000**	**$ -**	**$ 50,000**

#240 – HOME

The HOME Investment Partnership program addresses the affordable housing needs of low- and moderate-income individuals and families by promoting, preserving, and producing affordable housing; providing housing-related services; and providing support for private and non-profit entities that actively address these housing needs. HOME funds are used to:

- Finance the acquisition and/or rehabilitation of existing residential units;
- Fund new construction of affordable housing;
- Fund down payment assistance forgivable loans for households with incomes ≤ 80% of area median income
- Fund Tenant Based Rental Assistance (TBRA)

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Intergovernmental Revenue	703,935	674,500	675,000	216,000
Program Income	6,693	-	5,000	225,200
Total Revenues	**$ 710,628**	**$ 674,500**	**$ 680,000**	**$ 441,200**
Operating Expenditures				
Administration/Planning	-	27,836	42,311	41,171
Development Activities	8,775	650,000	637,689	400,029
Transfers to General Fund	65,700	22,500	-	-
Total Expenditures	**$ 74,475**	**$ 700,336**	**$ 680,000**	**$ 441,200**
Net Surplus (Deficit)	**$ 636,153**	**$ (25,836)**	**$ -**	**$ -**
Beginning Fund Balance	**$ 3,306,375**	**$ -**	**$ 3,942,528**	**$ 3,942,528**
Ending Fund Balance	**$ 3,942,528**	**$ -**	**$ 3,942,528**	**$ 3,942,528**

Total Full-Time Equivalent Positions

Division	2015 Position Total FTE
HOME Fund	0.40
HOME Fund Total	**0.40**

#240 – HOME

2015 Initiatives

- Finance the acquisition and rehab of 20 housing units for affordable housing (rental or homeownership)
- Provide rental assistance to 20 eligible households with children under the age of 18 through TBRA

Ongoing Activity Measures	2013 Actual	2014 Estimated	2015 Projected
Number of housing units acquired and/or rehabbed	26	10	20
Number of households helped with Tenant Based Rental Assistance	10	20	20
Housing and Homeless Commission	13	13	13

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 240 - HOME FUND					
Expenditures					
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	(42,960)	19,489	15,000	31,956
61510	HEALTH INSURANCE	-	2,735	22,000	-
61710	IMRF	-	2,144	1,750	3,768
61725	SOCIAL SECURITY	-	1,190	1,000	1,983
61730	MEDICARE	-	278	200	464
Account Classification Total: Salary and Benefits		**$ (42,960)**	**$ 25,836**	**$ 39,950**	**$ 38,171**
Serv & Supplies - Services and Supplies					
62185	CONSULTING SERVICES	-	-	465	500
62295	TRAINING & TRAVEL	273	2,000	500	1,000
62360	MEMBERSHIP DUES	-	-	750	1,000
65535	REHAB LOANS	116,570	650,000	637,689	400,029
Account Classification Total: Services and Supplies		**$ 116,843**	**$ 652,000**	**$ 639,404**	**$ 402,529**
Capital Outlay - Capital Outlay					
65502	CONSTRUCTION	592	-	146	-
Account Classification Total: Capital Outlay		**$ 592**	**$ -**	**$ 146**	**$ -**
Miscellaneous - Miscellaneous					
62490	OTHER PROGRAM COSTS	-	-	500	500
Account Classification Total: Miscellaneous		**$ -**	**$ -**	**$ 500**	**$ 500**
Transfer - Interfund Transfers					
66131	TRANSFER TO GENERAL FUND	-	22,500	-	-
69100	TRANSFER TO GENERAL FUND	-	-	-	-
Account Classification Total: Transfer - Interfund Transfers		**$ -**	**$ 22,500**	**$ -**	**$ -**
Department Total: 240 - HOME FUND		**$ 74,475**	**$ 700,336**	**$ 680,000**	**$ 441,200**

#250 – Affordable Housing

The Affordable Housing Fund stimulates neighborhood revitalization and addresses the affordable housing needs of low- and moderate-income individuals and families by promoting, preserving, and producing affordable housing; providing housing-related services; and providing support for non-profit organizations that actively address these housing needs, through:

- Providing funds for a comprehensive tenant/landlord program through the Interfaith Housing Center of the Northern Suburbs
- Providing funds for the acquisition, rehabilitation, and new construction of affordable housing
- Providing funding support for the Homeless Management Information System (HMIS)
- Providing funding support for transitional housing, housing education, and related services
- Providing local match funds for Federal housing grants where appropriate
- Funding critical housing initiatives, which are not eligible for Federal HOME funds

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Interest on Investments	198	250	250	228
Demolition Taxes	-	-	30,000	30,000
Developer Contributions	290,000	155,000	125,000	125,000
Rehab Repayments	11,188	-	-	-
Misc.	-	-	-	249,772
Total Revenues	**$ 301,386**	**$ 155,250**	**$ 155,250**	**$ 405,000**
Operating Expenditures				
Housing - Land	-	-	-	-
Housing - Buildings	30,692	200,000	-	-
Rehab Loans	-	-	75,375	350,000
Transfer to General Fund	23,990	13,990	13,990	-
Housing Related Services	31,752	50,000	65,885	55,000
Total Expenditures	**$ 86,434**	**$ 263,990**	**$ 155,250**	**$ 405,000**
Net Surplus (Deficit)	**$ 214,952**	**$ (108,740)**	**$ -**	**$ -**
Beginning Fund Balance	**$ 2,236,126**	**$ -**	**$ 2,451,078**	**$ 2,451,078**
Ending Fund Balance	**$ 2,451,078**	**$ -**	**$ 2,451,078**	**$ 2,451,078**

Notes for Financial Summary: Restricted portion of fund balance above primarily consists of note/loans receivable for loans issued under the Affordable Housing program.

Account Number	Description		2013 Actual Amount		2014 Adopted Budget		2014 Estimated Amount		2015 Adopted Budget
Fund: 250 - AFFORDABLE HOUSING FUND									
Expenditures									
Salary & Benefit - Salary and Benefits									
61050	PERMANENT PART-TIME		1,752		-		-		-
Account Classification Total: Salary and Benefits		**$**	**1,752**	**$**	**-**	**$**	**-**	**$**	**-**
Serv & Supplies - Services and Supplies									
62295	TRAINING & TRAVEL		-		-		375		-
65050	BLDG MAINTENANCE MATERIAL		30,000		-		-		-
65535	REHAB LOANS				-		75,000		350,000
Account Classification Total: Services and Supplies		**$**	**30,000**	**$**	**-**	**$**	**75,375**	**$**	**350,000**
Capital Outlay - Capital Outlay									
65510	BUILDINGS		-		200,000		-		-
Account Classification Total: Capital Outlay		**$**	**-**	**$**	**200,000**	**$**	**-**	**$**	**-**
Miscellaneous - Miscellaneous									
62490	OTHER PROGRAM COSTS		30,692		-		-		-
62770	MISCELLANEOUS		-		50,000		65,885		55,000
Account Classification Total: Miscellaneous		**$**	**30,692**	**$**	**50,000**	**$**	**65,885**	**$**	**55,000**
Transfer - Interfund Transfers									
66131	TRANSFER TO GENERAL FUND		-		13,990		13,990		-
69100	TRANSFER TO GENERAL FUND		23,990		-		-		-
Account Classification Total: Interfund Transfers		**$**	**23,990**	**$**	**13,990**	**$**	**13,990**	**$**	**-**
Department Total: 250 - AFFORDABLE HOUSING FUND		**$**	**86,434**	**$**	**263,990**	**$**	**155,250**	**$**	**405,000**

#300 – Washington National TIF

The City Council adopted the Washington National Tax Increment Financing District (TIF) on September 15, 1994. The TIF District consists of approximately 83,000 square feet of land (bounded by Church Street on the north, Davis Street on the south and Chicago Avenue on the east) located in the downtown business area of the City.

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

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Net Property Tax Increment	4,488,658	3,700,000	4,925,000	4,900,000
Interest Income	13,072	10,000	10,000	10,000
Total Revenue	**$ 4,501,730**	**$ 3,710,000**	**$ 4,935,000**	**$ 4,910,000**
Operating Expenditures				
Series 1997 (refunded by 1999 & 2008D) Principal	425,000	455,000	455,000	545,000
Series 1997 (refunded by 1999 & 2008D) Interest	78,375	55,000	55,000	30,000
Contributions to Other Agencies		-		
Economic Development Projects	128,999	1,500,000	250,000	500,000
Capital Improvements	2,158,380	722,486	250,000	1,800,000
Contractual Services	2,489			
Transfer to Parking Fund (for Sherman Garage debt)	3,631,350	2,925,296	2,925,296	2,925,296
Transfer to General Fund	331,000	331,000	331,000	340,000
Total Expenditures	**$ 6,755,593**	**$ 5,988,782**	**$ 4,266,296**	**$ 6,140,296**
Net Surplus (Deficit)	**$ (2,253,863)**	**$ (2,278,782)**	**$ 668,704**	**$ (1,230,296)**
Beginning Fund Balance	**$ 7,291,304**	**$ -**	**$ 5,037,441**	**$ 5,706,145**
Ending Fund Balance	**$ 5,037,441**	**$ -**	**$ 5,706,145**	**$ 4,475,849**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 300 - WASHINGTON NATIONAL TIF FUND					
Expenditures					
Serv & Supplies - Services and Supplies					
62185	CONSULTING SERVICES	2,488	-	-	-
62216	ART PROJECT	28,783	-	-	-
65595	WIDE AREA NETWORK EQUIPMENT MAINTENANCE	12,000	-	-	-
65050	BLDG MAINTENANCE MATERIAL	112,915	-	-	-
Account Classification Total: Services and Supplies		**$ 156,185**	**$ -**	**$ -**	**$ -**
Capital Outlay - Capital Outlay					
65515	OTHER IMPROVEMENTS	2,158,350	722,486	250,000	1,800,000
Account Classification Total: Capital Outlay		**$ 2,158,350**	**$ 722,486**	**$ 250,000**	**$ 1,800,000**
Debt Service - Debt Service					
68305	DEBT SERVICE- PRINCIPAL	425,000	455,000	455,000	545,000
68315	DEBT SERVICE- INTEREST	78,376	55,000	55,000	30,000
Account Classification Total: Debt Service		**$ 503,376**	**$ 510,000**	**$ 510,000**	**$ 575,000**
Miscellaneous - Miscellaneous					
62605	OTHER CHARGES	(24,668)	1,500,000	250,000	500,000
Account Classification Total: Miscellaneous		**$ (24,668)**	**$ 1,500,000**	**$ 250,000**	**$ 500,000**
Transfer - Interfund Transfers					
66020	TRANSFERS TO OTHER FUNDS	3,631,350	2,925,296	2,925,296	2,925,296
66131	TRANSFER TO GENERAL FUND	-	331,000	331,000	340,000
69100	TRANSFER TO GENERAL FUND	331,000	-	-	-
Account Classification Total: Interfund Transfers		**$ 3,962,350**	**$ 3,256,296**	**$ 3,256,296**	**$ 3,265,296**
Department Total: 300 - WASHINGTON NATIONAL TIF FUND		**$ 6,755,593**	**$ 5,988,782**	**$ 4,266,296**	**$ 6,140,296**

#305 – Special Service Area #5

The City Council adopted Special Service Area #5 (SSA #5) on June 27, 1994. Special Service Area #5 is comprised of the City downtown business district. The City Council also approved a $9,500,000 Downtown Public Works Improvement program for Area #5. The ordinances establishing the area authorized the issuance of up to $5,000,000 Special Service Area bonds. On June 21, 1995, $3,060,000 of the Special Service Area bonds were sold and on July 9, 1996, the City sold another $1,940,000 issue of special service bonds at public bid. The City issued series 2002C bonds in October 2002. Part of the proceeds were used to refund series 1995 and series 1996 SSA #5 property tax bonds.

The City issued Series 2012A Bonds in July 2012. Part of the proceeds were used to retire 2002C Bonds, which were used to retire Series 1995 and Series 1996 SSA #5 Bonds.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Net Property Taxes	460,062	397,800	397,800	425,000
Interest Income	585	-	250	300
Total Revenue	**$ 460,647**	**$ 397,800**	**$ 398,050**	**$ 425,300**
Operating Expenditures				
Series 2012A Bonds Prinicipal	340,000	390,000	380,000	390,000
Series 2012A Bonds Interest	78,816	46,605	57,740	35,175
Total Expenditures	**$ 418,816**	**$ 436,605**	**$ 437,740**	**$ 425,175**
Net Surplus (Deficit)	**$ 41,831**	**$ (38,805)**	**$ (39,690)**	**$ 125**
Beginning Fund Balance	**$ 433,054**	**$ -**	**$ 474,885**	**$ 435,195**
Ending Fund Balance	**$ 474,885**	**$ -**	**$ 435,195**	**$ 435,320**

Account Number	Description		2013 Actual Amount		2014 Amended Budget		2014 Estimated Amount		2015 Adopted Budget
Fund: 305 - SPECIAL SERVICE AREA (SSA) #5									
Expenditures									
Debt Service - Debt Service									
68305	DEBT SERVICE- PRINCIPAL		340,000		390,000		380,000		390,000
68315	DEBT SERVICE- INTEREST		78,816		46,605		57,740		35,175
Account Classification Total: Debt Service - Debt Service		**$**	**418,816**	**$**	**436,605**	**$**	**437,740**	**$**	**425,175**
Department Total: 305 - SPECIAL SERVICE AREA (SSA) #5		**$**	**418,816**	**$**	**436,605**	**$**	**437,740**	**$**	**425,175**

#310 – Howard-Hartrey TIF

The City Council adopted the Southwest II Tax Increment Finance (TIF) District – also called the Howard-Hartrey TIF – on April 27, 1992. The TIF District consists of a 23-acre site located at 2201 West Howard Street in the southwest corner of the City. The development consists of a shopping center with several large stores. The total project cost is estimated to be $39,266,932, of which the City provided $7,390,000 in land acquisition and public improvement costs.

This Fund is responsible for the payment of principal and interest on any outstanding debt service associated with this TIF. The debt service payment schedule extends through FY 2015.

The TIF was expanded to include property north of the existing TIF that included property at 222 Hartrey, a property acquired for use by the car dealership, Autobarn. Approximately $2,500,000 was approved by City Council in April 2014 in support of rehabilitation at the property. Work is expected to be completed mid-2015.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Net Property Tax Increment	1,122,248	1,100,000	1,110,000	1,150,000
Interest Income	14,087	10,000	11,000	5,000
Total Revenue	**$ 1,136,335**	**$ 1,110,000**	**$ 1,121,000**	**$ 1,155,000**
Operating Expenditures				
1994 & 1996 Bonds (refunded by 1999 and then 2008D bonds) Principal	645,000	685,000	685,000	-
1994 & 1996 Bonds (refunded by 1999 and then 2008 D bonds) Interest	75,611	39,088	39,088	-
1996 Bonds (refunded by 1999 and then 2008D bonds) Principal	-	-	-	-
1996 Bonds (refunded by 1999 and then 2008D bonds) Interest	-	-	-	-
Surplus Distribution	1,000,000	-	-	-
Capital Projects	150,000	500,000	141,640	1,000,000
Other Expenses	9,915	-	-	-
Economic Development	-	2,500,000	1,001,500	2,500,000
Operating Transfer to General Fund	144,400	144,400	144,400	148,010
Total Expenditures	**$ 2,024,926**	**$ 3,868,488**	**$ 2,011,628**	**$ 3,648,010**
Net Surplus (Deficit)	**$ (888,591)**	**$ (2,758,488)**	**$ (890,628)**	**$ (2,493,010)**
Beginning Fund Balance	**$ 4,245,639**	**$ -**	**$ 3,357,048**	**$ 2,466,420**
Ending Fund Balance	**$ 3,357,048**	**$ -**	**$ 2,466,420**	**$ (26,590)**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 310 - HOWARD-HARTREY TIF					
Expenditures					
Serv & Supplies - Services and Supplies					
62136	REDEVELOPMENT CONSULTING SERVICES	9,367	-	-	-
62665	CONTRIB TO OTHER AGENCIES	1,000,000	-	1,000,000	-
65050	BLDG MAINTENANCE MATERIAL	548	-	1,500	-
Account Classification Total: Services and Supplies		**$ 1,009,915**	**$ -**	**$ 1,001,500**	**$ -**
Capital Outlay - Capital Outlay					
65515	OTHER IMPROVEMENTS	150,000	500,000	141,640	1,000,000
Account Classification Total: Capital Outlay - Capital Outlay		**$ 150,000**	**$ 500,000**	**$ 141,640**	**$ 1,000,000**
Debt Service - Debt Service					
68305	DEBT SERVICE- PRINCIPAL	645,000	685,000	685,000	-
68315	DEBT SERVICE- INTEREST	75,611	39,088	39,088	-
68320	PRINCIPAL REDUCTION	-	-	-	-
Account Classification Total: Debt Service		**$ 720,611**	**$ 724,088**	**$ 724,088**	**$ -**
Miscellaneous - Miscellaneous					
62605	OTHER CHARGES	-	2,500,000	-	2,500,000
Account Classification Total: Miscellaneous		**$ -**	**$ 2,500,000**	**$ -**	**$ 2,500,000**
Transfer - Interfund Transfers					
66131	TRANSFER TO GENERAL FUND	-	144,400	144,400	148,010
69100	TRANSFER TO GENERAL FUND	144,400	-	-	-
Account Classification Total: Interfund Transfers		**$ 144,400**	**$ 144,400**	**$ 144,400**	**$ 148,010**
Department Total: 310 - HOWARD-HARTREY TIF		**$ 2,024,926**	**$ 3,868,488**	**$ 2,011,628**	**$ 3,648,010**

#315 – Southwest TIF

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

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

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Net Property Tax Increment	492,410	485,000	610,000	-
Interest Income	2	1,000	1,000	-
Total Revenue	**$ 492,412**	**$ 486,000**	**$ 611,000**	**$ -**
Operating Expenditures				
Contribution to Other Agencies	-	-	-	-
Economic Development Activities	459	748,439	65,000	861,217
Capital Improvement Projects	422,675	-	-	-
Operating Transfer to General Fund	29,500	29,500	29,500	-
Total Expenditures	**$ 452,634**	**$ 777,939**	**$ 94,500**	**$ 861,217**
Net Surplus (Deficit)	**$ 39,778**	**$ (291,939)**	**$ 516,500**	**$ (861,217)**
Beginning Fund Balance	**$ 304,939**	**$ -**	**$ 344,717**	**$ 861,217**
Ending Fund Balance	**$ 344,717**	**$ -**	**$ 861,217**	**$ -**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 315 - SOUTHWEST TIF FUND					
Expenditures					
Capital Outlay - Capital Outlay					
65515	OTHER IMPROVEMENTS	422,675	748,439	250,000	-
Account Classification Total: Capital Outlay		**$ 422,675**	**$ 748,439**	**$ 250,000**	**$ -**
Miscellaneous - Miscellaneous					
62605	OTHER CHARGES	459	-	-	-
Account Classification Total: Miscellaneous		**$ 459**	**$ -**	**$ -**	**$ -**
Transfer - Interfund Transfers					
66131	TRANSFER TO GENERAL FUND	-	29,500	29,500	-
69100	TRANSFER TO GENERAL FUND	29,500	-	-	-
Account Classification Total: Interfund Transfers		**$ 29,500**	**$ 29,500**	**$ 29,500**	**$ -**
Department Total: 315 - SOUTHWEST TIF FUND		**$ 452,634**	**$ 777,939**	**$ 279,500**	**$ -**

#320 – Debt Service

The budgeted property tax revenue for FY 2015 is on a cash basis and represents the 2014 levy, which will primarily be received in calendar year 2015. The FY 2015 expenditures are budgeted on a cash basis and are the actual payments required to be made during the fiscal year according to debt maturity schedules.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Net Property Tax	11,864,571	10,879,993	10,879,993	11,108,063
Special Assessment Levy	-	169,848	169,848	-
Bond Proceeds/Premium/ Discounts	23,281,822	-	-	-
Transfer from Other Funds- IMRF	783,004	141,125	141,125	146,178
Miscellaneous Revenue	33,510	-	-	-
Interest Income	5,356	1,500	6,000	1,500
Transfer from General Fund	1,000,000	1,279,306	1,279,306	2,108,890
Transfer from Sewer Fund	190,210	207,284	207,284	-
Transfer from Special Assessment Fund	317,660	169,848	169,848	260,698
Total Revenues	**$ 37,476,133**	**$ 12,848,904**	**$ 12,853,404**	**$ 13,625,329**

#320 – Debt Service

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Expenditures				
Series 2004- Principal DSF	9,786,794	-	-	-
Series 2004- Interest DSF	478,400	-	-	-
Series 2004 B- Principal DSF	2,830,000	-	-	-
Series 2004 B- Interest DSF	130,439	-	-	-
Series 2005- Principal DSF	12,465,536	-	-	-
Series 2005- Interest DSF	664,000	-	-	-
Series 2006- Principal DSF	85,000	185,000	185,000	290,000
Series 2006- Interest DSF	448,302	444,776	444,776	436,912
Series 2006 B Bonds- Principal DSF	35,000	1,130,000	1,130,000	1,880,000
Series 2006 B Bonds- Interest DSF	603,426	600,526	600,526	555,326
Series 2007 - Principal DSF	965,000	1,909,709	1,909,709	1,268,711
Series 2007 - Interest DSF	684,456	569,684	569,684	497,052
Series 2008A - Principal DSF	300,000	300,000	300,000	305,000
Series 2008A - Interest DSF	125,975	116,225	116,225	104,975
Series 2008C - Principal DSF	362,900	378,180	378,180	389,640
Series 2008C - Interest DSF	376,308	364,514	364,514	350,332
Series 2008D - Principal DSF	1,410,000	565,600	565,600	191,320
Series 2008D - Interest DSF	36,690	15,362	15,362	7,299
Series 2010 A- Principal DSF	305,000	305,000	305,000	-
Series 2010 A- Interest DSF	179,338	173,238	173,238	167,137
Series 2010 B- Principal DSF	647,358	684,946	684,946	726,711
Series 2010 B- Interest DSF	135,509	126,446	126,446	113,774
Series 2011 A- Principal DSF	1,234,836	1,250,432	1,250,432	542,634
Series 2011 A- Interest DSF	451,586	426,890	426,890	401,881
Series 2012 A- Principal DSF	995,000	1,025,000	1,025,000	280,000
Series 2012 A- Interest DSF	347,766	243,332	243,332	237,893
Series 2013 A- Principal DSF	-	-	-	430,000
Series 2013 A- Interest DSF	-	505,055	505,055	390,173
Series 2013B - Principal DSF	-	1,601,006	1,601,006	2,573,702
Series 2013B - Interest DSF	-	586,498	586,498	547,159
Series 2014A - Principal DSF	-	-	-	250,000
Series 2014A - Interest DSF	-	-	-	425,500
Series 2004- Principal SAF (Special Assessment Fund)	95,000	-	-	-
Series 2004- Interest SAF	13,650	-	-	-
Series 2005- Principal SAF	350,000	-	-	-
Series 2005- Interest SAF	17,500	-	-	-
Series 2006- Principal SAF	50,000	50,000	50,000	50,000
Series 2006- Interest SAF	8,526	6,450	6,450	4,326
Series 2007 - Principal SAF	35,000	40,000	40,000	40,000
Series 2007 - Interest SAF	33,920	31,994	31,994	30,394
Series 2008C - Principal SAF	19,000	19,800	19,800	20,400
Series 2008C - Interest SAF	19,702	19,084	19,084	18,342
Series 2013A - Principal SAF	-	20,000	20,000	20,000
Series 2013A - Interest SAF	-	8,867	8,867	6,450
Series 2013B - Principal SAF	-	120,000	120,000	20,000
Series 2013B - Interest SAF	-	23,500	23,500	15,500
Series 2014A - Principal SAF	-	-	-	25,000
Series 2014A - Interest SAF	-	-	-	10,286
General Management and Support	-	1,000	1,000	1,000
Bond Issuance Costs	143,063	75,000	60,000	75,000
Fiscal Agent Fees	126,610	10,000	10,000	25,000
Total Expenditures	**$ 36,996,590**	**$ 13,933,114**	**$ 13,918,114**	**$ 13,724,829**
Net Surplus (Deficit)	**$ 479,543**	**$ (1,084,210)**	**$ (1,064,710)**	**$ (99,500)**
Beginning Fund Balance	**$ 2,896,148**	**$ 2,890,995**	**$ 3,375,691**	**$ 2,310,981**
Ending Fund Balance	**$ 3,375,691**	**$ 1,806,785**	**$ 2,310,981**	**$ 2,211,481**

#330 – Howard-Ridge TIF

The City Council adopted the Howard-Ridge Tax Increment Financing (TIF) District on January 26, 2004. The TIF District is generally bounded on the north by various parcels that front Howard Street and Chicago Avenue, on the east by the City of Evanston's boundaries and the Chicago Transit Authority (CTA) Red Line, on the south by City boundaries and on the west by Ridge Avenue. The TIF District contains mixed residential uses, retail/commercial properties and institutional uses.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Net Property Taxes	194,881	350,000	530,000	545,000
Bond Proceeds	-	-	-	200,000
Interest Income	344	400	100	-
Miscellaneous	33,014	-	50,000	100,500
Total Revenue	**$ 228,239**	**$ 350,400**	**$ 580,100**	**$ 845,500**
Operating Expenditures				
Natural Gas	-	-	2,000	-
Economic Development Projects	-	-	-	-
Capital Improvements	219,785	-	186,000	200,000
Service Agreements/Contracts	-	300,000	-	-
Developer Agreement Payments	505,855	-	480,000	490,000
Debt Service-- Interest	592	-	600	600
Repayment to Ec Dev Fund	48,500	45,500	45,500	47,500
Transfer Out- General Fund	120,400	60,000	60,000	60,000
Total Expenditures	**$ 895,132**	**$ 405,500**	**$ 774,100**	**$ 798,100**
Net Surplus (Deficit)	**$ (666,893)**	**$ (55,100)**	**$ (194,000)**	**$ 47,400**
Beginning Fund Balance	**$ 1,055,510**	**$ -**	**$ 388,617**	**$ 194,617**
Ending Fund Balance	**$ 388,617**	**$ -**	**$ 194,617**	**$ 242,017**

Account Number	Description		2013 Actual Amount		2014 Amended Budget		2014 Estimated Amount		2015 Adopted Budget
Fund: 330 - HOWARD-RIDGE TIF FUND									
Expenditures									
Serv & Supplies - Services and Supplies									
62509	SERVICE AGREEMENTS/ CONTRACTS		-		300,000		-		-
62706	REVENUE SHARING AGREEMENTS		505,855		-		480,000		490,000
64015	NATURAL GAS		4,942		-		2,000		-
Account Classification Total: Services and Supplies		**$**	**510,797**	**$**	**300,000**	**$**	**482,000**	**$**	**490,000**
Capital Outlay - Capital Outlay									
65507	PROPERTY ACQUISITIONS		-		-		186,000		200,000
65511	BUILDING IMPROVEMENTS		161,329		-		-		-
65515	OTHER IMPROVEMENTS		53,500		-		-		-
Account Classification Total: Capital Outlay		**$**	**214,829**	**$**	**-**	**$**	**186,000**	**$**	**200,000**
Debt Service - Debt Service									
68315	DEBT SERVICE- INTEREST		593		-		600		600
Account Classification Total: Debt Service		**$**	**593**	**$**	**-**	**$**	**600**	**$**	**600**
Transfer - Interfund Transfers									
66020	TRANSFERS TO OTHER FUNDS		48,500		45,500		45,500		47,500
66131	TRANSFER TO GENERAL FUND		-		60,000		60,000		60,000
69100	TRANSFER TO GENERAL FUND		120,400		-		-		-
Account Classification Total: Interfund Transfers		**$**	**168,900**	**$**	**105,500**	**$**	**105,500**	**$**	**107,500**
Department Total: 330 - HOWARD-RIDGE TIF FUND		**$**	**895,132**	**$**	**405,500**	**$**	**774,100**	**$**	**798,100**

#415 – Capital Improvements

The Capital Improvements fund accounts for all capital outlay expenditures not included in another Fund as outline in the detailed Capital Improvements Plan.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Bond Proceeds	8,538,259	8,331,458	8,470,000	7,360,650
Transfer from General Fund	-	-	-	-
Installment Loan Proceeds	-	-	-	-
Grants	882,160	5,382,638	1,768,634	4,774,000
Intergovernmental Revenue	-	-	-	-
Private Contributions	-	708,000	708,000	-
Parking Fund Loan for Financial System	-	100,000	100,000	-
Parking Fund Roadway w/Meters Transfer	-	-	-	250,000
Transfer from Special Assessments Fund	-	-	-	375,000
General Fund Allocation	-	936,500	1,286,500	-
Miscellaneous	53,986	-	45,000	-
Interest Income	18,562	10,000	10,000	10,000
Total Revenue	**$ 9,492,967**	**$ 15,468,596**	**$ 12,388,134**	**$ 12,769,650**
Operating Expenditures				
Capital Outlay	6,119,879	17,835,016	11,900,000	17,482,150
Other Equipment - Financial System	-	100,000	100,000	-
Bond Issuance Costs	-	-	57,000	60,000
Interfund Transfers Out	475,000	475,000	475,000	490,000
Total Expenditures	**$ 6,594,879**	**$ 18,410,016**	**$ 12,532,000**	**$ 18,032,150**
Net Surplus (Deficit)	**$ 2,898,088**	**$ (2,941,420)**	**$ (143,866)**	**$ (5,262,500)**
Beginning Fund Balance	**$ 3,401,911**	**$ -**	**$ 6,299,999**	**$ 6,156,133**
Ending Fund Balance	**$ 6,299,999**	**$ -**	**$ 6,156,133**	**$ 893,633**

#420 – Special Assessment

The Special Assessment Fund serves as a collection center for special assessments by residential homeowners for their share of the cost for alley paving. Beginning in FY10-11, 100% of alley paving costs (homeowner and City share) was paid out of this Fund.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Special Assessments Collected	274,848	230,000	215,167	230,000
Bond Proceeds	241,906	250,000	250,000	250,000
Property Taxes	-	-	-	-
Investment Income	1,982	1,200	2,000	1,200
Miscellaneous	-	-	-	-
Total Revenue	**$ 518,736**	**$ 481,200**	**$ 467,167**	**$ 481,200**
Operating Expenditures				
Transfer to Debt Service Fund	317,660	169,848	169,848	260,698
Capital Projects	33,976	501,000	501,000	501,000
General Management Support	-	-	-	-
Other Costs	-	-	-	-
Total Expenditures	**$ 351,636**	**$ 670,848**	**$ 670,848**	**$ 761,698**
Net Surplus (Deficit)	**$ 167,100**	**$ (189,648)**	**$ (203,681)**	**$ (280,498)**
Beginning Fund Balance	**$ 1,905,315**	**$ -**	**$ 2,072,415**	**$ 1,868,734**
Ending Fund Balance	**$ 2,072,415**	**$ -**	**$ 1,868,734**	**$ 1,588,236**

Account Number	Description		2013 Actual Amount		2014 Amended Budget		2014 Estimated Amount		2015 Adopted Budget
Fund: 420 - SPECIAL ASSESSMENT FUND									
Expenditures									
Salary & Benefit - Salary and Benefits									
61725	SOCIAL SECURITY		3		-		-		-
61730	MEDICARE		1		-		-		-
Account Classification Total: Salary and Benefits		**$**	**4**	**$**	**-**	**$**	**-**	**$**	**-**
Serv & Supplies - Services and Supplies									
62716	BOND ISSUANCE COSTS		3,568		-		-		-
61060	SEASONAL EMPLOYEES		47		-		-		-
65040	JANITORIAL SUPPLIES		137		-		-		-
65095	OFFICE SUPPLIES		304		-		-		-
65110	RECREATION SUPPLIES		53		-		-		-
Account Classification Total: Services and Supplies		**$**	**4,109**	**$**	**-**	**$**	**-**	**$**	**-**
Capital Outlay - Capital Outlay									
65515	OTHER IMPROVEMENTS		29,863		501,000		501,000		501,000
Account Classification Total: Capital Outlay		**$**	**29,863**	**$**	**501,000**	**$**	**501,000**	**$**	**501,000**
Transfer - Interfund Transfers									
66020	TRANSFERS TO OTHER FUNDS		317,660		169,848		169,848		260,698
Account Classification Total: Interfund Transfers		**$**	**317,660**	**$**	**169,848**	**$**	**169,848**	**$**	**260,698**
Department Total: 420 - SPECIAL ASSESSMENT FUND		**$**	**351,636**	**$**	**670,848**	**$**	**670,848**	**$**	**761,698**

#505 – Parking

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Parking Lots & Meters Operations	2,443,331	3,070,000	3,130,000	3,130,000
Church Street Garage Operations	618,034	716,348	684,549	694,140
Maple Avenue Garage Operations	1,140,191	1,204,200	1,279,180	1,280,700
Sherman Avenue Garage Operations	1,600,383	1,417,275	1,466,214	1,543,471
Transfer In- Washington National TIF	3,631,350	2,925,296	2,925,296	3,711,770
Interfund Transfer- From Downtown II TIF	-	-	-	-
Downtown TIF Revenues	-	-	-	-
Interest Income	11,892	15,070	30,070	15,070
Miscellaneous Revenue	20,481	11,400	11,400	11,400
Grant Revenue	432,655	-	-	12,125
Reserve for Future Repairs/Replacements	-	2,034,004	2,034,004	-
DIVVY Revenue	-	-	-	65,925
Total Revenue	**$ 9,898,317**	**$ 11,393,593**	**$ 11,560,713**	**$ 10,464,601**
				-
Operating Expenditures				
7005 - Parking System Administration	804,417	976,363	1,106,948	1,172,138
7015 - Parking Lots and Meters	760,432	972,266	1,058,292	1,213,609
7025 - Church Street Self Park	414,444	624,855	617,308	629,856
7030 - Church Street Debt Payments	41,846	171,250	171,250	176,400
7036 - Sherman Avenue Garage	5,134,149	5,047,016	5,298,186	5,778,052
7037 - Maple Avenue Garage	861,836	1,654,244	1,650,107	1,658,921
7039 - Parking Debt	27,461	27,461	27,461	29,482
Transfer to General Fund	644,242	869,242	869,242	870,000
Transfer to Fleet	21,992	21,991	21,991	24,188
Transfer to Equipment Replacement	30,000	30,000	30,000	30,000
Transfer to Insurance Fund	490,236	319,648	319,648	319,648
DIVVY Expenses	-	-	-	252,000
Capital Outlay	1,896,659	5,180,000	1,407,609	3,505,000
Total Expenditures	**$ 11,127,714**	**$ 15,894,336**	**$ 12,578,042**	**$ 15,659,294**
Net Surplus (Deficit)	**$ (1,229,397)**	**$ (4,500,740)**	**$ (1,017,329)**	**$ (5,194,693)**
Beginning Fund Balance	**$ 14,418,330**	**$ -**	**$ 13,062,819**	**$ 12,585,490**
Reclassification from Fund Balance to Capital Assets	**$ (413,886)**	**$ -**	**$ -**	**$ -**
Restricted for Capital Projects Fund Balance	**$ -**	**$ -**	**$ 2,034,004**	**$ -**
Ending Fund Balance	**$ 13,602,819**	**$ -**	**$ 12,585,490**	**$ 9,424,801**

Total Full-Time Equivalent Positions

Division	2015 Position Total FTE
Parking System Management	6.50
Parking Lots and Meters	8.00
Maple Garage	1.00
Parking Fund Total	**15.50**

2015 Initiatives

- Continue to develop strategies to provide adequate and reasonable parking for business and employees in partnership with Community and Economic Development in an effort to bring business opportunities to the City. This will be a continuing initiative in every fiscal year
- Develop a RFP/Bid document and select a firm by August 2015 for the management of the three downtown parking decks. Develop an RFP/Bid Document and select a firm by September 2015 for the replacement of cameras in the three downtown parking decks. The current equipment has reached its useful life cycle and needs to be upgraded providing enhanced security. Work with the IT Division on the reducing costs for processing credit and other forms of monetary transactions at the parking garages by researching alternatives to DSL
- Staff to continue training and familiarization using the New World financial system

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 505 - PARKING SYSTEM FUND					
Expenditures					
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	861,418	992,355	992,352	1,045,230
61110	OVERTIME PAY	23,878	20,915	26,000	21,000
61114	SNOW OT	1,051	-	-	-
61210	LONGEVITY	14,411	18,294	18,294	-
61410	AFSCME SHIFT DIFFERENTIAL	683	-	5,202	-
61420	ANNUAL SICK LEAVE PAYOUT	2,465	-	3,227	-
61447	OPEB EXPENSES	5,644	-	-	-
61510	HEALTH INSURANCE	170,180	170,894	170,894	169,672
61615	LIFE INSURANCE	408	432	432	492
61626	CELL PHONE ALLOWANCE	730	672	672	852
61630	SHOE ALLOWANCE	1,395	1,395	1,509	1,473
61710	IMRF	100,215	111,171	111,171	123,660
61725	SOCIAL SECURITY	53,468	62,790	62,790	65,082
61730	MEDICARE	12,613	14,685	14,685	15,222
61815	IMRF PENSION CONTRIBUTIONS (SHORTFALL IN 2010)	8,593	-	-	-
Account Classification Total: Salary and Benefits		**$ 1,257,153**	**$ 1,393,603**	**$ 1,407,228**	**$ 1,442,683**
Serv & Supplies - Services and Supplies					
61060	SEASONAL EMPLOYEES	3,072	10,833	10,833	10,833
62210	PRINTING	-	83	83	83
62225	BLDG MAINTENANCE SERVICES	7,981	14,000	13,000	14,000
62230	IMPROVEMENT MAINT SERVICE	1,335	50,000	35,000	50,000
62245	OTHER EQMT MAINTENANCE	10,200	60,762	37,000	55,740
62275	POSTAGE CHARGEBACKS	-	2,400	1,500	1,500
62295	TRAINING & TRAVEL	600	3,332	1,100	1,100
62315	POSTAGE	5,010	-	37	-
62346	REAL ESTATE TAX PAYMENTS TO COUNTY	50,656	-	41,981	42,000
62350	FISCAL AGENT SERVICES	-	500	-	500
62360	MEMBERSHIP DUES	1,604	1,200	1,045	1,500
62375	RENTALS	54,530	74,986	60,000	62,000
62400	CONTRACT SVC-PARKING GARAGE	-	1,654,588	1,647,588	1,660,588
62425	ELEVATOR CONTRACT COSTS	-	106,126	98,700	103,476
62431	ARMORED CAR SERVICES	-	45,000	40,000	65,000
62509	SERVICE AGREEMENTS/ CONTRACTS	1,886,377	227,650	220,200	219,200
62635	OTHER INSURANCE	-	35,000	35,000	35,000
62660	BUSINESS ATTRACTION	84,197	95,000	89,000	95,000
62705	BANK SERVICE CHARGES	103,917	68,000	217,900	237,900
62715	AMORT.& BOND COSTS	(96,003)	-	-	-
62716	BOND ISSUANCE COSTS	34,591	-	-	-
64005	ELECTRICITY	256,812	320,413	333,000	333,000
64015	NATURAL GAS	1,024	1,100	1,100	1,100
64505	TELECOMMUNICATIONS	54,732	54,755	54,707	54,755
64540	TELECOMMUNICATIONS - WIRELESS	3,070	4,831	2,700	2,700
65005	AGRI/BOTANICAL SUPPLIES	4,369	4,000	4,000	4,000
65020	CLOTHING	(226)	833	833	833
65040	JANITORIAL SUPPLIES	-	833	833	833
65045	LICENSING/REGULATORY SUPP	1,942	4,165	4,000	4,165
65050	BLDG MAINTENANCE MATERIAL	18,039	30,499	29,400	29,800
65070	OFFICE/OTHER EQT MTN MATL	14,420	14,912	124,000	230,000
65085	MINOR EQUIPMENT & TOOLS	849	833	833	833
65095	OFFICE SUPPLIES	324	1,250	500	750
65115	TRAFFIC CONTROL SUPPLI	814	-	-	-
Account Classification Total: Services and Supplies		**$ 2,504,237**	**$ 2,887,884**	**$ 3,105,873**	**$ 3,318,189**
Capital Outlay - Capital Outlay					
65515	OTHER IMPROVEMENTS	701,646	5,290,000	1,442,550	3,529,850
Account Classification Total: Capital Outlay		**$ 701,646**	**$ 5,290,000**	**$ 1,442,550**	**$ 3,529,850**
Depreciation - Depreciation Expense					
68010	DEPRECIATION EXPENSE	2,639,870	1,943,217	1,943,217	1,943,217
Account Classification Total: Depreciation Expense		**$ 2,639,870**	**$ 1,943,217**	**$ 1,943,217**	**$ 1,943,217**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Contingencies - Contingencies					
68205	CONTINGENCIES	64,349	14,746	10,683	12,965
Account Classification Total: Contingencies		**$ 64,349**	**$ 14,746**	**$ 10,683**	**$ 12,965**
Debt Service - Debt Service					
68305	DEBT SERVICE- PRINCIPAL	2,098,532	3,119,251	3,119,254	3,404,823
68315	DEBT SERVICE- INTEREST	846,044	4,753	308,355	512,829
Account Classification Total: Debt Service		**$ 2,944,576**	**$ 3,124,004**	**$ 3,427,609**	**$ 3,917,652**
Miscellaneous - Miscellaneous					
62603	DIVVY OPERATING EXPENSES	-	-	-	252,000
Account Classification Total: Miscellaneous		**$ -**	**$ -**	**$ -**	**$ 252,000**
Transfer - Interfund Transfers					
62305	RENTAL OF AUTO-FLEET MAINTENANCE	-	21,992	21,992	23,090
62309	RENTAL OF AUTO REPLACEMENT	-	30,000	30,000	30,000
66130	TRANSFER TO INSURANCE FUND	-	319,648	319,648	319,648
66131	TRANSFER TO GENERAL FUND	-	869,242	869,242	870,000
69100	TRANSFER TO GENERAL FUND	644,242	-	-	-
69600	TRANSFER TO FLEET	21,992	-	-	-
69601	TRANSFER TO EQUIPMENT REPLACEMENT	30,000	-	-	-
69605	TRANSFER TO INSURANCE	319,648	-	-	-
Account Classification Total: Interfund Transfers		**$ 1,015,882**	**$ 1,240,882**	**$ 1,240,882**	**$ 1,242,738**
Department Total: 505 - PARKING SYSTEM FUND		**$ 11,127,714**	**$ 15,894,336**	**$ 12,578,042**	**$ 15,659,294**

#510 - 513 – Water

The Utilities Department manages the Water Fund, which includes operations and capital improvements for all divisions of the Evanston Water Utility.

Administration Division

The Administration Division manages the department's workforce, administers capital improvement projects, coordinates operations between the other divisions, and oversees all of the Utilities Department's key business processes.

Pumping Division

The Pumping Division oversees the City's three lake water intakes, pumping of raw water to the start of the water treatment process, pumping treated water to retail and wholesale customers, and operation of Evanston's water storage facilities. This includes monitoring and operation of water storage facilities in Skokie's water distribution system, as well as controlling the rate of supply to the Northwest Water Commission.

Filtration Division

The Filtration Division manages the water treatment process, including chemical addition, sedimentation, filtration, and disinfection. This division includes the City's Water Quality Lab, which monitors Evanston's drinking water for compliance with water quality regulations and completes regular reporting to the public and the Illinois Environmental Protection Agency to certify the quality of Evanston's water.

Distribution Division

The Distribution Division is responsible for operation, maintenance, and repair of the City's water mains, valves, and fire hydrants. Annual programs administered by this division include water main leak detection, valve exercising, and fire hydrant testing. The division also administers the City's cross connection control program.

Meter Division

The Meter Division coordinates water meter reading and billing for Evanston's 14,400 retail water and sewer customers, as well as wholesale water billing for the Village of Skokie and the Northwest Water Commission. The Meter Division also works with the Collector's Office and the Distribution Division to address late payments, water service shutoff/restoration, and billing of cross connection control fees.

Total Full-Time Equivalent Positions

Division	2015 Position Total FTE
Water General Support	5.00
Pumping	12.00
Filtration	14.00
Distribution	12.00
Meter	1.50
Water Fund Total	**44.50**

#510 - 513 – Water

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Evanston	5,947,632	6,252,400	6,357,400	6,983,000
Skokie	2,772,424	2,913,000	2,913,000	2,970,000
Northwest Commission	5,183,425	4,653,000	5,200,000	5,300,000
Cross Connection Control Fees	94,470	95,000	117,000	120,000
Investment Earnings	20,164	2,500	12,000	10,000
Debt Proceeds	2,043,779	4,000,000	2,870,000	6,100,000
Debt Proceeds (zero interest)	-	-	-	-
IEPA Loan	-	2,000,000	1,430,000	6,190,000
Fees and Merchandise Sales	94,971	45,000	79,000	70,000
Fees and Outside Work	188,610	70,000	83,000	70,000
Water Meter Impact Fees	-	-	56,000	50,000
Grants	78,792	-	14,181	-
Insurance Reimbursement	-	-	-	-
Phosphate Sales	48,114	69,000	45,000	45,000
Property Sales and Rentals	235,936	227,316	227,316	146,100
Misc Revenue	92,165	-	4,300	5,000
Total Revenue	**$ 16,800,482**	**$ 20,327,216**	**$ 19,408,197**	**$ 28,059,100**
Operating Expenditures				
7100 - General Support	960,028	933,989	898,468	983,266
7105 - Pumping	2,226,781	2,355,718	2,172,119	2,426,701
7110 - Filtration	2,435,092	2,740,856	2,572,444	2,633,653
7115 - Distribution	1,389,136	1,425,352	1,450,368	1,724,142
7120 - Meter Maintenance	249,474	300,761	272,565	193,336
7125 - Other Operating Expenses	994,606	491,700	464,000	578,000
7130 - Capital Outlay	1,236,881	368,100	368,100	419,000
7131 - Capital Improvement	4,198,326	10,170,000	7,072,400	18,402,600
7133 - Debt Service	810,068	1,297,704	1,102,835	978,894
7133 - Debt Service - IEPA Loan 3382	67,504	67,505	67,505	67,505
Interfund Transfers Out- General Fund	3,356,300	3,369,559	3,369,559	3,194,053
Interfund Transfers Out- Insurance Fund	468,492	468,492	468,492	468,492
Total Expenses	**$ 18,392,688**	**$ 23,989,736**	**$ 20,278,855**	**$ 32,069,642**
Net Surplus (Deficit)	**$ (1,592,206)**	**$ (3,662,520)**	**$ (870,658)**	**$ (4,010,542)**
Beginning Unrestricted Fund Balance	**$ 9,192,655**	**$ -**	**$ 8,590,091**	**$ 7,719,433**
Reclassification from Fund Balance to Capital Assets	**$ 989,642**	**$ -**	**$ -**	**$ -**
Ending Unrestricted Fund Balance	**$ 8,590,091**	**$ -**	**$ 7,719,433**	**$ 3,708,891**

FY2014 City Council Goal Performance

FY 2014 City Council Goal	Department Initiative
Water and Sewer	Managed several critical water system improvement projects, including improvements to one of the water plant intakes, upgrade/replacement of the City's automatic meter reading and billing system, replacement of the master flow meter on the primary transmission main leaving the water plant, and chlorination equipment replacement.
Water and Sewer	Continued working to expand the City's wholesale water customer base, including wholesale cost of service analysis and meetings with potential and existing wholesale customers to discuss proposed rates and needed capital improvements.
Water and Sewer	Completed a two-year, proactive leak detection survey of the City's water mains, with the goal of reducing water loss throughout the City. Several previously unknown water main leaks were located and repaired.
Water and Sewer	Completed a water main lining pilot project on Washington Street, with the goal of lining more water mains in the future as a less expensive and less disruptive alternative to water main replacement.
Water and Sewer	Celebrated the 100-year anniversary of Evanston's filtration plant, to recognize the accomplishment of 100 years of safe, reliable drinking water and excellent water plant operation.
Water and Sewer	Utilities Department staff completed energy efficiency improvements including installation of a variable speed drive on the primary pump at the North Standpipe and replacement of site lighting at the South Standpipe material storage yard.

2015 Initiatives

- Be a leader in the public drinking water industry by providing high quality to over 350,000 customers in six communities, including vigilantly monitoring the quality and quantity of water provided to our customers.
- Assure the quality and reliability of the potable water supply by completing major water treatment plant improvements including chemical feed and treatment process reliability improvements, and initiation of finished water storage improvements to address structural deterioration of clearwells built in 1914-1934.
- Continue to develop and implement a strategy to expand Evanston's wholesale water customer base, including ongoing negotiations with Lincolnwood, as well as continued meetings with other individual communities, the Northwest Water Commission, and Northwest Suburban Municipal Joint Action Water Agency (NSMJAWA) on potential transmission main and water plant improvements under various scenarios.
- Improve water distribution system reliability and reduce water loss by expanding on the current water main replacement and water main leak detection programs. Goals are to supplement water main replacement with water main lining where feasible, to improve upon our historical 1% annual water main renewal rate; and to survey the entire distribution system for leaks on a 2-3 year cycle.

- Complete other major distribution system improvements including repair and repainting of the City's two standpipes and completion of the Automatic Meter Information project, which includes replacement of over 1,000 water meters, replacement of the Meter Transmission Units (MTUs) for all of the City's 14,400 water customers, and installation of a new data collection system and customer interface web site.
- Coordinate capital improvement projects with the Public Works Department and with TIF District improvement projects to ensure cost-effective and efficient use of capital improvement funding.

Ongoing Activity Measures	2013 Actual	2014 Estimated	2015 Projected
Number of customers experiencing unscheduled disruption of water service	679	1,500*	750
Number of customer complaints about water service (low pressure, service disruption, quality, etc)	108	107	100
Days lost from work due to illness or injury	3.3	2.7	3.0
Number of Illinois Environmental Protection Agency regulatory violations	0	0	0
Number of known breaks/leaks per mile of water main	0.3	0.6*	0.3
Millions of gallons sold to outside communities (wholesale)	10,885 MG	10,957 MG	11,500 MG

*** The months of January - March 2014 were far colder than recent years and the harsh conditions resulted in 40% more water main breaks in this period than occurred during the same period in 2013. This is the primary reason for the increase in unscheduled service disruptions and water main failure rate in 2014.**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 510 - 513 - WATER FUND					
Expenditures					
Department: 71 - UTILITIES					
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	3,133,055	3,167,207	3,131,090	3,525,043
61050	PERMANENT PART-TIME	-	18,579	12,000	17,892
61070	JOB TRAINING AND INTERNSHIPS	53,807	-	-	-
61072	JOB TRAINING PROGRAM	-	93,600	93,600	81,120
61110	OVERTIME PAY	127,257	99,325	134,525	129,325
61114	SNOW OT	447	-	-	-
61210	LONGEVITY	55,863	61,040	60,209	-
61410	AFSCME SHIFT DIFFERENTIAL	16,334	-	10,400	-
61415	TERMINATION PAYOUTS	-	-	49,878	-
61420	ANNUAL SICK LEAVE PAYOUT	23,286	-	27,023	-
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	30,725	-	-	-
61447	OPEB EXPENSES	27,340	-	-	-
61510	HEALTH INSURANCE	594,780	614,534	604,306	674,154
61615	LIFE INSURANCE	1,612	1,693	1,669	2,053
61625	AUTO ALLOWANCE	5,009	4,980	4,980	4,980
61626	CELL PHONE ALLOWANCE	308	360	360	360
61630	SHOE ALLOWANCE	6,125	5,425	5,286	5,286
61710	IMRF	379,759	355,107	351,422	419,970
61725	SOCIAL SECURITY	200,831	203,046	200,674	215,314
61730	MEDICARE	47,929	47,489	47,066	50,844
61815	IMRF PENSION CONTRIBUTIONS (SHORTFALL IN 2010)	26,836	-	-	-
Account Classification Total: Salary and Benefits		**$ 4,731,303**	**$ 4,672,385**	**$ 4,734,488**	**$ 5,126,341**
Serv & Supplies - Services and Supplies					
61060	SEASONAL EMPLOYEES	9,682	10,400	10,400	10,400
62180	STUDIES	(73,220)	327,000	300,000	380,000
62185	CONSULTING SERVICES	339,666	-	-	-
62210	PRINTING	2,609	7,000	7,500	7,300
62225	BLDG MAINTENANCE SERVICES	1,952	2,500	2,500	1,000
62230	IMPROVEMENT MAINT SERVICE	41,755	51,000	40,000	50,500
62235	OFFICE EQUIPMENT MAINT	1,272	1,600	1,600	1,500
62245	OTHER EQMT MAINTENANCE	25,540	103,400	63,400	92,900
62273	LIEN FILING FEE	40	1,500	1,500	1,500
62275	POSTAGE CHARGEBACKS	-	6,500	5,500	6,400
62295	TRAINING & TRAVEL	19,007	22,200	22,200	22,200
62315	POSTAGE	22,885	19,500	19,580	19,500
62340	COMPTER LICENSE & SUPP	66,489	69,500	71,100	79,100
62345	COURT COST/LITIGATION	47	-	-	-
62360	MEMBERSHIP DUES	1,723	3,460	3,645	3,800
62380	COPY MACHINE CHARGES	1,200	1,200	1,200	1,200
62381	COPY MACHINE LEASES	-	2,000	2,000	2,000
62415	DEBRIS/REMOVAL CONTRACTUAL COSTS	-	40,000	40,000	38,000
62420	MWRD FEES	420,689	502,400	402,300	402,800
62455	WTR/SWR BILL PRINT AND MAIL CO	2,089	12,800	12,800	12,800
62460	WTR/SWR BILL EPAYMENT CONTRACTS	-	15,000	14,400	14,400
62463	WATER MAINTENANCE CONTRACTS	-	1,000	1,000	1,000
62465	OUTSIDE LABARATORY COSTS	-	19,500	17,000	17,500
62466	HHS PROGRAM SERVICES	10,252	-	-	-
62509	SERVICE AGREEMENTS/ CONTRACTS	32,806	-	-	-
62705	BANK SERVICE CHARGES	18,857	-	20,000	-
62715	AMORT.& BOND COSTS	(12,380)	-	-	-
62716	BOND ISSUANCE COSTS	31,029	-	-	-
64005	ELECTRICITY	840,595	950,000	800,000	800,000
64015	NATURAL GAS	87,539	120,000	100,000	120,000
64505	TELECOMMUNICATIONS	9,537	9,400	11,700	13,600
64540	TELECOMMUNICATIONS - WIRELESS	17,785	17,550	20,850	21,700
65005	AGRI/BOTANICAL SUPPLIES	901	1,000	1,000	970
65010	BOOKS, PUBLICATIONS, MAPS	8,595	7,550	7,550	7,550
65015	CHEMICALS/ SALT	368,068	530,000	400,000	465,000
65020	CLOTHING	5,228	4,900	4,900	4,770

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
65030	PHOSPHATE CHEMICALS	78,050	104,000	104,000	101,000
65035	PETROLEUM PRODUCTS	17,863	15,500	15,400	15,000
65040	JANITORIAL SUPPLIES	3,316	6,400	6,300	6,000
65050	BLDG MAINTENANCE MATERIAL	6,108	7,500	7,500	6,700
65051	MATERIALS - STREETS DIVISION	9,154	27,600	27,600	27,600
65055	MATER. TO MAINT. IMP.	138,435	160,000	160,000	155,000
65060	MATER. TO MAINT. AUTOS	37	-	-	-
65070	OFFICE/OTHER EQT MTN MATL	153,677	183,200	165,200	179,500
65075	MEDICAL & LAB SUPPLIES	15,031	17,000	17,000	16,400
65080	MERCHANDISE FOR RESALE	37,242	35,000	35,000	30,000
65085	MINOR EQUIPMENT & TOOLS	12,743	7,500	7,400	115,800
65090	SAFETY EQUIPMENT	5,021	8,800	8,800	6,700
65095	OFFICE SUPPLIES	6,289	5,000	5,000	4,900
65105	PHOTO/DRAFTING SUPPLIE	830	400	400	400
65550	AUTOMOTIVE EQUIPMENT	-	184,600	184,600	349,500
65555	PERSONAL COMPUTER EQUIPMENT	38,872	12,000	12,500	13,000
65702	WATER GENERAL PLANT	47,037	173,500	173,500	62,500
Account Classification Total: Services and Supplies		**$ 2,871,941**	**$ 3,807,860**	**$ 3,335,825**	**$ 3,689,390**
Capital Outlay - Capital Outlay					
65515	OTHER IMPROVEMENTS	-	10,170,000	7,072,400	18,402,600
Account Classification Total: Capital Outlay		**$ -**	**$ 10,170,000**	**$ 7,072,400**	**$ 18,402,600**
Depreciation - Depreciation Expense					
68010	DEPRECIATION EXPENSE	1,382,421	-	-	-
Account Classification Total: Depreciation Expense		**$ 1,382,421**	**$ -**	**$ -**	**$ -**
Contingencies - Contingencies					
68205	CONTINGENCIES	(131)	1,000	1,000	1,000
Account Classification Total: Contingencies		**$ (131)**	**$ 1,000**	**$ 1,000**	**$ 1,000**
Debt Service - Debt Service					
68305	DEBT SERVICE- PRINCIPAL	-	1,365,209	825,086	612,145
68315	DEBT SERVICE- INTEREST	298,850	-	345,254	434,254
Account Classification Total: Debt Service		**$ 298,850**	**$ 1,365,209**	**$ 1,170,340**	**$ 1,046,399**
Miscellaneous - Miscellaneous					
61071	INTERNSHIP PROGRAM	-	12,480	4,000	12,480
62730	GAIN/LOSS SALE FIXED ASST	60,762	-	-	-
Account Classification Total: Miscellaneous		**$ 60,762**	**$ 12,480**	**$ 4,000**	**$ 12,480**
Transfer - Interfund Transfers					
62305	RENTAL OF AUTO-FLEET MAINTENANCE	-	122,751	122,751	128,887
66020	TRANSFERS TO OTHER FUNDS	5,100,000	-	-	-
66130	TRANSFER TO INSURANCE FUND	-	468,492	468,492	468,492
66131	TRANSFER TO GENERAL FUND	-	3,369,559	3,369,559	3,194,053
69100	TRANSFER TO GENERAL FUND	3,356,300	-	-	-
69600	TRANSFER TO FLEET	122,751	-	-	-
69605	TRANSFER TO INSURANCE	468,492	-	-	-
Account Classification Total: Interfund Transfers		**$ 9,047,543**	**$ 3,960,802**	**$ 3,960,802**	**$ 3,791,432**
Department Total: 510 - 513 - WATER FUND		**$ 18,392,688**	**$ 23,989,736**	**$ 20,278,855**	**$ 32,069,642**

#515 – Sewer

The Utilities Department manages the Sewer Fund, which includes operations and capital improvements for the City's Combined, Relief, and Storm Sewer Systems.

Sewer Division

The Sewer Division is responsible for operation, inspection, maintenance, and repair of the City's sewer mains and drainage structures. Annual programs administered by this division include sewer main and drainage structure cleaning, root cutting, and televised internal sewer main inspection. This division also responds to all reports of sewer backups and flooding.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Operations	13,494,318	12,922,700	13,072,700	13,072,700
Debt Proceeds	1,851,827	-	-	-
Debt Proceeds - IEPA Loan	2,523,969	2,190,000	1,600,000	-
Transfer from Parking Fund	-	-	-	-
Investment Earnings	1,270	1,000	1,000	1,000
Grants - MWRD	860,353	-	-	-
Miscellaneous	15,881	4,165	4,165	4,165
Total Revenues	**$ 18,747,618**	**$ 15,117,865**	**$ 14,677,865**	**$ 13,077,865**
Operating Expenditures				
7400 - Sewer Operations	2,026,860	2,260,545	2,238,775	1,779,750
7410 - Other Operating Expenses	10,900	129,500	24,100	103,300
7411 - Interfund Transfers Out (excluding Fleet)	602,398	622,316	622,316	818,608
7415 - Capital Outlay	13,714	47,500	47,500	13,500
7420 - Capital Improvement Account	-	3,225,000	2,635,000	1,055,000
Depreciation	4,570,214	-	-	-
7500 - Debt Service	11,711,077	9,994,260	10,009,059	9,619,477
Total Expenses	**$ 18,935,163**	**$ 16,279,121**	**$ 15,576,750**	**$ 13,389,635**
Net Surplus (Deficit)	**$ (187,545)**	**$ (1,161,256)**	**$ (898,885)**	**$ (311,770)**
Beginning Unrestricted Fund Balance	**$ 4,199,578**	**$ -**	**$ 4,574,996**	**$ 3,676,111**
Reclassification from Fund Balance to Capital Assets	**$ 562,963**	**$ -**	**$ -**	**$ -**
Ending Unrestricted Fund Balance	**$ 4,574,996**	**$ -**	**$ 3,676,111**	**$ 3,364,341**

Total Full-Time Equivalent Positions

Division	2015 Position Total FTE
Sewer	11.33
Sewer Fund Total	**11.33**

#515 – Sewer

FY 2014 City Council Goal Performance

FY 2014 City Council Goal	Department Initiative
Water and Sewer	Completed annual capital improvement programs including repairing sewers and drainage structures on streets being resurfaced, stormwater management improvements, and emergency sewer repairs.
Water and Sewer	Rehabilitated over 1.8 miles (1.3%) of small diameter combined sewers through cured in place pipe (CIPP) lining. This represents an improvement over the historical rate of 1% annual rehabilitation of combined sewers.
Water and Sewer	Rehabilitated 1.02 miles of the City's 7.2-mile network of large diameter sewers (36" and larger) that are over 100 years old. The Utilities Department was successful in applying for a state low interest loan to fund this project.
Water and Sewer	Sewer Division crews conducted preventative maintenance including cleaning the sewer system in one-third of the City on an annual basis, as well as contracting out the application of root treatments in one-third of the sewer system to prevent sewer blockages due to tree root intrusion. Crews cleaned over 2,800 drainage structures and flushed over 25,000 feet of sewer pipe.
Water and Sewer	Sewer Division continues to replace or repair deteriorated drainage structures and manholes, as well as collapsing sewer mains.
Water and Sewer	Sewer Division crews performed closed circuit TV inspections of the sewers under streets to be resurfaced in 2014, in order to determine the repairs needed prior to paving the streets.

2015 Initiatives

- Perform engineering design and secure state low interest loan funding for two additional large diameter sewer rehabilitation projects scheduled for 2016 and 2017
- Continue the annual small diameter sewer CIPP rehabilitation program at a rate of at least 1% of the combined sewer system rehabilitated per year
- Continue to coordinate the inspection and repair of sewer mains and drainage structures in advance of the street resurfacing program
- Continue preventative maintenance cleaning and inspection of sewer mains and drainage structures
- Continue to perform inspection of combined and storm sewer outfalls in accordance with IEPA requirements
- Increase stormwater management initiatives in compliance with requirements for National Pollution Discharge Elimination System (NPDES) permit and Municipal Separate Storm Sewer System (MS4) permit

#515 – Sewer

Ongoing Activity Measures	2013 Actual	2014 Estimated	2015 Projected
Number of customer complaints about sewer service (seepage, backups, overflows, etc.)	472*	428**	200
Days lost from work due to illness or injury	3.3	2.7	3.0

*** A large rain event occurred in April 2013, which overwhelmed the MWRD TARP system; causing flooding along the North Shore Channel and resultant surcharging of the City's combined sewers. However, the City's relief sewer system functioned well, and Evanston experienced far fewer instances of basement sewer backups and flooding than neighboring communities.**

**** A wet weather event coupling heavy rains with snow melt occurred in February 2014. The presence of significant amounts of frozen snow covering drainage inlets combined with the heavy precipitation and snow melt resulted in many reports of street flooding and other drainage issues.**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 515 - SEWER FUND					
Expenditures					
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	783,585	880,143	880,143	775,212
61050	PERMANENT PART-TIME	-	-	-	27,040
61072	JOB TRAINING PROGRAM	-	31,200	-	-
61110	OVERTIME PAY	53,932	30,000	40,000	30,000
61210	LONGEVITY	17,037	16,716	16,716	-
61410	AFSCME SHIFT DIFFERENTIAL	327	-	500	-
61415	TERMINATION PAYOUTS	1,851	-	-	-
61420	ANNUAL SICK LEAVE PAYOUT	4,488	-	3,942	-
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	7,042	-	-	-
61447	OPEB EXPENSES	8,035	-	-	-
61510	HEALTH INSURANCE	167,692	182,815	182,815	133,241
61615	LIFE INSURANCE	338	403	403	405
61626	CELL PHONE ALLOWANCE	54	-	3	-
61630	SHOE ALLOWANCE	1,852	1,860	1,845	1,845
61710	IMRF	97,511	98,655	98,655	94,586
61725	SOCIAL SECURITY	52,153	55,941	55,941	48,064
61730	MEDICARE	12,394	13,083	13,083	11,242
61815	IMRF PENSION CONTRIBUTIONS (SHORTFALL IN 2010)	7,156	-	-	-
Account Classification Total: Salary and Benefits		**$ 1,215,447**	**$ 1,310,816**	**$ 1,294,046**	**$ 1,121,635**
Serv & Supplies - Services and Supplies					
61060	SEASONAL EMPLOYEES	3,666	4,800	4,800	5,200
62180	STUDIES	-	75,000	800	75,000
62230	IMPROVEMENT MAINT SERVICE	26	15,000	6,000	10,000
62245	OTHER EQMT MAINTENANCE	5,254	6,000	6,000	5,500
62295	TRAINING & TRAVEL	997	3,000	3,000	2,500
62315	POSTAGE	10,090	17,000	12,000	12,000
62340	COMPTER LICENSE & SUPP	2,100	2,300	2,300	2,300
62360	MEMBERSHIP DUES	-	200	200	200
62415	DEBRIS/REMOVAL CONTRACTUAL COSTS	-	40,000	40,000	38,000
62421	NPDES FEES - SEWER	21,000	21,000	21,000	21,000
62455	WTR/SWR BILL PRINT AND MAIL CO	-	9,800	6,000	7,000
62460	WTR/SWR BILL EPAYMENT CONTRACTS	-	15,000	14,200	15,000
62461	SEWER MAINTENANCE CONTRACTS	730,000	730,000	730,000	735,000
62509	SERVICE AGREEMENTS/ CONTRACTS	609,176	-	-	-
62705	BANK SERVICE CHARGES	54,116	-	-	-
62716	BOND ISSUANCE COSTS	31,863	-	-	-
64540	TELECOMMUNICATIONS - WIRELESS	3,319	5,200	5,200	7,200
65015	CHEMICALS/ SALT	1,889	1,600	1,600	1,200
65020	CLOTHING	849	1,300	1,300	1,000
65040	JANITORIAL SUPPLIES	-	400	400	400
65050	BLDG MAINTENANCE MATERIAL		-	-	-
65051	MATERIALS - STREETS DIVISION	4,161	27,600	10,000	10,000
65055	MATER. TO MAINT. IMP.	35,562	60,000	60,000	45,000
65070	OFFICE/OTHER EQT MTN MATL	6,716	7,000	7,000	7,000
65080	MERCHANDISE FOR RESALE	-	35,000	35,000	1,000
65085	MINOR EQUIPMENT & TOOLS	7,502	3,500	3,500	3,300
65090	SAFETY EQUIPMENT	971	6,800	6,800	5,000
65550	AUTOMOTIVE EQUIPMENT	76,381	329,000	329,000	95,000
65555	PERSONAL COMPUTER EQUIPMENT	4,959	-	-	-
Account Classification Total: Services and Supplies		**$ 1,610,598**	**$ 1,416,500**	**$ 1,306,100**	**$ 1,104,800**
Capital Outlay - Capital Outlay					
65515	OTHER IMPROVEMENTS	2,815,000	2,710,000	2,120,000	520,000
65625	FURNITURE & FIXTURES	9,204	47,500	47,500	13,500
Account Classification Total: Capital Outlay		**$ 2,824,204**	**$ 2,757,500**	**$ 2,167,500**	**$ 533,500**
Depreciation - Depreciation Expense					
68010	DEPRECIATION EXPENSE	3,320,883	-	-	-
Account Classification Total: Depreciation Expense		**$ 3,320,883**	**$ -**	**$ -**	**$ -**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Debt Service - Debt Service					
68305	DEBT SERVICE- PRINCIPAL	7,190,101	8,810,003	8,247,819	8,087,953
68315	DEBT SERVICE- INTEREST	1,993,804	1,184,257	1,761,240	1,531,524
Account Classification Total: Debt Service		**$ 9,183,904**	**$ 9,994,260**	**$ 10,009,059**	**$ 9,619,477**
Miscellaneous - Miscellaneous					
62696	PUBLIC EDUCATION	-	-	-	5,000
Account Classification Total: Miscellaneous		**$ -**	**$ -**	**$ -**	**$ 5,000**
Transfer - Interfund Transfers					
62305	RENTAL OF AUTO-FLEET MAINTENANCE	-	177,729	177,729	186,615
66026	TRANSFER TO DEBT SERVICE	-	207,284	207,284	228,070
66130	TRANSFER TO INSURANCE FUND	-	269,988	269,988	269,988
66131	TRANSFER TO GENERAL FUND	-	145,044	145,044	320,550
69100	TRANSFER TO GENERAL FUND	142,200	-	-	-
69320	TRANSFERS TO DEBT SERVICE FUND	190,210	-	-	-
69600	TRANSFER TO FLEET	177,729	-	-	-
69605	TRANSFER TO INSURANCE	269,988	-	-	-
Account Classification Total: Interfund Transfers		**$ 780,127**	**$ 800,045**	**$ 800,045**	**$ 1,005,223**
Department Total: 515 - SEWER FUND		**$ 18,935,163**	**$ 16,279,121**	**$ 15,576,750**	**$ 13,389,635**

#520 – Solid Waste

Full refuse-removal service is provided once per week to all family residences of 1-4 units under this program element. Twenty routes are scheduled for a four-day work week (Monday through Thursday). Condominium buildings and cooperative apartment units are serviced twice a week by a private hauler. The Solid Waste Agency of Northern Cook County (SWANCC) provides a recycling incentive rebate that is based on the tons of recycled material collected. The incentive is used to offset operational costs.

Yard waste removal service is provided once per week to all qualified residential units under the Solid Waste Fund. Yard waste collection runs from the first week of April through the first week of December. During the fall, yard waste operations increase dramatically with the addition of leaf collection. This Fund is responsible for costs associated with leaf collection. All residential streets posted with alternate parking signs are cleaned at least twice during the leaf collection operation. This seven-week operation begins in mid-October and continues until the end of November. Streets requiring special posting are cleaned during the first two weeks of November.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Property Tax Transfer from General	1,245,967	1,055,967	1,055,967	1,055,967
Solid Waste Franchise Fees	199,980	175,000	175,000	175,000
SWANCC Recycling Incentive	30,467	25,000	6,952	4,000
Sanitation Charges	3,013,668	3,334,033	3,400,000	3,467,394
Sanitation Svc. Chg. Penalty	44,099	45,000	55,000	45,000
Special Pickup Fees	86,804	100,000	86,000	100,000
State Recycling Grant	-	-	-	-
Investment Income	20	-	-	-
Trash Cart Sales	27,697	15,000	25,000	15,000
Yard Waste Fee	248,077	220,000	220,000	220,000
Total Revenues	**$ 4,896,779**	**$ 4,970,000**	**$ 5,023,919**	**$ 5,082,361**
Operating Expenditures				
Refuse Collection & Disposal	2,882,420	3,372,698	3,060,832	3,209,621
Residential Recycling Collection	1,223,782	1,186,134	1,120,583	1,281,949
Yard Waste Collection	626,253	750,250	662,846	700,250
Total Expenses	**$ 4,732,455**	**$ 5,309,082**	**$ 4,844,261**	**$ 5,191,820**
Net Surplus (Deficit)	**$ 164,324**	**$ (339,082)**	**$ 179,658**	**$ (109,459)**
Beginning Fund Balance	**$ (1,447,884)**	**$ -**	**$ (1,283,560)**	**$ (1,103,902)**
Ending Fund Balance	**$ (1,283,560)**	**$ -**	**$ (1,103,902)**	**$ (1,213,361)**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 520 - SOLID WASTE FUND					
Expenditures					
Salary & Benefit - Salary and Benefits					
61110	OVERTIME PAY	30,786	22,000	50,059	25,000
61114	SNOW OT	2,772	-	-	-
61615	LIFE INSURANCE	220	226	226	255
61010	REGULAR PAY	471,719	533,626	426,721	584,826
61050	PERMANENT PART-TIME	5,082	-	-	-
61055	TEMPORARY EMPLOYEES	-	-	4,402	-
61210	LONGEVITY	5,519	6,900	6,141	-
61410	AFSCME SHIFT DIFFERENTIAL	27	-	128	-
61415	TERMINATION PAYOUTS	1,024	-	-	-
61510	HEALTH INSURANCE	114,000	106,620	95,532	126,389
61630	SHOE ALLOWANCE	1,240	1,395	1,240	155
61725	SOCIAL SECURITY	35,426	37,021	30,445	36,372
61730	MEDICARE	8,354	8,658	7,120	8,507
61447	OPEB EXPENSES	5,854	-	-	-
61710	IMRF	57,690	59,458	47,684	69,165
61815	IMRF PENSION CONTRIBUTIONS (SHORTFALL IN 2010)	-	-	-	-
Account Classification Total: Salary & Benefit - Salary and Benefits		**$ 739,715**	**$ 775,904**	**$ 669,698**	**$ 850,669**
Serv & Supplies - Services and Supplies					
64005	ELECTRICITY	3,654	-	3,000	3,000
64006	LIGHTING	-	-	-	-
64015	NATURAL GAS	7,172	-	6,300	6,000
62275	POSTAGE CHARGEBACKS	-	200	-	-
62295	TRAINING & TRAVEL	365	900	800	800
62380	COPY MACHINE CHARGES	1,326	1,326	1,326	1,326
62390	CONDOMINIUM REFUSE COLL	383,283	399,950	385,000	385,000
62405	SWANCC DISPOSAL FEES	731,376	1,000,000	800,000	800,000
62415	DEBRIS/REMOVAL CONTRACTUAL COSTS	-	2,493,000	2,365,000	2,501,120
62509	SERVICE AGREEMENTS/ CONTRACTS	2,263,959	-	-	-
61060	SEASONAL EMPLOYEES	73,593	50,000	57,355	50,000
65015	CHEMICALS/ SALT	-	200	-	200
65020	CLOTHING	(217)	1,250	-	250
65055	MATER. TO MAINT. IMP.	109	400	400	400
65085	MINOR EQUIPMENT & TOOLS	1,143	700	700	700
65090	SAFETY EQUIPMENT	62	1,000	-	1,000
65125	OTHER COMMODITIES	-	750	-	750
Account Classification Total: Serv & Supplies - Services and Supplies		**$ 3,465,825**	**$ 3,949,676**	**$ 3,619,881**	**$ 3,750,546**
Capital Outlay - Capital Outlay					
65625	FURNITURE & FIXTURES	12,369	25,000	19,480	25,000
Account Classification Total: Capital Outlay - Capital Outlay		**$ 12,369**	**$ 25,000**	**$ 19,480**	**$ 25,000**
Debt Service - Debt Service					
68310	DEBT SERVC OTHER AGENCIES	36,214	83,300	60,000	60,000
68315	DEBT SERVICE- INTEREST	3,130	-	-	-
Account Classification Total: Debt Service - Debt Service		**$ 39,345**	**$ 83,300**	**$ 60,000**	**$ 60,000**
Miscellaneous - Miscellaneous					
62001	SHORT TERM BUDGETING SALARY COSTS	-	-	-	500
67107	OUTREACH	-	-	-	15,000
Account Classification Total: Miscellaneous - Miscellaneous		**$ -**	**$ -**	**$ -**	**$ 15,500**
Transfer - Interfund Transfers					
62305	RENTAL OF AUTO-FLEET MAINTENANCE	-	298,071	298,071	312,974
62309	RENTAL OF AUTO REPLACEMENT	-	177,131	177,131	177,131
69600	TRANSFER TO FLEET	298,071	-	-	-
69601	TRANSFER TO EQUIPMENT REPLACEMENT	177,131	-	-	-
Account Classification Total: Transfer - Interfund Transfers		**$ 475,202**	**$ 475,202**	**$ 475,202**	**$ 490,105**
Department Total: 520 - SOLID WASTE FUND		**$ 4,732,455**	**$ 5,309,082**	**$ 4,844,261**	**$ 5,191,820**

#600 – Fleet Services

Fleet Services General Support maintains operating cost records, provides billing and chargeable data to all user City departments, develops vehicle specifications, and purchases vehicular and other equipment. In addition, Fleet Services prepares documents and provides disposal of surplus vehicles and equipment through auction services. Overall supervision of department personnel is provided, as is training, direction and coordination of all activities to ensure effective and efficient operations.

Key emphasis is placed on reducing down time, which is the amount of time a vehicle or piece of equipment is out of service for repair.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
General Fund	3,107,358	2,507,356	2,507,356	2,631,999
Library Fund	2,381	2,381	2,381	2,500
Parking Fund	21,992	21,992	21,992	24,188
Water Fund	122,751	122,751	122,751	135,023
Sewer Fund	177,729	177,729	177,729	195,501
Solid Waste Fund	298,071	298,071	298,071	327,877
Sale of Surplus Property	-	-	-	-
Damage to City Property	-	24,798	24,798	24,798
Additional Transfer from General Fund	-	-	-	-
Miscellaneous Revenue	46,349	10,000	55,100	56,781
Interest Income	-	1,000	1,000	1,000
Total Revenues	**$ 3,776,631**	**$ 3,166,078**	**$ 3,211,178**	**$ 3,399,667**
Operating Expenditures				
General Support	271,772	293,619	272,309	288,995
Major Maintenance	3,287,552	3,284,528	3,205,078	3,255,342
Transfer to Equipment Replacement Fund	-	-	-	-
Total Expenditures	**$ 3,559,324**	**$ 3,578,147**	**$ 3,477,387**	**$ 3,544,337**
Net Surplus (Deficit)	**$ 217,307**	**$ (412,069)**	**$ (266,209)**	**$ (144,670)**
Beginning Fund Balance	**$ (107,097)**	**$ -**	**$ 110,566**	**$ (155,643)**
Reclassification from Fund Balance to Capital Assets	**$ 356**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 110,566**	**$ -**	**$ (155,643)**	**$ (300,313)**

Total Full-Time Equivalent Positions

Division	2015 Position Total FTE
General Support	2.00
Major Maintenance	10.50
Fleet Services Fund Total	**12.50**

2015 Initiatives

- Maintain the 10-year vehicle/equipment replacement and funding requirements schedule
- Continue to explore opportunities to "right-size" the fleet where applicable without affecting timely City services
- Complete vehicle prevention and maintenance schedules at a 95% rate
- Provide timely repair services to continue to maintain an overall downtime of less than 6% on a monthly basis
- Complete training of each new employee prior to placing a new vehicle/equipment into service
- Provide each employee with at least one training opportunity annually to enhance technical and interpersonal skills
- Expand use of fleet management software in order to improve timely customer service
- Conduct internal analysis of overall Fleet Services operations, including parts purchasing and inventory, work order process, accurate billable hours/mechanic, preventative maintenance schedules, etc., to identify potential improvements in service

Performance Report on FY 2014 Program Objectives

- The vehicle replacement plan was updated to reflect current needs and reduced budget capacity. All programmed vehicle replacements orders are planned to be completed prior to December 2014.
- The Capital Outlay Account and Sales of Surplus Vehicles accounts were moved to Equipment Replacement Fund # 601 in FY 2011 for FY 2012.

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 600 - FLEET SERVICES FUND					
Expenditures					
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	740,103	847,577	776,909	826,306
61050	PERMANENT PART-TIME	-	-	-	46,800
61110	OVERTIME PAY	33,779	33,248	21,920	21,920
61114	SNOW OT	14,402	-	-	-
61210	LONGEVITY	10,588	13,032	5,660	-
61410	AFSCME SHIFT DIFFERENTIAL	6	2,297	2,297	3,000
61415	TERMINATION PAYOUTS	6,707	-	-	-
61420	ANNUAL SICK LEAVE PAYOUT	3,496	-	-	-
61447	OPEB EXPENSES	3,889	-	-	-
61510	HEALTH INSURANCE	182,968	201,961	201,961	185,634
61615	LIFE INSURANCE	446	466	466	518
61625	AUTO ALLOWANCE	1,907	1,896	1,896	1,896
61626	CELL PHONE ALLOWANCE	676	672	50	-
61630	SHOE ALLOWANCE	1,550	1,550	1,705	1,395
61710	IMRF	91,247	94,667	87,164	102,315
61725	SOCIAL SECURITY	48,363	53,327	49,166	57,085
61730	MEDICARE	11,437	12,472	11,498	15,177
Account Classification Total: Salary and Benefits		**$ 1,151,563**	**$ 1,263,165**	**$ 1,160,692**	**$ 1,262,046**
Serv & Supplies - Services and Supplies					
62205	ADVERTISING	151	7,498	3,817	3,498
62235	OFFICE EQUIPMENT MAINT	110	2,900	2,900	2,900
62240	AUTOMOTIVE EQMP MAINT	37,352	20,000	20,000	20,000
62245	OTHER EQMT MAINTENANCE	9,800	10,700	12,200	10,700
62275	POSTAGE CHARGEBACKS	-	200	200	200
62295	TRAINING & TRAVEL	3,230	3,000	4,200	4,200
62315	POSTAGE	55	-	219	200
62340	COMPTER LICENSE & SUPP	5,353	10,395	5,395	5,395
62355	LAUNDRY/OTHER CLEANING	15,353	7,000	14,882	14,882
62360	MEMBERSHIP DUES	819	1,517	1,525	1,625
62375	RENTALS	-	2,499	1,249	1,249
62380	COPY MACHINE CHARGES	519	519	519	519
64505	TELECOMMUNICATIONS	5,000	4,744	4,744	4,744
64540	TELECOMMUNICATIONS - WIRELESS	1,769	2,250	2,250	2,250
65010	BOOKS, PUBLICATIONS, MAPS	648	1,000	1,000	1,000
65015	CHEMICALS/ SALT	11,868	13,000	13,285	12,886
65020	CLOTHING		750	684	663
65035	PETROLEUM PRODUCTS	1,112,660	1,020,000	1,071,084	1,071,084
65040	JANITORIAL SUPPLIES	-	667	417	417
65045	LICENSING/REGULATORY SUPP	5,902	83,300	42,967	41,687
65050	BLDG MAINTENANCE MATERIAL	16,932	33,000	20,250	19,650
65055	MATER. TO MAINT. IMP.	-	3,000	3,000	2,910
65060	MATER. TO MAINT. AUTOS	1,035,216	950,000	950,000	920,829
65065	TIRES & TUBES	92,647	90,000	89,931	87,233
65070	OFFICE/OTHER EQT MTN MATL	141	-	-	-
65085	MINOR EQUIPMENT & TOOLS	20,200	19,000	19,000	19,000
65090	SAFETY EQUIPMENT	4,888	666	4,000	4,000
65095	OFFICE SUPPLIES	2,465	2,000	1,800	2,300
65115	TRAFFIC CONTROL SUPPLI	630	-	-	-
Account Classification Total: Services and Supplies		**$ 2,383,707**	**$ 2,289,605**	**$ 2,291,518**	**$ 2,256,021**
Ins & Chg Backs - Insurance and Other Chargebacks					
66025	TRANSFER TO DEBT SERVICE - ERI	24,054	24,927	24,927	25,820
Account Classification Total: Insurance and Other Chargebacks		**$ 24,054**	**$ 24,927**	**$ 24,927**	**$ 25,820**
Contingencies - Contingencies					
68205	CONTINGENCIES	-	450	250	450
Account Classification Total: Contingencies		**$ -**	**$ 450**	**$ 250**	**$ 450**
Department Total: 600 - FLEET SERVICES FUND		**$ 3,559,324**	**$ 3,578,147**	**$ 3,477,387**	**$ 3,544,337**

#601 – Equipment Replacement

The Equipment Replacement Fund accounts for all vehicle and equipment replacement purchases, new additions to the fleet and some rental and lease activities not included in another fund as outlined in the Equipment Replacement Plan. The Equipment Replacement Fund was created as part of the FY 2012 Budget. Charges associated with the Equipment Replacement Fund were previously part of the Fleet Services Fund.

FY 2014 budgeted expenses include the payment of $241,148 in vehicles ordered in 2014 but delivered until FY 2015; FY 2014 budgeted expenses include $1.6M in new vehicle expenses.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
General Fund	1,242,590	1,242,590	1,242,590	1,242,590
Library Fund	1,700	1,700	1,700	1,700
Parking Fund	30,000	30,000	30,000	30,000
Water Fund	-	-	-	-
Sewer Fund	-	-	-	-
Solid Waste Fund	177,131	177,131	177,131	177,131
Sale of Surplus Property	131,072	210,217	210,217	210,217
Bond Proceeds	-	1,000,000	1,000,000	-
Total Revenues	**$ 1,582,493**	**$ 2,661,638**	**$ 2,661,638**	**$ 1,661,638**
Operating Expenditures				
Capital Outlay	1,625,725	2,494,000	2,744,000	1,515,422
Carryover Capital Outlay	-	200,000	-	-
Capital Leases	-	50,000	-	-
Total Expenditures	**$ 1,625,725**	**$ 2,744,000**	**$ 2,744,000**	**$ 1,515,422**
Net Surplus (Deficit)	**$ (43,232)**	**$ (82,362)**	**$ (82,362)**	**$ 146,216**
Beginning Fund Balance	**$ 1,500,482**	**$ -**	**$ 588,983**	**$ 506,621**
Reclassification from Fund Balance to Capital Assets	**$ (868,267)**	**$ -**	**$ -**	**$ -**
Ending Unrestricted Fund Balance	**$ 588,983**	**$ -**	**$ 506,621**	**$ 652,837**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 601 - EQUIPMENT REPLACEMENT FUND					
Expenditures					
Serv & Supplies - Services and Supplies					
62375	RENTALS	16,667	25,000	25,000	25,000
62402	VEHICLE LEASE CHARGES	26,019	25,000	25,000	35,000
65060	MATER. TO MAINT. AUTOS	3,864	-	-	-
65550	AUTOMOTIVE EQUIPMENT	-	2,694,000	2,694,000	1,455,422
Account Classification Total: Services and Supplies		**$ 46,550**	**$ 2,744,000**	**$ 2,744,000**	**$ 1,515,422**
Depreciation - Depreciation Expense					
68010	DEPRECIATION EXPENSE	1,579,175	-	-	-
Account Classification Total: Depreciation Expense		**$ 1,579,175**	**$ -**	**$ -**	**$ -**
Department Total: 601 - EQUIPMENT REPLACEMENT FUND		**$ 1,625,725**	**$ 2,744,000**	**$ 2,744,000**	**$ 1,515,422**

#605 – Insurance

The City maintains excess liability coverage for general tort matters. The City's self-insured retention is $1,250,000. The City also maintains insurance in the areas of property, inland marine, and paramedic. Claims are recorded when a determinable loss has been incurred, including reported losses and an estimated amount for losses incurred, but not yet reported, at year-end. The general liability claims account is administered by the Law Department. The worker's compensation account is administered by the Administrative Services Department.

Total Full-Time Equivalent Positions	
Division	**2015 Position Total FTE**
Risk Management	4.00
Employee Benefits	1.00
Insurance Fund Total	**5.00**

2015 Initiatives

- Continue to work with Departments to establish short and long-term goals to address issues identified in the 2012 Safety Audit conducted by CCMSI
- Continue to work with Departments to identify and support training needs specific to their employees and their safety issues - identified in 2012 audit
- Continue to work with Facilities management to establish short and long-term goals to address facility issues identified in the 2012 audit
- Continue to update and/or create missing safety policies that support the safety of our employees - suggestions presented in 2012 audit
- Continue to identify and support City-wide training needs of employees that will increase safety and reduce employee injuries
- Develop and disseminate a Safety Mission, which will serve as a guide for policies, job descriptions, decisions, etc.

#605 – Insurance

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
General Admin Contribution- General Fund	121,204	121,204	121,204	121,204
General Admin Contribution- E911	930	930	930	930
General Admin Contribution- CDBG	930	930	930	930
General Admin Contribution- E.D.	930	930	930	930
General Admin Contribution- Parking	17,032	17,032	17,032	17,032
General Admin Contribution- Water Fund	24,962	24,962	24,962	24,962
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	14,385
Liability/Property Contribution- General Fund	909,150	909,150	909,150	909,150
Liability/Property Contribution- E911	6,972	6,972	6,972	6,972
Liability/Property Contribution- CDBG	6,972	6,972	6,972	6,972
Liability/Property Contribution- E.D.	6,972	6,972	6,972	6,972
Liability/Property Contribution- Parking Fund	127,731	127,731	127,731	127,731
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	187,209
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	107,887
Workers' Comp Contribution- General Fund	1,244,860	1,244,860	1,244,860	1,244,860
Workers' Comp Contribution- Library Fund	5,898	40,000	40,000	40,000
Workers' Comp Contribution- E911	9,546	9,546	9,546	9,546
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	9,546
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	9,546
Workers' Comp Contribution- Parking Fund	174,886	174,886	174,886	174,886
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	256,322
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	147,716
Subrogation Proceeds	155,102	100,000	90,000	100,000
Yearend Transfer from General Fund	874,289	-	-	-
Investment Income	212	1,000	500	1,000
Workers Comp & Liability - Subtotal	**$ 4,421,189**	**$ 3,526,688**	**$ 3,516,188**	**$ 3,526,688**
Health Insurance Chargebacks- General Fund	8,262,909	8,780,657	8,750,081	8,646,184
Health Insurance Chargebacks - Library Fund	318,681	366,065	365,363	448,539
Health Insurance Chargebacks - NSP2 Fund	16,390	6,863	6,819	5,608
Health Insurance Chargebacks- E911 Fund	81,545	71,410	71,237	76,210
Health Insurance Chargebacks- CDBG	12,586	31,521	27,000	40,860
Health Insurance Chargebacks- E.D. Fund	49,968	49,098	48,992	76,165
Health Insurance Chargebacks- HOME Fund	-	2,735	-	-
Health Insurance Chargebacks- Parking Fund	170,588	171,325	170,894	169,672
Health Insurance Chargebacks- Water Fund	596,392	616,227	604,306	674,154
Health Insurance Chargebacks- Sewer Fund	168,030	183,218	182,815	133,241
Health Insurance Chargebacks - Solid Waste	114,220	106,846	95,532	126,389
Health Insurance Chargebacks- Fleet Fund	183,414	202,427	201,961	185,634
Retiree Health Insurance Contributions	1,688,954	1,970,647	1,750,000	1,970,647
Employee Health Insurance Contributions	1,489,664	1,706,017	1,600,000	1,706,017
SWANNC-Health Insurance Contributions	-	-	77,000	77,000
Misc Revenue		300,000	200,000	-
One Time IPBC Distribution	300,000	-	-	-
Health & Life Insurance - Subtotal	**$ 13,453,341**	**$ 14,565,056**	**$ 14,152,000**	**$ 14,336,320**
Total Revenues	**$ 17,874,530**	**$ 18,091,744**	**$ 17,668,188**	**$ 17,863,008**

#605 – Insurance

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Expenditures				
General Administration & Support	286,369	501,548	468,752	530,892
Liability/Property Insurance Premiums	455,514	470,000	491,000	490,000
Liability Legal Fees	460,204	350,000	340,000	350,000
Settlement costs - Liability	471,052	400,000	400,000	400,000
Transfer to Debt Service to ERI	8,325	8,627	8,627	8,936
Workers' Comp Insurance Premiums	111,111	114,400	118,531	120,000
Workers' Comp Legal Fees	38,694	8,500	40,000	70,000
Workers' Comp Medical Payments	493,886	600,000	600,000	650,000
Workers' Comp Settlement Payments	899,625	1,100,000	900,000	900,000
Workers' Comp TPA Pymts (non specific)	154,244	-	140,000	-
Workers' Comp TTD Pymts (non sworn)	-	125,000	100,000	50,000
Workers' Comp & Liability - Subtotal	**$ 3,379,024**	**$ 3,678,075**	**$ 3,606,910**	**$ 3,569,828**
General Administration & Support	87,437	99,805	88,763	98,124
Health Insurance Premiums	13,183,406	14,197,604	13,300,000	13,450,000
Health Insurance Opt Out Payments	45,133	91,800	90,000	91,800
Health & Life Insurance - Subtotal	**$ 13,315,976**	**$ 14,389,209**	**$ 13,478,763**	**$ 13,639,924**
Total Expenditures	**$ 16,695,000**	**$ 18,067,284**	**$ 17,085,673**	**$ 17,209,752**
Workers' Comp & Liability Surplus (Deficit)	**$ 1,042,165**	**$ (151,387)**	**$ (90,722)**	**$ (43,140)**
Health & Life Insurance Surplus (Deficit)	**$ 137,365**	**$ 175,847**	**$ 673,237**	**$ 696,396**
Net Surplus (Deficit)	**$ 1,179,530**	**$ 24,460**	**$ 582,515**	**$ 653,256**
Beginning Fund Balance	**$ (7,376,499)**	**$ -**	**$ (3,727,662)**	**$ (3,145,147)**
Adjustment to GAAP Basis of Accounting	**$ 2,469,307**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ (3,727,662)**	**$ -**	**$ (3,145,147)**	**$ (2,491,891)**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 605 - INSURANCE FUND					
Expenditures					
Salary & Benefit - Salary and Benefits					
61010	REGULAR PAY	230,731	362,129	307,124	359,308
61110	OVERTIME PAY	4,621	-	11,000	-
61210	LONGEVITY	1,893	1,840	852	-
61415	TERMINATION PAYOUTS	4,786	-	10,000	-
61420	ANNUAL SICK LEAVE PAYOUT	199	-	-	-
61430	VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	2,347	-	989	-
61510	HEALTH INSURANCE	-	55,621	20,000	23,366
61615	LIFE INSURANCE	25,359	153	-	244
61625	AUTO ALLOWANCE	604	600	600	600
61710	IMRF	31,754	40,037	34,500	42,576
61725	SOCIAL SECURITY	17,236	22,132	20,000	22,428
61730	MEDICARE	4,066	5,176	4,500	5,246
Account Classification Total: Salary and Benefits		**$ 323,595**	**$ 487,688**	**$ 409,565**	**$ 453,768**
Serv & Supplies - Services and Supplies					
62130	LEGAL SERVICES-GENERAL	571,721	350,000	340,000	350,000
62260	SETTLEMENT COSTS - LIABILITY	471,053	400,000	400,000	400,000
62266	TPA SERVICE CHARGES	107,155	125,000	120,000	130,000
62295	TRAINING & TRAVEL	-	416	200	4,000
62310	CITY WIDE TRAINING	-	20,000	10,000	20,000
62615	INSURANCE PREMIUM	455,514	470,000	491,000	490,000
65010	BOOKS, PUBLICATIONS, MAPS	482	415	-	415
65085	MINOR EQUIPMENT & TOOLS	-	-	10,050	-
65125	OTHER COMMODITIES	-	833	200	833
Account Classification Total: Services and Supplies		**$ 1,605,925**	**$ 1,366,664**	**$ 1,371,450**	**$ 1,395,248**
Ins & Chg Backs - Insurance and Other Chargebacks					
62640	WORKMEN'S COMP INSURANCE		-	-	-
66025	TRANSFER TO DEBT SERVICE - ERI	8,325	8,627	8,627	8,936
66040	GENERAL ADMINISTRATION & SUPPORT	3,138	-	2,500	-
66044	WORKERS COMP INSURANCE PREMIUMS	111,111	114,400	118,531	120,000
66045	WORKERS COMP LEGAL FEES	38,694	80,500	40,000	70,000
66046	WORKERS COMP MEDICAL PAYMENTS	493,952	600,000	600,000	650,000
66047	WORKERS COMP SETTLEMENT PAYMENTS	899,625	1,100,000	900,000	900,000
66048	WORKERS COMP TTD PYMTS (NON SPECIFIC)	46,591	-	120,000	-
66049	WORKERS COMP TTD PYMTS (NON SWORN)	46,591	-	100,000	50,000
66050	HEALTH INSURANCE PREMIUMS-PPO	9,331,961	10,144,603	9,600,000	9,600,000
66051	HEALTH INSURANCE PREMIUMS-HMO	3,718,263	4,053,002	3,700,000	3,850,000
66054	MEDICARE SUPPLEMENT- SENIOR'S CHOICE	20,097	20,000	25,000	20,000
66059	HEALTH INSURANCE OPT OUT EXPENSE	45,133	91,800	90,000	91,800
Account Classification Total: Insurance and Other Chargebacks		**$ 14,763,480**	**$ 16,212,932**	**$ 15,304,658**	**$ 15,360,736**
Miscellaneous - Miscellaneous					
62605	OTHER CHARGES	2,000	-	-	-
Account Classification Total: Miscellaneous		**$ 2,000**	**$ -**	**$ -**	**$ -**
Department Total: 605 - INSURANCE FUND		**$ 16,695,000**	**$ 18,067,284**	**$ 17,085,673**	**$ 17,209,752**

#700 – Fire Pension

Every Illinois municipality having a population of not less than 5,000 and not more than 500,000 must have a Fire Pension Fund as prescribed in 40ILCS 5/4-101.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Property Taxes	6,049,233	6,061,575	6,149,000	6,061,575
Personal Property Replacement Tax	280,000	280,000	280,000	280,000
Interest on Investment	1,564,893	850,000	850,000	850,000
Participants' Contribution	975,932	950,000	965,000	978,500
Unrealized Gain (Loss)	5,233,195	-	-	-
Misc Income	150	-	-	-
Total Revenues	**$ 14,103,403**	**$ 8,141,575**	**$ 8,244,000**	**$ 8,170,075**
Operating Expenditures				
Administrative Expense	271,223	204,000	150,000	150,000
Retirees Pensions	4,871,953	4,995,500	5,000,000	5,150,000
Widows' Pensions	1,053,398	1,071,200	1,071,000	1,103,130
Disability Pension	1,304,970	1,358,125	1,350,000	1,390,500
QUILDRO	90,364	90,000	90,000	93,000
Total Expenditures	**$ 7,591,908**	**$ 7,718,825**	**$ 7,661,000**	**$ 7,886,630**
Net Surplus (Deficit)	**$ 6,511,495**	**$ 422,750**	**$ 583,000**	**$ 283,445**
Beginning Net Assets held in Trust	**$ 58,463,916**	**$ -**	**$ 65,024,941**	**$ 65,607,941**
Property Tax Adjustment for GAAP Basis	**$ 49,530**	**$ -**	**$ -**	**$ -**
Ending Net Assets held in Trust	**$ 65,024,941**	**$ -**	**$ 65,607,941**	**$ 65,891,386**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 700 - FIRE PENSION FUND					
Expenditures					
Salary & Benefit - Salary and Benefits					
61755	PENSION-ADMIN. EXPENSE	271,223	204,000	150,000	150,000
61770	RETIRED EMPLOYEES PENSION	4,871,953	4,995,500	5,000,000	5,150,000
61775	WIDOWS' PENSIONS	1,053,398	1,071,200	1,071,000	1,103,130
61785	DISABILITY PENSIONS	1,304,970	1,358,125	1,350,000	1,390,500
61795	QILDRO'S	90,364	90,000	90,000	93,000
Account Classification Total: Salary & Benefit - Salary and Benefits		**$ 7,591,908**	**$ 7,718,825**	**$ 7,661,000**	**$ 7,886,630**
Department Total: 700 - FIRE PENSION FUND		**$ 7,591,908**	**$ 7,718,825**	**$ 7,661,000**	**$ 7,886,630**

#705 – Police Pension

Every Illinois municipality having a population of not less than 5,000 and not more than 500,000 must have a Police Pension Fund as prescribed in 40ILCS 5/3-101.

Financial Summary

	2013 Actual Amount	2014 Amended Budget	2014 Estimated Budget	2015 Adopted Budget
Operating Revenue				
Property Taxes	8,077,915	8,069,325	8,163,000	8,380,207
Personal Property Replacement Tax	325,000	325,000	325,000	325,000
Interest on Investment	3,277,547	2,800,000	2,625,000	2,800,000
Participants Contribution	1,759,216	1,423,000	1,450,000	1,500,000
Misc. Income	-	-	104,993	-
Unrealized Gain	6,375,354	-	-	-
Total Revenues	**$ 19,815,032**	**$ 12,617,325**	**$ 12,667,993**	**$ 13,005,207**
Operating Expenditures				
Administrative Expense	264,528	250,000	250,000	250,000
Retirees' Pensions	7,787,104	8,056,000	8,150,000	8,394,500
Widows' Pensions	857,302	875,500	875,500	902,000
Disability Pension	662,888	700,000	675,000	700,000
Separation Refunds	109,252	275,000	2,831	275,000
QUILDRO	21,084	18,000	21,000	21,000
Reserve for future Pension Payment	-	-	-	-
Total Expenditures	**$ 9,702,158**	**$ 10,174,500**	**$ 9,974,331**	**$ 10,542,500**
Net Surplus (Deficit)	**$ 10,112,874**	**$ 2,442,825**	**$ 2,693,662**	**$ 2,462,707**
Beginning Net Assets held in Trust	**$ 80,589,961**	**$ -**	**$ 90,702,835**	**$ 93,396,497**
Ending Net Assets held in Trust	**$ 90,702,835**	**$ -**	**$ 93,396,497**	**$ 95,859,204**

Account Number	Description	2013 Actual Amount	2014 Amended Budget	2014 Estimated Amount	2015 Adopted Budget
Fund: 705 - POLICE PENSION FUND					
Expenditures					
Salary & Benefit - Salary and Benefits					
61755	PENSION-ADMIN. EXPENSE	264,528	250,000	250,000	250,000
61770	RETIRED EMPLOYEES PENSION	7,787,104	8,056,000	8,150,000	8,394,500
61775	WIDOWS' PENSIONS	857,302	875,500	875,500	902,000
61785	DISABILITY PENSIONS	662,888	975,000	675,000	700,000
61790	SEPARATION REFUNDS	109,252	-	2,831	275,000
61795	QILDRO'S	21,084	18,000	21,000	21,000
Account Classification Total: Salary and Benefits		**$ 9,702,158**	**$ 10,174,500**	**$ 9,974,331**	**$ 10,542,500**
Department Total: 705 - POLICE PENSION FUND		**$ 9,702,158**	**$ 10,174,500**	**$ 9,974,331**	**$ 10,542,500**

PART V

POSITION INFORMATION

CITY OF EVANSTON
FY 2015 FULL-TIME EQUIVALENT (FTE) POSITION DETAIL - ALL FUNDS

	Position Description	2014 Adopted Budget FTE	2015 Proposed Budget FTE	Difference		Comments
1300	**CITY COUNCIL**					
	Mayor	0.00	0.00			
	Alderman	0.00	0.00			
	Mayor's Assistant	1.00	1.00			
1300	**CITY COUNCIL TOTAL**	**1.00**	**1.00**			
1400	**CITY CLERK**					
	City Clerk	0.00	0.00			
	Deputy City Clerk	1.40	2.00	0.60		
	Mailroom Attendant	0.80	0.00	-0.80		
1400	**CITY CLERK TOTAL**	**2.20**	**2.00**	**-0.20**		
LEGISLATIVE		**3.20**	**3.00**	**-0.20**		
1505	**CITY MANAGER**					
	City Manager	1.00	1.00			
	Executive Assistant	1.00	1.00			
	Administrative Secretary	1.00	1.00			
	Local Government Mgt. Fellow	1.00	1.00			
	Deputy City Manager	1.00	1.00			
1505	**CITY MANAGER TOTAL**	**5.00**	**5.00**			
1510	**COMMUNITY ENGAGEMENT**					
	Digital Services Coordinator	1.00	1.00			Title Change from Web Communications Coordinator
	Community Engagement Coordinator	1.00	1.00			
	Community Engagement Division Manager	1.00	0.00			Community Engagement Mgr/Deputy City Manager
	Community Engagement Specialist	2.00	2.00			
	Art Design Coordinator	1.00	1.00			
1510	**COMMUNITY ENGAGEMENT TOTAL**	**6.00**	**5.00**			
1535	**SUSTAINABILITY**					
	Sustainable Programs Coordinator	1.00	1.00			
1535	**SUSTAINABILITY TOTAL**	**1.00**	**1.00**			
1580	**COMMUNITY ARTS**					
	Cultural Arts Coordinator	1.00	1.00			
1580	**COMMUNITY ARTS TOTAL**	**1.00**	**1.00**			
CITY ADMINISTRATION		**13.00**	**12.00**			
1705	**LEGAL ADMINISTRATION**					
	Admin Adjudication Manager	1.00	1.00			
	Admin. Adjudication Aide	1.00	2.00	1.00		Reclassified from 1910
	Paralegal/Office Coordinator	1.00	1.00			Reclassified from Executive Secretary
	Deputy City Attorney	1.00	1.00			
	Corporation Counsel/City Attorney	1.00	1.00			
	Assistant City Attorney I	0.00	1.00	1.00		
	Assistant City Attorney II	2.00	1.00	-1.00		
1705	**LEGAL ADMINISTRATION TOTAL**	**7.00**	**8.00**	**1.00**		
LAW DEPARTMENT		**7.00**	**8.00**	**1.00**		
1905	**FINANCE**					
	Administrative Secretary	1.00	1.00			
	Management Analyst	1.00	1.00			
	Senior Management Analyst	1.00	1.00			
	Budget Manager	0.00	1.00	1.00		Position transferred from 1920 Finance Division Manager
	Assistant City Manager/Chief Financial Officer	1.00	1.00			
1905	**FINANCE TOTAL**	**4.00**	**5.00**	1.00		
1910	**REVENUE**					
	License and Measure Inspector	1.00	0.00	-1.00		Moved to Law Department
	Customer Service Representative	3.00	3.00			
1910	**REVENUE TOTAL**	**4.00**	**3.00**	-1.00		
1915	**PAYROLL**					
	Payroll Manager	1.00	1.00			
	Payroll/Pension Administrator	1.50	1.50			

CITY OF EVANSTON
FY 2015 FULL-TIME EQUIVALENT (FTE) POSITION DETAIL - ALL FUNDS

	Position Description	2014 Adopted Budget FTE	2015 Proposed Budget FTE	Difference		Comments
1915	**PAYROLL TOTAL**	**2.50**	**2.50**			
1920	**ACCOUNTING**					
	Accounting Manager	1.00	1.00			
	Accounts Payable Coordinator	1.00	1.00			
	Senior Accountant	3.00	3.00			
	Payroll Pension Administrator	0.50	0.50			
	Finance Division Manager	1.00	0.00	-1.00		
1920	**ACCOUNTING TOTAL**	**6.50**	**5.50**	-1.00		
1921	**TAX ASSESSMENT REVIEW**					
	Revenue/Tax Assessment Reviewer	0.00	1.00	1.00		New Function added to City
1921	**TAX ASSESSMENT REVIEW TOTAL**	**0.00**	**1.00**	1.00		
1925	**PURCHASING**					
	Administrative Secretary	1.00	0.00	-1.00		Reclassified to Purchasing Specialist
	MWEBE/LEP and Workforce Development Coordinator	0.00	0.50	0.50		New position added during budget process
	Purchasing Manager	1.00	1.00			
	Purchasing Specialist	1.00	2.00	1.00		
1925	**PURCHASING TOTAL**	**3.00**	**3.50**			
1929	**HUMAN RESOURCES**					
	Human Resources Assistant	2.00	2.00			
	Human Resources Specialist	2.00	2.00			
	HR Specialist/Training	1.00	1.00			
	Human Resources Division Manager	1.00	1.00			
1929	**HUMAN RESOURCES TOTAL**	**6.00**	**6.00**			
1932	**INFORMATION TECHNOLOGY**					
	Database Administrator	1.00	1.00			
	GIS Analyst	2.00	1.00	-1.00		
	IT Analyst	0.00	1.00	1.00		Reclassified from GIS Analyst
	Network Administrator	2.00	2.00			
	Programmer Analyst	1.00	1.00			
	Tech Support Specialist I	2.00	2.00			
	IT Division Manager	1.00	1.00			
	Applications Specialist	1.00	1.00			Reclassified from Applications and Development Manager
	Tech Support Supervisor	1.00	1.00			
1932	**INFORMATION TECHNOLOGY TOTAL**	**11.00**	**11.00**			
1941	**PARKING ENFORCEMENT AND TICKETS**					
	Parking Enforcement Officer	10.00	10.00			
	Parking Operations Clerk	1.00	1.00			
	Parking Enforcement Coordinator	1.00	1.00			
1941	**PARKING ENFORCEMENT AND TICKETS TOTAL**	**12.00**	**12.00**			
ADMINISTRATIVE SERVICES DEPARTMENT		**49.00**	**49.50**			
2101	**COMMUNITY DEVELOPMENT ADMINISTRATION**					
	Director, Community Development	0.75	0.75			0.25 in Economic Development Fund
	Management Analyst	1.00	1.00			
	Exec Secretary (non-Dept Head)	0.00	1.00	1.00		Moved from 2105
2101	**COMMUNITY DEVELOPMENT ADMINISTRATION TOTAL**	**1.75**	**2.75**	1.00		
2105	**PLANNING AND ZONING**					
	Senior Planner	1.00	1.00			
	Exec Secretary (non-Dept Head)	1.00	0.00	-1.00		Moved to 2101
	Planning & Zoning Administrator	1.00	1.00			
	Neighborhood & Land Use Planer	1.00	1.00			
	Zoning Officer	1.00	1.00			
	Zoning Planner	1.00	1.00			
2105	**PLANNING AND ZONING TOTAL**	**6.00**	**5.00**	-1.00		
2120	**HOUSING REHAB**					
	Construc Rehabilitation Specialist	1.00	0.00	-1.00		Moved to 5187
	Customer Service Representative	0.60	0.00	-0.60		Moved to 5187
2120	**HOUSING REHAB TOTAL**	**1.60**	**0.00**	-1.60		

CITY OF EVANSTON
FY 2015 FULL-TIME EQUIVALENT (FTE) POSITION DETAIL - ALL FUNDS

	Position Description	2014 Adopted Budget FTE	2015 Proposed Budget FTE	Difference		Comments
2126	**BUILDING INSPECTION SERVICES**					
	Electrical Inspector II	1.00	1.00			
	Plumbing/Mechanical Inspector	2.00	2.00			
	Sign Inspector/Graffiti Tech	1.00	1.00			
	Struct Inspec/Plan Examiner	1.00	1.00			
	Plan Review/Permits Supervisor	1.00	1.00			
	Building Construction Insp. Supervisor	1.00	1.00			
	Customer Service Representative	3.40	3.40			
	Build/Insp Serv. Division Manager	1.00	0.85	-0.15		0.15 moved to 5187
2126	**BUILDING INSPECTION SERVICES TOTAL**	**11.40**	**11.25**	**-0.15**		
COMMUNITY DEVELOPMENT DEPARTMENT		**20.75**	**19.00**	**-1.75**		
2205	**POLICE ADMINISTRATION**					
	Administrative Secretary	1.00	1.00			
	Chief of Police	1.00	1.00			
	Police Commander	1.00	1.00			
2205	**POLICE ADMINISTRATION TOTAL**	**3.00**	**3.00**			
2210	**PATROL OPERATIONS**					
	Police Commander	3.00	3.00			
	Police Officer	87.00	83.00	-4.00		
	Police Sergeant	12.00	11.00	-1.00		
	Deputy Chief	1.00	1.00			
2210	**PATROL OPERATIONS TOTAL**	**103.00**	**98.00**	**-5.00**		
2215	**CRIMINAL INVESTIGATION**					
	Police Commander	1.00	1.00			
	Police Officer	11.00	12.00	1.00		
	Police Sergeant	2.00	2.00			
	Deputy Chief	1.00	1.00			
2215	**CRIMINAL INVESTIGATION TOTAL**	**15.00**	**16.00**	**1.00**		
2225	**SOCIAL SERVICES BUREAU**					
	Victim Advocate	3.00	3.00			
	Youth Advocate	2.00	2.00			
2225	**SOCIAL SERVICES BUREAU TOTAL**	**5.00**	**5.00**			
2230	**JUVENILE BUREAU**					
	Police Commander	1.00	1.00			
	Police Officer	7.00	7.00			
	Police Sergeant	1.00	1.00			
2230	**JUVENILE BUREAU TOTAL**	**9.00**	**9.00**			
2235	**SCHOOL LIAISON**					
	Police Officer	3.00	5.00	2.00		
2235	**SCHOOL LIAISON TOTAL**	**3.00**	**5.00**	**2.00**		
2240	**POLICE RECORDS**					
	Dir, Police Records Bureau	1.00	1.00			
	Records Input Operator	4.00	4.00			
	Review Officer	2.00	2.00			
2240	**POLICE RECORDS TOTAL**	**7.00**	**7.00**			
2245	**COMMUNICATIONS**					
	Telecommunicator	14.00	14.00			
2245	**COMMUNICATIONS TOTAL**	**14.00**	**14.00**			
2250	**SERVICE DESK**					
	Court Liaison	1.00	1.00			
	Custodian I	1.00	1.00			
	Management Analyst	1.00	1.00			
	Property Officer	1.00	1.00			
	Service Desk Officer II	12.00	12.00			
	Deputy Chief	1.00	1.00			
	Service Desk Supervisor	1.00	1.00			

	Position Description	2014 Adopted Budget FTE	2015 Proposed Budget FTE	Difference		Comments
	311 Supervisor	1.00	1.00			
2250	**SERVICE DESK TOTAL**	**19.00**	**19.00**			
2251	**PUBLIC INFORMATION**					
	Service Desk Officer I	8.50	8.50			
2251	**PUBLIC INFORMATION TOTAL**	**8.50**	**8.50**			
2255	**OFFICE OF PROFESSIONAL STANDARDS**					
	Exec Secretary (non-Dept Head)	1.00	1.00			
	Police Commander	1.00	1.00			
	Police Sergeant	1.00	1.00			
2255	**OFFICE OF PROFESSIONAL STANDARDS TOTAL**	3.00	3.00			
2260	**OFFICE OF ADMINISTRATION**					
	Management Analyst	1.00	1.00			
	Finance and Budget Manager	1.00	1.00			Reclassified from Administrative Coordinator
	Training Coordinator	1.00	1.00			
2260	**OFFICE OF ADMINISTRATION TOTAL**	**3.00**	**3.00**			
2265	**NEIGHBORHOOD ENFORCEMENT TEAM**					
	Police Commander	1.00	1.00			
	Police Officer	12.00	12.00			
	Police Sergeant	2.00	2.00			
2265	**NEIGHBORHOOD ENFORCEMENT TEAM TOTAL**	15.00	15.00			
2270	**TRAFFIC BUREAU**					
	Police Officer	6.00	6.00			
	Police Sergeant	1.00	1.00			
	Towing Coordinator	1.00	1.00			
2270	**TRAFFIC BUREAU TOTAL**	**8.00**	**8.00**			
2275	**COMMUNITY STRATEGIC BUREAU**					
	Crime Analyst	1.00	1.00			
2275	**COMMUNITY STRATEGIC BUREAU TOTAL**	1.00	1.00			
2280	**ANIMAL CONTROL**					
	Animal Control Warden	1.00	1.00			
	Chief Animal Warden	1.00	1.00			
	PT Animal Warden	0.50	0.50			
2280	**ANIMAL CONTROL TOTAL**	**2.50**	**2.50**			
2285	**PROBLEM SOLVING TEAM**					
	Police Commander	1.00	1.00			
	Police Sergeant	0.00	1.00			
	Police Officer	7.00	8.00	1.00		
2285	**PROBLEM SOLVING TEAM TOTAL**	8.00	10.00	2.00		
POLICE DEPARTMENT		**227.00**	**227.00**			
2305	**FIRE MANAGEMENT & SUPPORT**					
	Clerk II	1.00	1.00			
	Fire Chief	1.00	1.00			
	Management Analyst	1.00	1.00			
2305	**FIRE MANAGEMENT & SUPPORT TOTAL**	**3.00**	**3.00**			
2310	**FIRE PREVENTION**					
	Division Chief, Fire	1.00	1.00			
	Fire Captain	2.00	2.00			
	Fire Plan Reviewer	1.00	1.00			
2310	**FIRE PREVENTION TOTAL**	**4.00**	**4.00**			
2315	**FIRE SUPPRESSION**					
	Division Chief, Fire	2.00	2.00			
	Fire Captain	24.00	24.00			
	Firefighter	74.00	74.00			
	Shift Chief, Fire	3.00	3.00			
2315	**FIRE SUPPRESSION TOTAL**	**103.00**	**103.00**			

CITY OF EVANSTON
FY 2015 FULL-TIME EQUIVALENT (FTE) POSITION DETAIL - ALL FUNDS

	Position Description	2014 Adopted Budget FTE	2015 Proposed Budget FTE	Difference		Comments
FIRE DEPARTMENT		**110.00**	**110.00**			
2407	**HEALTH SERVICES ADMINISTRATION**					
	Director, Health & Human Services	1.00	1.00			
	Exec Secretary (to Dept. Head)	1.00	1.00			
2407	**HEALTH SERVICES ADMINISTRATION TOTAL**	**2.00**	**2.00**			
2435	**FOOD AND ENVIRONMENTAL HEALTH**					
	Environmental Health Practitioner	3.00	3.00			
	Property Maint Inspector I	4.00	4.00			
	Secretary II	1.00	1.00			
	Communicable Dis Surv Specialist	1.00	1.00			
	Medical Director	0.10	0.10			Reclassified from Medical Supervisor
	Emergency Response Coordinator	1.00	1.00			
	Health License Coordinator	1.00	1.00			
	Customer Service Representative	1.00	1.00			
	Assistant Health Director	1.00	1.00			
	Health Field Staff Supervisor	1.00	1.00			
2435	**FOOD AND ENVIRONMENTAL HEALTH TOTAL**	**14.10**	**14.10**			
2440	**VITAL RECORDS**					
	Clerk III	1.00	1.00			
	Clerk Typist I	1.00	0.00	-1.00		Transfer of employee to open position
2440	**VITAL RECORDS TOTAL**	**2.00**	**1.00**	**-1.00**		
2455	**COMMUNITY HEALTH PROGRAM ADMINISTRATION**					
	Secretary II	1.00	1.00			
	Management Analyst	1.00	1.00			
	General Assistance Specialist	0.00	1.00	1.00		Added during budget process
	Medical Billing Clerk	0.00	1.00	1.00		Added during budget process
	Public Health Educator	1.00	1.00			
2455	**COMMUNITY HEALTH PROGRAM ADMINISTR. TOTAL**	**3.00**	**5.00**	2.00		
HEALTH AND HUMAN SERVICESDEPARTMENT		**21.10**	**22.10**	**1.00**		
2605	**DIRECTOR OF PUBLIC WORKS**					
	PT Clerk (was Exec. Sec non-DH)	0.75	0.75			
	Director, Public Works	1.00	1.00			
	Exec Secretary (to Dept. Head)	1.00	1.00			
	Administrative Supervisor	1.00	1.00			Reclassified from Business Office Coordinator
	Special Projects Assistant	0.50	0.50			0.5 in 2620
2605	**DIRECTOR OF PUBLIC WORKS TOTAL**	**4.25**	**4.25**			
2610	**MUNICIPAL SERVICE CENTER**					
	Facility Maintenance Technician	1.00	1.00			Reclassified from Service Center Coordinator
	Facility Services Worker	1.00	1.00			Reclassified from Custodian I
2610	**MUNICIPAL SERVICE CENTER TOTAL**	**2.00**	**2.00**			
2620	**INFRASTRUCTURE & ENGINEERING ADMINISTRATION**					
	Special Projects Assistant	0.50	0.50			0.5 in 2605
	Assistant Director of Public Works - Engineering & Infrastucture	1.00	1.00			
	Senior Project Manager, Facilities/Parks	1.00	1.00			
	Senior Project Manager, Construction/Design	1.00	1.00			
	Senior Project Manager, Traffic/ROW Permits	1.00	1.00			
2620	**INFRASTRUCTURE & ENGINEERING ADMIN.**	**4.50**	**4.50**			
2625	**ENGINEERING**					
	Civil Engineer II	2.00	2.00			
	Civil Engineer III	1.00	1.00			
	Engineering Associate II	2.00	2.00			
	ADA/CIP Project Manager	1.00	1.00			
	Architect / Project Manager	1.00	0.00	-1.00		
	Construction Inspector	1.00	1.00			
2625	**ENGINEERING TOTAL**	**8.00**	**7.00**	**-1.00**		

	Position Description	2014 Adopted Budget FTE	2015 Proposed Budget FTE	Difference		Comments
2630	**TRAFFIC ENGINEERING**					
	Civil Engineer II	1.00	1.00			
	Traffic Engineering Technician	0.50	0.50			0.5 in 7005
	Building Supervisor	1.00	0.00	-1.00		
2630	**TRAFFIC ENGINEERING TOTAL**	**2.50**	**1.50**	**-1.00**		
2640	**TRAFFIC SIGNAL & STREET LIGHT MAINTENANCE**					
	Traffic Electrician Leader	1.00	1.00			
	Traffic Electrician	3.00	3.00			
2640	**TRAFFIC SIGNAL & STREET LIGHT MAINT. TOTAL**	**4.00**	**4.00**			
2650	**PARKS & FORESTRY ADMINISTRATION**					
	Arborist	1.00	1.00			
	Special Projects Assistant	0.50	0.50			0.5 in 2665
	Assistant Director of Public Works - Foresty.	1.00	1.00			
	Greenway Supervisor	1.00	1.00			
2650	**PARKS & FORESTRY ADMINISTRATION TOTAL**	**3.50**	**3.50**			
2655	**PARKS & FORESTRY MAINTENANCE AND OPERATIONS**					
	Equipment Operator II	3.00	3.00			
	General Tradesman	1.00	1.00			
	Parks/Forestry Crew Leader	7.00	6.00	-1.00		1 position moved to 2675
	Parks/Forestry Worker II	1.00	1.00			
	Parks/Forestry Worker III	19.00	19.00			
2655	**PARKS & FORESTRY MAINT. AND OPER. TOTAL**	**31.00**	**30.00**	**-1.00**		
2665	**OPERATIONS & MAINTENANCE ADMINISTRATION**					
	Operations/Maintenance Manager, Streets/Sanitation	1.00	1.00			Reclassified from Superintendent of Streets and Sanitation
	Special Projects Assistant	0.50	0.50			0.5 in 2650
	Assistant Director of Public Works - Operations & Maintenance	1.00	1.00			
	Maintenance & Operations Chief, Streets/Environmental Services	1.00	1.00			
	Operations/Maintenance Supervisor/HVAC	0.00	1.00	1.00		
	Operations/Maintenance Supervisor/Building	0.00	1.00	1.00		
	Maintenance & Operations Manager, Building/Special Facilities	1.00	1.00			
2665	**OPERATIONS & MAINTENANCE ADMINISTR. TOTAL**	**4.50**	**6.50**	**2.00**		
2670	**STREET AND ALLEY MAINTENANCE**					
	Equipment Operator I	1.00	1.00			
	Equipment Operator II	11.00	10.00	-1.00		one position moved to 7685
	Equipment Operator III	3.00	3.00			
	Public Works Maint. Worker II	3.00	3.00			
	Public Works Maint. Worker III	3.00	3.00			
	PW Crew Leader	0.00	2.00	2.00		
	Streets Supervisor	1.00	0.00	-1.00		Moved to 2665
	Special Facilities Supervisor	1.00	0.00	-1.00		
2670	**STREET AND ALLEY MAINTENANCE TOTAL**	**23.00**	**22.00**	**-1.00**		
2675	**BUSINESS DISTRICT - PARK MAINTENANCE**					
	Equipment Operator II	1.00	1.00			
	Parks/Forestry Crew Leader	0.00	1.00	1.00		Moved from 2655
	Parks/Forestry Worker II	3.00	3.00			
	Public Works Maint.. Worker II	1.00	1.00			
2675	**BUSINESS DISTRICT - PARK MAINTENANCE TOTAL**	**5.00**	**6.00**	**1.00**		
2677	**FACILITIES**					
	Custodian I	1.00	1.00			
	Fac. Maint.. Worker/Custodian II	1.00	1.00			
	Facilities Maint. Worker III	12.00	12.00			
	PT Custodian	0.20	0.20			
	Master Tradesman	0.00	2.00	2.00		Reclassified from HVAC/Electric and General Trades Supervisor positions

CITY OF EVANSTON
FY 2015 FULL-TIME EQUIVALENT (FTE) POSITION DETAIL - ALL FUNDS

	Position Description	2014 Adopted Budget FTE	2015 Proposed Budget FTE	Difference		Comments
	PW Operations Coordinator	2.00	0.00	-2.00		
2677	**FACILITIES TOTAL**	**16.20**	**16.20**			
PUBLIC WORKS DEPARTMENT		**108.45**	**107.45**	**-1.00**		
3005	**RECREATION MANAGEMENT & GENERAL SUPPORT**					
	Director, Recreation & Comm. Services	1.00	1.00			
	Special Projects Assistant	0.00	1.00	1.00		Added during reorganization
	Exec Secretary (to Dept. Head)	1.00	1.00			
3005	**RECREATION MGMT & GENERAL SUPPORT**	**2.00**	**3.00**	1.00		
3010	**RECREATION BUSINESS & FISCAL MANAGEMENT**					
	Data Control Clerk	1.00	1.00			
	Recreation Support Specialist	1.00	1.00			
	Administrative Supervisor	1.00	1.00			Reclassified from Business Officer Coordinator
3010	**RECREATION BUSINESS & FISCAL MANAGEMENT**	**3.00**	**3.00**			
3020	**RECREATION GENERAL SUPPORT**					
	Asst. Director of Recr. & Comm. Services	1.00	2.00	1.00		Added during reorganization
	Program Coordinator	0.00	0.40	0.40		Reclassed from 3130
3020	**RECREATION GENERAL SUPPORT TOTAL**	**1.00**	**2.40**	**1.40**		
3030	**CROWN COMMUNITY CENTER**					
	Building Supervisor	1.00	1.00			
	Custodian II	1.00	1.00			
	Fac Maint. Worker/Cust II	1.00	1.00			
	Recreation Program Coordinator	1.00	1.00			Reclassed from Recreation Program Manager
	After School Supervisor	0.50	0.50			
	Part-time Preschool Instructor	1.46	1.46			
	Recreation Aide	0.00	0.00			
	PT Custodian	1.60	1.60			
	Preeschool Program Supervisor	1.00	1.00			Reclassified from Full-time proeschool instructor
3030	**CROWN COMMUNITY CENTER TOTAL**	**8.56**	**8.56**			
3035	**CHANDLER COMMUNITY CENTER**					
	Clerk III	0.75	0.75			
	Recreation Manager	1.00	1.00			Reclassed from Recreation Center Manager
	Recreation Program Coordinator	2.00	2.00			Reclassified from Recreation Program Manager
	Program Supervisor	0.80	0.80			
	PT Custodian	1.28	1.53	0.25		Moved .25 FTE from 3710
	Facilities Supervisor	0.00	0.40	0.40		Moved from 3110
3035	**CHANDLER COMMUNITY CENTER TOTAL**	**5.83**	**6.48**	**0.65**		
3040	**FLEETWOOD JOURDAIN COMMUNITY CENTER**					
	Clerk II	1.50	0.50	-1.00		Reclassed to Clerk III
	Clerk III	0.00	1.70	1.70		.2 FTE moved from 3095
	Custodian II	1.00	1.00			
	Recreation Manager	1.00	1.00			Reclassed from Recreation Center Manager
	Recreation Program Coordinator	1.00	1.00			Reclassified from Recreation Program Manager
	Weekend/Evening Coordinator	1.00	1.00			
	Program Supervisor	0.75	0.75			
	PT Custodian	0.50	0.50			
3040	**FLEETWOOD JOURDAIN COMM. CENTER TOTAL**	**6.75**	**7.45**	**0.70**		
3045	**FLEETWOOD JOURDAIN THEATER**					
	Recreation Program Coordinator	1.00	1.00			Reclassified from Recreation Program Manager
3045	**FLEETWOOD JOURDAIN THEATER TOTAL**	**1.00**	**1.00**			
3050	**RECREATION OUTREACH**					
	Program Supervisor	0.00	0.50	0.50		Reclassed from Program Assistants
3050	**RECREATION OUTREACH**	**0.00**	**0.50**	**0.50**		
3055	**LEVY CENTER SENIOR SERVICES**					
	Custodian I	1.00	2.00	1.00		
	Recreation Manager	1.00	1.00			Reclassified from Recreation Center Manager
	Recreation Program Coordinator	2.00	2.00			Reclassified from Recreation Program Manager
	Secretary II	1.00	1.00			

CITY OF EVANSTON
FY 2015 FULL-TIME EQUIVALENT (FTE) POSITION DETAIL - ALL FUNDS

	Position Description	2014 Adopted Budget FTE	2015 Proposed Budget FTE	Difference		Comments
	PT Office Assistant	0.75	0.75			
	Program Supervisor	0.82	0.00	-0.82		Reclassed within Parks
	Facilities Supervisor	1.81	1.38	-0.43		Elimination of vacancy
	PT Bus Driver	0.93	1.00	0.07		
	PT Custodian	1.70	1.37	-0.33		Elimination of vacancy
	Senior Citizen Ombudsman	1.00	1.00			
	Senior Citizen Ombudsman Assistant	0.00	1.00	1.00		Grant funded
3055	**LEVY CENTER SENIOR SERVICES TOTAL**	**12.01**	**12.50**	**0.49**		
3080	**BEACHES**					
	Recreation Manager	0.75	0.75			Reclassed from Recreation Program Manager
	Recreation Services Manager	0.00	0.50	0.50		Reclassed from Lakefront Sports Coordinator
	Lakefront Sports Coordinator	0.50	0.00	-0.50		Reclassed from recreation Services Manager
3080	**BEACHES TOTAL**	**1.25**	**1.25**			
3095	**CROWN ICE RINK**					
	Clerk II	0.70	0.00	-0.70		.7 FTE moved to 3040
	Clerk III	0.00	2.00	2.00		Reclassed from Office Coorindator, and Sec. II from 3720
	Office Coordinator	1.00	0.00	-1.00		Reclassed to Clerk III
	Operations Manager	1.00	0.00	-1.00		Reclassified to Program Coorindator
	Recreation Program Coordinator	1.00	1.00			Reclassified from Recreation Program Manager
	Program Supervisor	0.00	1.00	1.00		Reclassed from Recreation Program Coordinator
	Recreation Manager	0.00	1.00	1.00		
	Robert Crown Manager	1.00	0.00	-1.00		Reclassed to Rec Manager
	Office Assistant	0.91	0.60	-0.31		Elimination of vacancy
	Facilities Supervisor	0.89	0.89			
	PT Custodian	0.50	0.50			
3095	**CROWN ICE RINK TOTAL**	**7.00**	**6.99**	**-0.01**		
3100	**SPORTS LEAGUES**					
	Lakefront Sports Coordinator	0.05	0.00	-0.05		Reclassed to Rec Services manager
	Recreation Services Manager	0.00	0.05	0.05		
	Program Supervisor	0.50	0.50			
3100	**SPORTS LEAGUES TOTAL**	**0.55**	**0.55**			
3110	**TENNIS**					
	Facilities Supervisor	0.40	0.00			Moved to 3035
3110	**TENNIS TOTAL**	**0.40**	**0.00**			
3130	**SPECIAL RECREATION**					
	Recreation Program Coordinator	1.00	1.60	0.60		Reclassified from Program Manager, and .4 FTE moved to
	Lakefront Sports Coordinator	0.25	0.00	-0.25		
	Recreation Services Manager	0.00	0.25	0.25		
	Program Supervisor	0.46	0.46			
	Sr. Program Coordinator	1.00	0.00	-1.00		Reclassed to Rec Program Coordinator
3130	**SPECIAL RECREATION TOTAL**	**2.71**	**2.31**	**-0.40**		
3140	**BUS PROGRAM**					
	PT Bus Drivers	1.15	1.15			
3140	**BUS PROGRAM TOTAL**	**1.15**	**1.15**			
3150	**PARK SERVICE UNIT**					
	Recreation Program Coordinator	0.25	0.25			Reclassified from Program Manager
	Recreation Services Manager	0.00	0.20	0.20		Reclassed from Lakefront Sports Coordinator
	Lakefront Sports Coordinator	0.20	0.00	-0.20		
	PT Park Ranger	1.00	1.00			
3150	**PARK SERVICE UNIT TOTAL**	**1.45**	**1.45**			
3215	**YOUTH ENGAGEMENT**					
	Youth-Young Adult Ast. Prog. Mgr.	1.00	1.00			
	MWEBE/LEP and Workforce Development Coordinator	0.00	0.50	0.50		New position added during budget process
	Youth-Young Adult Outreach Worker	0.90	1.90	1.00		New position added during budget process
	Community Services Manager	1.00	1.00			
	Youth -Young Adult Outreach Development Worker	2.00	3.00	1.00		Increase per Council goals
3215	**YOUTH ENGAGEMENT TOTAL**	**4.90**	**7.40**	**2.50**		

CITY OF EVANSTON
FY 2015 FULL-TIME EQUIVALENT (FTE) POSITION DETAIL - ALL FUNDS

	Position Description	2014 Adopted Budget FTE	2015 Proposed Budget FTE	Difference		Comments
3605	**ECOLOGY CENTER**					
	Clerk III	1.00	1.00			
	Recreation Program Coordinator	2.00	1.00	-1.00		Recreation Program Manager
	Garden Coordinator	0.20	0.20			
	Facilities Supervisor	0.32	0.32			
	PT Custodian	0.25	0.25			
	Program Supervisor	0.00	1.00	1.00		Reclassed from Rec. Program Coodinator
3605	**ECOLOGY CENTER TOTAL**	**3.77**	**3.77**			
3710	**NOYES CULTURAL ARTS CENTER**					
	Facilities Maint. Worker II	1.00	1.00			
	Facilities Supervisor	0.35	0.00	-0.35		elimation of vacancy
	Office Assistant	0.00	0.35	0.35		Reclassed from Facilities Supervisor
	PT Custodian	1.96	1.52	-0.44		Transfer .25 FTE to 3035 and elimation of .19 vacancy
3710	**NOYES CULTURAL ARTS CENTER TOTAL**	**3.31**	**2.87**	**-0.44**		
3720	**CULTURAL ARTS PROGRAMS**					
	Director, Arts Council	1.00	0.00	-1.00		
	Secretary II	1.00	0.00	-1.00		moved to 3095 -- reclassed to Clerk III
	Recreation Program Coordinator	1.00	1.00			reclassed from Senior Program Coordinator
	Festival Coordinator	0.00	0.60	0.60		Reclassed from Seasonal position
3720	**CULTURAL ARTS PROGRAMS TOTAL**	**3.00**	**1.60**	**-1.40**		
PARKS, RECREATION, & COMM. SERV. DEPT.		**69.64**	**74.23**	**4.59**		
	General Fund	**629.14**	**632.28**	**3.14**		
4605	**GENERAL ASSISTANCE ADMINISTRATION**					
	Customer Service Representative		1.00	1.00		New function added to City Health Department
	General Assistance Specialist		3.00	3.00		New function added to City Health Department
4605	**GENERAL ASSISTANCE ADMINISTRATION TOTAL**	**0.00**	**4.00**	**4.00**		
GENERAL ASSISTANCE FUND		**0.00**	**4.00**	**4.00**		
4805	**YOUTH SERVICES**					
	Librarian I	4.68	4.09	-0.59		
	Librarian III	1.00	1.00			
	Supervising Librarian	1.00	1.00			
	Library Assistant	3.45	5.21	1.76		
	Shelver	1.75	0.00			Moved to Circulation
4805	**YOUTH SERVICES TOTAL**	**11.88**	**11.30**	**-0.58**		
4806	**ADULT SERVICES**					
	Librarian I	6.37	5.03	-1.34		Moved to Technical Services
	Supervising Librarian	1.00	1.00			
	Library Assistant	2.68	3.37	0.69		
	Library Clerk	2.48	2.80	0.32		
	Administrative Librarian	1.00	1.00			
	Virtual Services Librarian	1.00	1.00			
4806	**ADULT SERVICES TOTAL**	**14.53**	**14.20**	**-0.33**		
4820	**CIRCULATION**					
	Circulation Manager	1.00	1.00			Reclassified from Circulation Supervisor
	Clerk III	1.00	1.00			
	Library Aide II	1.53	1.53			
	Library Clerk	5.73	5.93	0.20		
	Shelver	4.05	5.84	1.79		Moved from Youth Services
4820	**CIRCULATION TOTAL**	**13.31**	**15.30**	**1.99**		
4825	**NEIGHBORHOOD SERVICES**					
	Librarian II	1.00	1.00			
	Librarian I	0.00	0.21	0.21		
	Library Assistant	0.24	0.00	-0.24		
	Branch Assistant	3.19	3.21	0.02		
	Library Clerk	1.06	1.59	0.53		
4825	**NEIGHBORHOOD SERVICES TOTAL**	**5.49**	**6.01**	**0.52**		
4835	**TECHNICAL SERVICES**					

	Position Description	2014 Adopted Budget FTE	2015 Proposed Budget FTE	Difference		Comments
	Librarian I	0.67	1.67	1.00		Moved from Adult Services
	Librarian III	1.00	1.00			
	Library Assistant	2.00	2.00			
	Library Clerk	2.08	2.28			
4835	**TECHNICAL SERVICES TOTAL**	**5.75**	**6.95**			
4840	**MAINTENANCE**					
	Custodian II	2.00	2.00			
	Custodian I	0.63	0.67	0.04		
	Security Monitor	1.68	1.67	-0.01		
	Facilities Management Supervisor	1.00	1.00			
4840	**MAINTENANCE TOTAL**	**5.31**	**5.34**	**0.03**		
4845	**ADMINISTRATION**					
	Bookkeeper	0.80	1.00	0.20		
	Clerk III	1.00	1.00			
	Director, Library	1.00	1.00			
	Administrative Services Manager	1.00	1.00			
	Administrative Assistant	1.06	1.33	0.27		
	Development Manager	1.00	1.00			
	Community Engagement Librarian	1.00	1.00			
4845	**ADMINISTRATION TOTAL**	**6.86**	**7.33**	**0.47**		
LIBRARY FUND		**63.13**	**66.43**	**3.30**		
5005	**NSPS**					
	Housing and Grant Administrator	0.25	0.25	0.00		0.75 in 5220
	Financial Analyst	0.15	0.00	-0.15		
	Admin & Compliance Specialist	0.66	0.00	-0.66		
	NSP2 Compliance Specialist	0.25	0.25	0.00		0.75 in 5220; reclassified from Grants & Compliance Specialist
5005	**NSPS TOTAL**	**1.31**	**0.50**	-0.81		
NSPS FUND		**1.31**	**0.50**	**-0.81**		
5150	**EMERGENCY TELEPHONE SYSTEM**					
	Asst Communications Coord	2.00	2.00			
	Communications Coordinator	1.00	1.00			
	Telecommunicator	2.00	2.00			
5150	**EMERGENCY TELEPHONE SYSTEM TOTAL**	**5.00**	**5.00**			
EMERGENCY TELEPHONE SYSTEM FUND		**5.00**	**5.00**			
5187	**HOUSING REHABILITATION**					
	Construction Rehabilitation Specialist	0.00	1.00	1.00		Moved from 2120
	Customer Service Representative	0.00	0.60	0.60		Moved from 2126
	Build/Insp Serv. Division Manager	0.00	0.15	0.15		Moved from 2126
5187	**HOUSING REHABILITATION TOTAL**		**1.75**	**1.75**		
5220	**CDBG ADMINISTRATION**					
	Housing Planner	0.75	0.60	-0.15		0.4 in 5430
	Housing and Grant Administrator	0.75	0.75			0.25 in 5005
	Financial Analyst	0.35	0.50	0.15		
	NSP2 Compliance Specialist	0.75	0.75			Reclassified from Grants & Compliance Specialist
5220	**CDBG ADMINISTRATION TOTAL**	**2.60**	**2.60**			
CDBG ADMINISTRATION FUND		**2.60**	**4.35**			
5300	**ECONOMIC DEVELOPMENT FUND**					
	Director, Community Development	0.25	0.25			
	Senior Econ. Devlpmt. Coordinator	1.00	1.00			Reclassified from Senior Economic Development Planner
	Economic Development Coordinator	1.00	1.00			Reclassified from Economic Development Planner
	Economic Development Division Mgr.	1.00	1.00			
	Intergovernmental Affairs Coordinator	1.00	1.00			
	ICMA Fellow	1.00	1.00			
	Economic Development Specialist	1.00	1.00			
5300	**ECONOMIC DEVELOPMENT FUND TOTAL**	**6.25**	**6.25**			
ECONOMIC DEVELOPMENT FUND		**6.25**	**6.25**			
5430	**HOME FUND**					

CITY OF EVANSTON
FY 2015 FULL-TIME EQUIVALENT (FTE) POSITION DETAIL - ALL FUNDS

	Position Description	2014 Adopted Budget FTE	2015 Proposed Budget FTE	Difference		Comments
	Housing Planner	0.25	0.40			0.6 in 5220
5430	**HOME FUND TOTAL**	**0.25**	**0.40**			
HOME FUND		**0.25**	**0.40**			
7005	**PARKING SYSTEM MANAGEMENT**					
	Finance Operations Coordinator	1.00	1.00			
	Traffic Engineering Technician	0.50	0.50			0.5 in 2630
	Parking Facilities Supervisor	1.00	1.00			
	Customer Service Representatives	3.00	3.00			
	Revenue / Parking Manager	1.00	1.00			Reclassed from Parking Manager
7005	**PARKING SYSTEM MANAGEMENT TOTAL**	**6.50**	**6.50**			
7015	**PARKING LOTS & METERS**					
	Parking Repair Worker	3.00	3.00			
	Public Works Maint Wrkr II	4.00	4.00			
	Sanitation Supervisor	1.00	1.00			Reclassified from Public Works Operations Coordinator
7015	**PARKING LOTS & METERS TOTAL**	**8.00**	**8.00**			
7037	**MAPLE AVENUE GARAGE**					
	Public Works Maint Wrkr II	1.00	1.00			
7037	**MAPLE AVENUE GARAGE TOTAL**	**1.00**	**1.00**			
PARKING SYSTEM FUND		**15.50**	**15.50**			
7100	**WATER GENERAL SUPPORT**					
	Superintendent, Water Production	1.00	1.00			
	Exec Secretary (non-Dept Head)	1.00	1.00			
	Management Analyst	1.00	1.00			
	Superintendent, Const & Fld Svcs	1.00	1.00			
	Director, Utilities	1.00	1.00			
7100	**WATER GENERAL SUPPORT TOTAL**	**5.00**	**5.00**			
7105	**PUMPING**					
	Division Chief, Pumping	1.00	1.00			
	Water/Sewer Mechanic	3.00	3.00			
	Water Maintenance Supervisor	1.00	1.00			
	Water Worker II	1.00	2.00	1.00		
	Water Plant Operator	5.00	5.00			
7105	**PUMPING TOTAL**	**11.00**	**12.00**	**1.00**		
7110	**FILTRATION**					
	Chemist	1.00	1.00			
	Division Chief, Filtration	1.00	1.00			
	Water/Sewer Mechanic	3.00	3.00			
	Microbiologist	1.00	1.00			
	Water Maintenance Supervisor	1.00	1.00			
	Water Worker I	1.00	1.00			
	Water Worker II	1.00	1.00			
	Water Plant Operator	5.00	5.00			
7110	**FILTRATION TOTAL**	**14.00**	**14.00**			
7115	**DISTRIBUTION**					
	Civil Engineer III	1.00	1.00			
	Division Chief, Distribution	0.50	0.50			0.5 in 7400
	Engineering / GIS Technicians	0.00	1.00	1.00		Moved from 7400
	Plumbing Inspector	0.50	0.50			0.5 in 7400
	Water Worker I	2.00	2.00			
	Water/Sewer Crew Leader	3.00	3.00			
	Water Distribution Supervisor	1.00	1.00			
	Water Worker III	2.00	3.00	1.00		Moved from 7400
7115	**DISTRIBUTION TOTAL**	**10.00**	**12.00**			
7120	**WATER METER MAINTENANCE**					
	Fac Maint Worker/Custodian I	1.00	0.00			
	Part-time Clerk	0.50	0.50			
	Meter Service Coordinator	1.00	1.00			
7120	**WATER METER MAINTENANCE TOTAL**	**2.50**	**1.50**			

CITY OF EVANSTON
FY 2015 FULL-TIME EQUIVALENT (FTE) POSITION DETAIL - ALL FUNDS

	Position Description	2014 Adopted Budget FTE	2015 Proposed Budget FTE	Difference		Comments
WATER FUND		**42.50**	**44.50**			
7400	**SEWER MAINTENANCE**					
	Division Chief, Distribution	0.50	0.50			0.50 in 7115
	Engineering / GIS Technicians	2.00	1.00			Moved to 7115 Distribution
	Plumbing Inspector	0.50	0.50			
	Water Worker I	2.00	2.00			
	Water Worker II	1.00	1.00			
	Water/Sewer Crew Leader	4.00	4.00			
	Sewer Supervisor	1.00	1.00			
	Sustainability Fellow	0.33	0.33			0.66 in 7690
	Water Worker III	2.00	1.00	1.00		Moved to 7115 Distribution
7400	**SEWER MAINTENANCE TOTAL**	**13.33**	**11.33**	**-2.00**		
SEWER MAINTENANCE FUND		**13.33**	**11.33**	**-2.00**		
7685	**REFUSE COLLECTION & DISPOSAL**					
	Equipment Operator II	1.00	1.00			
7685	**REFUSE COLLECTION & DISPOSAL TOTAL**	**1.00**	**1.00**			
7690	**RESIDENTIAL RECYCLING COLLECTION**					
	Sustainability Fellow	0.66	0.66			0.33 in 7400
	Equipment Operator II	8.00	8.00			
7690	**RESIDENTIAL RECYCLING COLLECTION TOTAL**	**8.66**	**8.66**			
SOLID WASTE FUND		**9.66**	**9.66**			
7705	**GENERAL SUPPORT**					
	Fleet Services Manager	1.00	1.00			
	Auto Shop Supervisor	1.00	1.00			
7705	**GENERAL SUPPORT TOTAL**	**2.00**	**2.00**			
7710	**MAJOR MAINTENANCE**					
	Equipment Mechanic III	8.00	7.00	-1.00		Reclassified to Junior Mechanics
	Junior Mechanics (at 0.75 FTE each)	0.00	1.50	1.50		Reclassified from 1 FTE Equip Mechanic III
	Lead Mechanic	1.00	1.00			
	Fleet Operations Coordinator	1.00	1.00			
7710	**MAJOR MAINTENANCE TOTAL**	**10.00**	**10.50**	**0.50**		
FLEET SERVICES FUND		**12.00**	**12.50**	**0.50**		
7800	**RISK MANAGEMENT**					
	Exec Secretary (to Dept. Head)	1.00	1.00			
	Assistant City Attorney I	1.00	1.00			
	Workers Comp and Safety Manager	1.00	1.00			
	Safety Specialist	1.00	1.00			
7800	**RISK MANAGEMENT TOTAL**	**4.00**	**4.00**			
7801	**EMPLOYEE BENEFITS**					
	Insurance Administrator	1.00	1.00			
7801	**EMPLOYEE BENEFITS TOTAL**	**1.00**	**1.00**			
INSURANCE FUND		**5.00**	**5.00**			

	All Funds	**805.67**	**817.70**	**12.03**		

FULL-TIME EQUIVALENT TOTALS
Current Fiscal Year + Last Four Fiscal Years

DEPARTMENT / DIVISION SUMMARY		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY14-FY15 Difference
	GENERAL FUND DEPARTMENTS						
1300	**City Council**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**0.00**
1400	**City Clerk**	**1.00**	**1.80**	**2.20**	**2.20**	**2.00**	**(0.20)**
1505	City Manager's Office	6.00	6.00	6.00	5.00	5.00	0.00
1510	Community Engagement	4.00	5.00	5.00	6.00	5.00	(1.00)
1515	Farmer's Market	0.00					0.00
1520	Emergency Management Operations	0.00					0.00
1530	Youth Engagement Division	0.00					0.00
1535	Sustainability Grant	1.00	1.00	1.00	1.00	1.00	0.00
1540	Summer Youth Employment Program	0.00					0.00
1545	Human Relations Commission	0.00					0.00
1550	Business Perf. & Technology Admin.	0.00	0.00	0.00	0.00		0.00
1555	Information Systems	0.00	0.00	0.00	0.00		0.00
1560	Geographic Information Systems	0.00	0.00	0.00	0.00		0.00
1565	BIS Performance Management	0.00	0.00	0.00	0.00		0.00
1580	Community Arts	0.00	0.00	0.00	1.00	1.00	0.00
	Subtotal City Manager's Office	**11.00**	**12.00**	**12.00**	**13.00**	**12.00**	**(1.00)**
1605	Administration	0.00					0.00
1615	Information Systems	0.00					0.00
1620	Geographic Information System	0.00					0.00
1625	Administrative Adjudication	0.00					0.00
1630	Project Management Office	0.00					0.00
	Subtotal Mgt. Bus. & Info. Systems	**0.00**					**0.00**
1705	**Law Department**	**7.00**	**7.00**	**7.00**	**7.00**	**8.00**	**1.00**
1805	**Human Resources General Support**	**0.00**					**0.00**
1905	Administration General Support	4.00	4.00	4.00	4.00	5.00	1.00
1910	Revenue Division	5.00	4.00	4.00	4.00	3.00	(1.00)
1915	Payroll	2.50	2.50	2.50	2.50	2.50	0.00
1920	Accounting	6.50	6.50	6.50	6.50	5.50	(1.00)
1921	Tax Assessment Review	0.00	0.00	0.00	0.00	1.00	1.00
1925	Purchasing	2.50	2.60	3.00	3.00	3.50	0.50
1929	Human Resources Division	5.00	5.00	5.00	6.00	6.00	0.00
1930	Budget	0.00	0.00	0.00	0.00		0.00
1932	Information Systems	13.00	11.50	10.50	11.00	11.00	0.00
1935	Administrative Adjudication	0.00	0.00	0.00	0.00		0.00
1941	Parking Enforcement & Tickets	12.00	12.00	12.00	12.00	12.00	0.00
	Subtotal Administrative Services	**50.50**	**48.10**	**47.50**	**49.00**	**49.50**	**0.50**
2005	Facilities Mgt General Support	0.00					0.00
2010	Construction and Repair	0.00					0.00
2015	Mail and Information Services	0.00					0.00
2020	Custodial Maintenance	0.00					0.00
2025	Emergency Serv. & Disaster Agency	0.00					0.00
	Subtotal Facilities Management	**0.00**					**0.00**
2101	Community Development Admin	1.00	2.00	1.75	1.75	2.75	1.00
2105	Planning & Support	8.00	7.00	6.00	6.00	5.00	(1.00)
2110	Zoning Analysis and Support						0.00
2115	Housing Code Compliance	7.00	7.00	0.00	0.00	0.00	0.00

FULL-TIME EQUIVALENT TOTALS
Current Fiscal Year + Last Four Fiscal Years

DEPARTMENT / DIVISION SUMMARY		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY14-FY15 Difference
2120	Housing Rehabilitation	3.00	1.60	1.60	1.60	0.00	(1.60)
2125	Building Code Compliance						0.00
2126	Building Inspection Services	8.00	9.40	11.40	11.40	11.25	(0.15)
2127	Community Intervention Services	1.00	0.00	0.00	0.00	0.00	0.00
2130	Building & Zoning	0.00	0.00	0.00	0.00	0.00	0.00
2135	Economic Development	1.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Community & Economic Development	**29.00**	**27.00**	**20.75**	**20.75**	**19.00**	**(1.75)**
2205	Police Administration	2.00	2.00	2.00	3.00	3.00	0.00
2210	Patrol Operations	103.00	103.00	102.00	103.00	98.00	(5.00)
2215	Criminal Investigation	16.00	16.00	15.00	15.00	16.00	1.00
2225	Social Services Bureau	4.00	4.00	4.00	5.00	5.00	0.00
2230	Juvenile Bureau	10.00	10.00	9.00	9.00	9.00	0.00
2235	School Liaison	3.00	3.00	3.00	3.00	5.00	2.00
2240	Police Records	6.00	7.00	7.00	7.00	7.00	0.00
2245	Communications Bureau	14.00	14.00	14.00	14.00	14.00	0.00
2250	Service Desk Bureau	18.00	19.00	19.00	19.00	19.00	0.00
2251	Public Information	9.50	9.50	8.50	8.50	8.50	0.00
2255	Office of Professional Standards	3.00	3.00	3.00	3.00	3.00	0.00
2260	Office of Administration	2.00	2.00	3.00	3.00	3.00	0.00
2265	Neighborhood Enforcement Team (N.E.T.)	15.00	14.00	15.00	15.00	15.00	0.00
2270	Traffic Bureau	8.00	8.00	8.00	8.00	8.00	0.00
2275	Community Strategies Bureau	1.00	1.00	1.00	1.00	1.00	0.00
2280	Animal Control Bureau	2.50	2.50	2.50	2.50	2.50	0.00
2285	Problem Solving Team	7.00	7.00	8.00	8.00	10.00	2.00
	Subtotal Police	**224.00**	**225.00**	**224.00**	**227.00**	**227.00**	**0.00**
2305	Fire Management and Support	3.00	3.00	3.00	3.00	3.00	0.00
2310	Fire Prevention	4.00	4.00	4.00	4.00	4.00	0.00
2315	Fire Suppression	103.00	103.00	103.00	103.00	103.00	0.00
	Subtotal Fire	**110.00**	**110.00**	**110.00**	**110.00**	**110.00**	**0.00**
2407	Health Services Administration	2.00	2.00	2.00	2.00	2.00	0.00
2410	Laboratory	0.00					0.00
2415	Family Health	0.00					0.00
2416	Family & Community Wellness	0.00	0.00	0.00	0.00		0.00
2420	Infectious Disease Control	0.00					0.00
2425	Dental Services	2.80	2.80	0.00	0.00	0.00	0.00
2430	Adult Health	0.00					0.00
2435	Food and Environmental Health	7.10	8.90	12.90	14.10	14.10	0.00
2440	Vital Records	2.00	2.00	2.00	2.00	1.00	(1.00)
2450	Community Intervention Services	0.00					0.00
2455	Community Health Program Administration	2.00	2.00	3.00	3.00	5.00	2.00
2530	Commission on Aging	0.00	0.00	0.00	0.00	0.00	0.00
2540	Summer Youth Employ. Program	0.00	0.00	0.00	0.00	0.00	0.00
2541	Youth Engagement Division	0.00	0.00	0.00	0.00	0.00	0.00
2550	Human Relations Commission	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Health & Human Services	**15.90**	**17.70**	**19.90**	**21.10**	**22.10**	**1.00**
2605	Director of Public Works	2.00	2.00	3.00	4.25	4.25	0.00
2606	Sustainability Grant	0.00	0.00	0.00	0.00		0.00
2610	Municipal Service Center	2.00	2.00	2.00	2.00	2.00	0.00
2620	Infrastructure & Engineering	1.00	1.00	1.00	4.50	4.50	0.00
2625	Engineering	6.00	6.00	7.00	8.00	7.00	(1.00)
2630	Traffic Engineering	4.50	4.50	3.50	2.50	1.50	(1.00)
2635	Traffic Signs	0.00	0.00	0.00	0.00		0.00
2640	Traffic Signals & Streetlight Maint.	4.00	4.00	4.00	4.00	4.00	0.00

FULL-TIME EQUIVALENT TOTALS
Current Fiscal Year + Last Four Fiscal Years

DEPARTMENT / DIVISION SUMMARY		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY14-FY15 Difference
2645	Parking Enforcement & Tickets	0.00	0.00	0.00	0.00		0.00
2650	Parks and Forestry Administration	0.00	0.00	0.00	3.50	3.50	0.00
2655	Parks & Forestry Maint. and Operations	0.00	0.00	0.00	31.00	30.00	(1.00)
2665	Operations and Maintenance Administration	5.75	5.75	4.75	4.50	6.50	2.00
2670	Street and Alley Maintenance	20.00	20.00	22.50	23.00	22.00	(1.00)
2675	Business District - Park Maintenance	4.00	4.00	2.50	5.00	6.00	1.00
2677	Facilities	0.00	0.00	0.00	16.20	16.20	0.00
2685	Refuse Collection and Disposal	0.00	0.00	0.00	0.00	0.00	0.00
2695	Yard Waste Collection and Disposal	0.00	0.00	0.00	0.00	0.00	0.00
2697	Facilities Administration	0.00	0.00	0.00	0.00	0.00	0.00
2699	Construction and Repair	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Public Works	**49.25**	**49.25**	**50.25**	**108.45**	**107.45**	**(1.00)**
2705	Human Relations Commission						0.00
2710	Housing Advocacy						0.00
	Subtotal Human Relations	**0.00**					**0.00**
3005	Recreation Mgt. & General Support	3.00	2.00	2.00	2.00	3.00	1.00
3010	Recreation Business and Fiscal Mgt.	3.00	3.00	3.00	3.00	3.00	0.00
3015	Communications & Marketing Serv.	1.00	0.00	0.00	0.00	0.00	0.00
3020	Recreation General Support	1.00	1.00	1.00	1.00	2.40	1.40
3030	Robert Crown Community Center	8.70	8.70	8.70	8.56	8.56	0.00
3035	Chandler Community Center	5.83	5.83	5.83	5.83	6.48	0.65
3040	Fleetwood-Jourdain Community Ctr.	6.75	6.75	6.75	6.75	7.45	0.70
3045	Fleetwood-Jourdain Comm. Theater	1.00	1.00	1.00	1.00	1.00	0.00
3050	At-Risk Programs						0.00
3050	Recreation Outreach	0.00	0.00	0.00	0.00	0.50	0.50
3055	Levy Senior Center	8.83	8.83	12.01	12.01	12.50	0.49
3080	Beaches	1.25	1.25	1.25	1.25	1.25	0.00
3085	Recreation Facility Maintenance	6.00	5.00	5.00	0.00	0.00	0.00
3095	Crown Ice Rink	7.01	7.01	7.00	7.00	6.99	(0.01)
3100	Sports Leagues	0.45	0.55	0.55	0.55	0.55	0.00
3110	Tennis	0.40	0.40	0.40	0.40	0.00	(0.40)
3130	Special Recreation	2.46	2.71	2.71	2.71	2.31	(0.40)
3140	Bus Program	1.15	1.15	1.15	1.15	1.15	0.00
3150	Park Service Unit	1.45	1.45	1.45	1.45	1.45	0.00
3205	Community Relations	2.00	0.00	0.00	0.00	0.00	0.00
3210	Commission On Aging	1.90	1.50	0.00	0.00	0.00	0.00
3215	Youth Engagement	1.00	4.00	4.00	4.90	7.40	2.50
3505	Parks and Forestry General Support	3.00	2.00	2.00	0.00	0.00	0.00
3510	Horticulture Maintenance	13.00	13.00	13.00	0.00	0.00	0.00
3515	Maintenance of Parkway Trees	8.50	8.50	8.50	0.00	0.00	0.00
3520	Dutch Elm Disease Control	7.25	7.25	7.25	0.00	0.00	0.00
3525	Tree Planting	2.25	2.25	2.25	0.00	0.00	0.00
3605	Ecology Center	3.77	3.77	3.77	3.77	3.77	0.00
3700	Arts Council	0.80	0.00	0.00	0.00	0.00	0.00
3710	Noyes Cultural Arts Center	4.31	3.31	3.31	3.31	2.87	(0.44)
3720	Cultural Arts Programs	1.80	3.00	3.00	3.00	1.60	(1.40)
3805	Facilities Administration	2.00	2.00	2.00	0.00	0.00	0.00
3806	Civic Center Services	2.20	2.20	2.20	0.00	0.00	0.00
3807	Construction & Repair	16.00	16.00	16.00	0.00	0.00	0.00
	Subtotal Parks, Recreation & Comm. Services	**129.06**	**125.41**	**127.08**	**69.64**	**74.23**	**4.59**
	TOTAL - GENERAL FUND	**627.71**	**624.26**	**621.68**	**629.14**	**632.28**	**3.14**
	OTHER FUNDS						
4605	**General Assistance**	**0.00**	**0.00**	**0.00**	**0.00**	**4.00**	**4.00**

FULL-TIME EQUIVALENT TOTALS
Current Fiscal Year + Last Four Fiscal Years

DEPARTMENT / DIVISION SUMMARY		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY14-FY15 Difference
4805	Youth Services	8.38	10.71	11.24	11.88	11.30	(0.58)
4806	Adult Services	16.37	15.39	13.86	14.53	14.20	(0.33)
4808	Neighborhood Services	2.64	0.00	0.00	0.00	6.01	6.01
4810	Reader's Services	0.00	0.00	0.00	0.00		0.00
4815	Reference Services and Periodicals	0.00	0.00	0.00	0.00		0.00
4820	Circulation	14.51	14.44	14.44	13.31	15.30	1.99
4825	North Branch	0.00	2.64	2.64	5.49	0.00	(5.49)
4830	South Branch	0.00	0.00	0.00	0.00	0.00	0.00
4835	Technical Services	5.61	5.61	5.61	5.75	6.95	1.20
4840	Library Maintenance	3.00	3.00	3.00	5.31	5.34	0.03
4845	Library Administration	4.65	4.59	5.59	6.86	7.33	0.47
	Subtotal Library Fund	**55.16**	**56.38**	**56.38**	**63.13**	**66.43**	**3.30**
5005	**Neighborhood Stabilization Program 2**	**1.00**	**2.00**	**2.66**	**1.31**	**0.50**	**(0.81)**
5150	**Emergency Telephone System**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**0.00**
5220	**Community Develop. Block Grant (CDBG)**	**2.00**	**1.53**	**1.50**	**2.60**	**4.35**	**1.75**
5300	**Economic Development Fund**	**5.00**	**7.00**	**6.25**	**6.25**	**6.25**	**0.00**
5430	**Home Fund**	**0.00**	**0.00**	**0.00**	**0.25**	**0.40**	**0.15**
5999	**Capital Projects Fund**	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
5800	**Downtown II TIF Fund**	**0.00**					**0.00**
7005	Parking System Management	6.50	6.50	6.50	6.50	6.50	0.00
7015	Parking Lots and Meters	8.00	8.00	8.00	8.00	8.00	0.00
7037	Maple Avenue Garage	1.00	1.00	1.00	1.00	1.00	0.00
	Subtotal Parking Systems	**15.50**	**15.50**	**15.50**	**15.50**	**15.50**	**0.00**
7100	Water General Support	4.00	5.00	5.00	5.00	5.00	0.00
7105	Water Pumping	11.00	11.00	11.00	11.00	12.00	1.00
7110	Water Filtration	14.00	14.00	14.00	14.00	14.00	0.00
7115	Water Distribution	11.00	10.50	10.50	10.00	12.00	2.00
7120	Water Meter Maintenance	2.00	2.00	2.00	2.50	1.50	(1.00)
	Subtotal Water	**42.00**	**42.50**	**42.50**	**42.50**	**44.50**	**2.00**
7400	**Sewer Maintenance**	**13.00**	**13.00**	**13.00**	**13.33**	**11.33**	**(2.00)**
7600	**Solid Waste**	**10.00**	**10.00**	**9.00**	**9.66**	**9.66**	**0.00**
7705	Fleet Services General Support	2.00	2.00	2.00	2.00	2.00	0.00
7710	Major Maintenance	10.00	10.00	10.00	10.00	10.50	0.50
	Subtotal Fleet Service	**12.00**	**12.00**	**12.00**	**12.00**	**12.50**	**0.50**
7800	**Insurance Fund**	**4.00**	**4.00**	**4.00**	**5.00**	**5.00**	**0.00**
	TOTAL - OTHER FUNDS	**110.50**	**112.53**	**111.41**	**113.15**	**118.59**	**5.44**
	GRAND TOTAL - ALL FUNDS	**793.37**	**793.17**	**789.47**	**805.67**	**817.70**	**12.03**

PART VI

CAPITAL IMPROVEMENT PLAN

Overview

The Capital Improvement Plan (CIP) is a process by which the City designs a multi-year plan for major capital expenditures. It represents the City's plan for physical development and is reviewed and updated each year to reflect changing priorities. It provides an ongoing framework for identifying capital requirements, scheduling projects over a period of years, coordinating related projects, and identifying future fiscal impacts. Generally, the CIP includes improvements that are relatively expensive, have a multi-year useful life, and, similar to capital outlay items, result in fixed assets. These include the construction of new buildings, additions to or renovations of existing buildings, construction of streets, sewer improvements, land purchases, and major software or equipment purchases. Due to the nature and total costs of the identified projects, bond proceeds are one of the major sources of revenue. The CIP is a dynamic process, with anticipated projects being changed, added, and deleted from the plan as the five-year timeline evolves.

During the past several years, staff has undertaken a variety of comprehensive assessments of many of the City's capital assets to provide a more complete understanding of the City's future needs. A sample of these include: the Comprehensive Pavement Study; Parks, Forestry, and Recreation Strategic Plan; the analysis of the Civic Center; the Crown Center Study, the Ten-Year Sewer Improvement Program; Street Lighting; Chicago Avenue Corridor; Downtown Streetscape Audit; the assessments of Fire and Police Stations; the current development of the IT Strategic Plan, as well as development of the City's Strategic Plan. These studies serve as the foundation for the staff recommendations set forth in the attached Capital Improvement Plan. As the City moves forward, it must continually assess the ongoing infrastructure needs of the community.

Formal City Council adoption of the Capital Improvement Program indicates the City's commitment to the plan, but does not in itself authorize expenditures. The necessary funding mechanisms must be adopted each year to pay for the improvements – year one is the approved Capital Budget for which Council approval authorizes expenditures, with years two through five reflecting the City's plan for improvements.

Summary of FY 2015 - 2017 Capital Improvement Plan

It is important to distinguish between the City's Capital Improvement Plan (CIP) and Capital Improvement Fund (CIF). The CIP report in this section includes all citywide capital projects, regardless of the fund and/or funding source. This contrasts with the City's CIF, which includes only those capital projects that are not paid through one of the City's internal service, special revenue, or enterprise funds. Typically, capital purchases used to benefit the City as a whole are budgeted and paid from the CIF, while capital purchases specific to one area, function, or fund are typically paid from that specific source or fund.

An example of the above would be an addition or capital improvement to the City's water filtration plant. While this project would be included in the City's CIP report, the expense would be budgeted in the City's Water Utility Fund. There are a couple of exceptions to this rule. Capital projects funded via the City's Motor Fuel Tax (MFT) Fund may benefit the City as a whole, but for legal purposes such capital projects must be budgeted and paid out of the City's MFT Fund.

Another example would be capital purchases related to the City's fleet. Since the City maintains a separate internal service Fleet Fund for tracking purposes, CIP projects pertaining to fleet vehicles and equipment purchases are budgeted and paid from the Fleet Fund rather than the CIF.

The attached Capital Plan does not include two projects which are complete and waiting for close-out due to reimbursement and timing issues: Isabella/Sheridan Rehabilitation Project with Wilmette and Bridge Street Bridge—McCormick to Brown with IDOT.

Section I: Objectives and Priorities

The overall goal for Evanston's capital improvement effort is:

A comprehensive capital improvement program that is used by decision-makers to guide capital investments, make the best use of limited resources and provide community facilities that function well and contribute to the attractiveness, public health, and safety of the City.

To accomplish this goal, a broad set of objectives and policies have been developed to guide preparation and monitoring of the capital improvement program. These broad objectives, priorities, and policies adopted by the City Council guide staff each year as a capital program is developed and presented to the City Council for review and consideration.

Objectives

- Undertake a comprehensive assessment of all capital needs and develop a strategic plan to meet the City's capital needs, so that projects and funding are rationally sequenced, coordinated, and kept on the public agenda.
- Undertake capital improvements that are needed to maintain existing public facilities, increase operating efficiency, and reduce operating costs.
- Undertake capital investments that encourage and support economic development or directly produce income.
- Undertake capital improvements that are of the highest quality that the City can afford which enhance Evanston's physical appearance, public image, quality of life, and promote public health and safety.
- Limit the extent to which local property taxes are required to finance capital improvements.
- Plan all capital projects to meet ADA requirements.

Priorities

- Project major capital improvement replacement needs to cover a 20- to 30- year period so that a long-range capital maintenance plan can be developed.
- Set priorities for capital improvements and match projects with appropriate funding sources.
- Monitor implementation of the Capital Improvement Plan through periodic capital improvement staff meetings and reports to the Administration and Public Works Committee.
- Undertake an annual review of capital improvement funding sources and an assessment of capital improvement projects proposed for the following years.
- Commit funds annually for improvements so that incremental progress can be made toward long-range goals.
- Coordinate planned capital improvement projects where opportunities exist to do so.
- Leverage local capital improvement funds to the extent possible.
- Give priority to projects that further the objectives of the Comprehensive General Plan.

More specific policies have also been written to guide the scheduling and prioritization of projects within each of the major project classifications.

Economic Development

- Make capital investments needed to realize the full potential of the Downtown Redevelopment.
- Coordinate improvements made in retail and commercial areas.
- Develop and implement programs to upgrade and maintain streetscapes in each neighborhood business district within the City.
- Develop and implement plans for capital needs of neighborhood economic development.

Environment

- Maintain water system improvements needed to ensure a safe and adequate water supply.
- Develop and implement programs to eliminate environmental hazards where they exist in City facilities and on public grounds.
- Participate in development of area-wide solutions to the problem of solid waste disposal and promote local recycling and waste reduction efforts to minimize solid waste disposal requirements and conserve resources.
- Complete the long-range comprehensive sewer plan.

Parks and Recreation

- Rehabilitate parks through periodic replacement of pavement, athletic fields and courts, equipment, site furnishings, infrastructure, and landscaping.
- Undertake improvements to enhance and protect the lakefront park system.
- Maintain Evanston's community recreational facilities to the high standard expected.
- Bring play equipment into compliance with CPSC / ASTM safety guidelines and ADA requirements.

Public Buildings

- Consider life cycle costs (long-term costs of maintenance, operation, utilities and financing) in making decisions concerning construction, purchasing, disposal, or rehabilitation of public facilities.
- Continue to undertake preventive maintenance, energy conservation, and rehabilitation programs for public buildings.
- Undertake projects needed to improve the security of public buildings and facilities.
- Complete the fire station construction and improvement plan.
- Complete the rehabilitation of the Police/Fire Headquarters.
- Undertake projects and improvement to municipal facilities to meet the standards of the Federal Americans with Disabilities Act (ADA).
- Develop and implement a plan for the municipal offices.
- Implement policy advocating art within city building projects, in compliance with Title 7, Chapter 16 of the City Code.

Transportation

- Improve the condition, efficiency, and safety of Evanston's circulation system.
- Undertake improvements needed to keep municipal parking facilities well maintained, safe and attractive.
- Plan and implement expanded public parking inventory.
- Continue the City's programs for maintaining curbs, gutters, and sidewalks.
- Evaluate all sidewalks and develop an improvement schedule.
- Enhance livability of neighborhoods by implementing various traffic controls.
- Improve Evanston's remaining unpaved streets and alleys.
- Implement a Citywide bike plan and encourage inter-modal transportation.
- Ensure adequate street lighting to balance crime prevention, safety, and residential atmosphere.
- Develop plans and programs to improve the appearance and maintenance of rail embankments, viaducts, and rail stations.

Section II: Fiscal Management
Capital Expenditure Policies

- Drawn from the long-range capital needs list, a five-year capital improvement program will be developed and updated annually, including anticipated funding sources.
- The City will maintain all its physical assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
- The City will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- If a new project (non-emergency) is identified during the fiscal year, staff shall prepare a report to the City Council describing the project, and if necessary, recommend a decrease in another approved project so as not to alter the overall funding for the capital budget.

Capital Financing Policies

- Long-term borrowing will not be used to finance current operations or normal maintenance.
- Capital projects financed through the issuance of bonds will be financed for a period not to exceed the expected useful life of the project.
- The City will establish an appropriate mix of bonded debt and pay-as-you-go financing in the funding of capital projects. The City will strive to find more streams of revenue to support pay-as-you-go financing of its future capital improvements.
- Dedicated revenue stream options include, but are not limited to, excess funds, additional taxes (i.e. motor fuel tax for street improvements) and use of tax increment financing revenues as they become available.
- Outstanding tax-supported debt shall not exceed $90 million.

Capital Project Planning and Cost Containment

- City staff will meet monthly to review the progress on all outstanding projects. Semi-annual reports will be presented to the Administration & Public Works Committee.
- Identification of funding opportunities should be included within the project development phase.
- Recognize that most projects will take at least two years to plan and implement.
- Where appropriate, separate project planning and execution costs, acknowledging that approving a study does not guarantee the implementation of the project.
- For any enterprise fund or storm water management fund that is supporting debt, an annual rate study will be performed to ensure that the fees or rates are sufficient to meet the debt service requirements.
- A five-year projection of revenues and expenditures for the general, special revenue, and enterprise funds should be prepared to provide strategic perspective to each annual budget process.

Emergency Fund Reserves

- An emergency account within the capital improvement fund shall be established to fund emergency capital needs.
- The emergency account shall be initially funded through a one-time revenue source and replenished with a percentage of project surpluses at the end of the fiscal year.

Grants

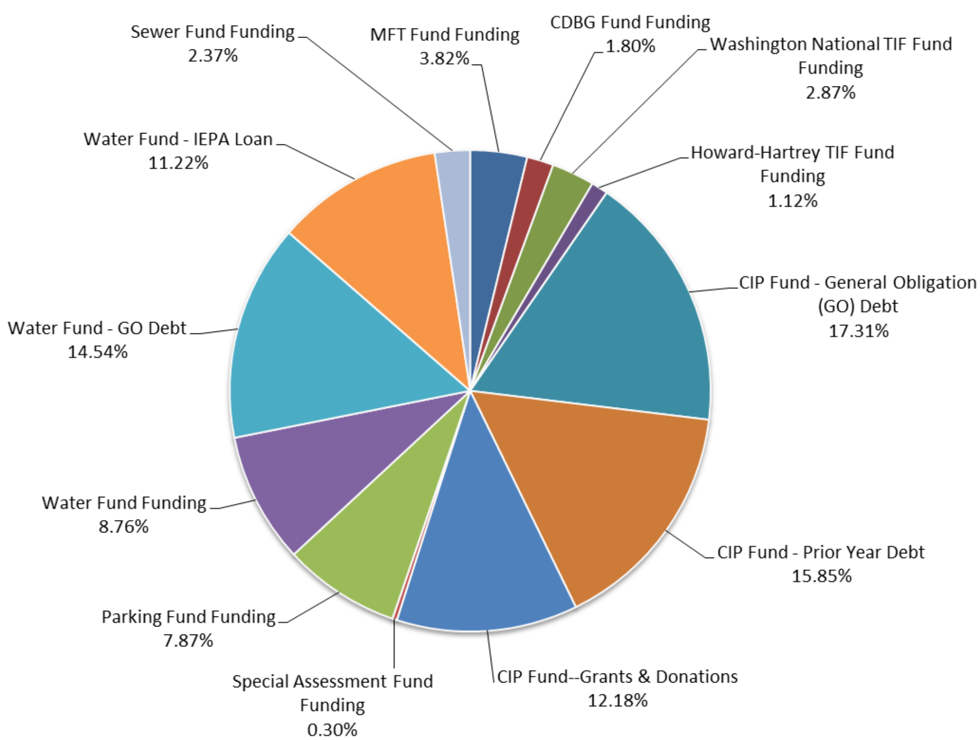
- City staff should seek grants for projects which are in the current fiscal year, the five-year plan, or fund a recognized City need.
- For projects not currently funded or in the five year plan, the Council must approve the reduction or elimination of a previously planned project.
- If a grant is received, the original funds can be used in any of the following ways:
- Reallocated to a new project within the five-year plan within the same area
- Reallocated to a priority list of projects approved by the City Council during consideration of the capital plan
- Used to expand the scope of the existing project for which the grant is received
- Placed in the contingency fund for future matches or cost overruns
- Placed in an emergency fund for unanticipated projects

Community Development Block Grant (CDBG) Funds

- A comprehensive program for all capital projects in the CDBG target area will be presented to the CDBG Committee.

Capital Improvement Plan Funding Source

Funding Source	Amount	Percent
MFT Fund Funding	1,700,000	3.8%
CDBG Fund Funding	799,711	1.8%
Washington National TIF Fund Funding	1,280,000	2.9%
Howard-Hartrey TIF Fund Funding	500,000	1.1%
CIP Fund - General Obligation (GO) Debt	7,710,650	17.3%
CIP Fund - Prior Year Debt	7,058,850	15.8%
CIP Fund--Grants & Donations	5,424,000	12.2%
Special Assessment Fund Funding	135,000	0.3%
Parking Fund Funding	3,505,000	7.9%
Water Fund Funding	3,904,000	8.8%
Water Fund - GO Debt	6,475,000	14.5%
Water Fund - IEPA Loan	5,000,000	11.2%
Sewer Fund Funding	1,055,000	2.4%
TOTAL FY15 CIP	**44,547,211**	**100%**



2015 Capital Improvement Plan

Project	Total FY 15 Budget	Carryover	Unallocated 2014 Funds Carryover	New GO Bonds	Grants/ Donations	CDBG	TIF	Prior Year Debt	IEPA	Water	Sewer	Special Assessment	New Water Debt	MFT	Parking Fund	Comments
48" Intake Improvement and Zebra Mussel Control	690,000	690,000						690,000	-							
Alley Paving	1,630,000	280,000		625,000		600,000		280,000				125,000				
Alley Special Assessment Assistance	10,000											10,000				
AMR Radio Transmitter Replacement	100,000	100,000						100,000								
Animal Shelter Roof	120,000	120,000						120,000								
Baker Park Renovations	500,000	100,000		400,000				100,000								
Bike Lane through Mason Park	325,000	300,000		25,000				300,000								
Block, Curb, Sidewalk & ADA Ramps	99,711					99,711		-								
Bridge Street Bridge Phase III - Construction Engineering	20,000	20,000						20,000								
Central Street Sidewalk - Prairie to Greenbay Constructior	400,000			400,000				-								
Central Street Sidewalk - Hartrey to Eastwood Design	350,000	200,000		150,000				200,000								
Chemical Feed Improvements	450,000	450,000						450,000								
Chicago Avenue Water Main Resurfacing Streetscape	1,755,000			500,000			1,000,000	-		255,000						* Washington-National TIF (Water Main is $406,600 of TIF)
Chlorination Equipment	100,000	100,000						100,000								
CIPP Sewer Rehabilitation	535,000							-			535,000					
Public Tree Inventory and Cityworks Implementation	100,000	100,000						100,000								
Civic Center Boiler Building Renovations	83,000	83,000		-				83,000								
Civic Center Parking Lot	1,250,000	1,250,000			750,000										500,000	
Civic Center Security Improvements	400,000	300,000		100,000				300,000								
Comprehensive Sign Package	345,000	345,000													345,000	
Crown Center Design	1,873,000	73,000		800,000	1,000,000			73,000								
Currey Park Renovations	200,000	200,000			200,000											
Davis Street Resurfacing-- Bike Lane Ridge to Chicago	300,000	300,000						300,000								
Dempster Signals Phase II & III and Construction Engineering	1,026,000	59,000		250,000	717,000			59,000								
Dodge Ave Protected Bike Lane - Howard to Church	600,000	600,000			480,000			120,000								
Dual Factor Authentication Software	20,000	20,000						20,000								
Ecology Center Greenhouse Renovations & Expansion of	150,000	100,000		50,000				100,000								
Emergency Sewer Repairs	75,000							-			75,000					
Emerson/Ridge/Green Bay Intersection-- Design	354,000	80,000		250,000	24,000			80,000								
Energy Efficiency Programs	50,000			50,000												
Engineering Services	500,000			500,000				-								
ETHS/Church St Bike Path	250,000	250,000						250,000								
ETHS/Dodge Ave Pedestrian Light Improvement	40,000	40,000						40,000								
Facilities Capital Improvement Contingency	150,000	100,000		50,000				100,000								
Finished Water Storage Projects - Design	2,000,000							-	2,000,000							
Fire Station #2 Renovations	50,000	50,000						50,000								
Fleetwood-Jourdain & Chandler Center / Minor Improvem	435,000	360,000		75,000				360,000								
Foster Athletic Field Renovations	25,000					25,000		-								
Fountain Square Reconstruction Study	280,000	280,000					280,000	-								* Washington-National TIF
Howard Street - Access Drive (Target Access)	500,000	500,000					500,000									*Howard Street TIF
Isabella Bridge Phase II Design	150,000	150,000		-				150,000								
Ladd Arboretum Bike Path Renovations (not on street)	951,500	98,500		123,000	730,000			98,500								*MWRD Grant is $150,000; IDOT Grant is $580,000
Lakefront - Boat Ramp Renovations	670,000	470,000			200,000			470,000								
Lakefront - Clark Street Beach Bird Habitat	173,000	173,000			173,000											
Levy Center Restroom Improvements	84,000	84,000		-				84,000								
Library Parking Lot Rehabilitation	260,000														260,000	
Lovelace Park Soccer Field Renovations	1,450,000			800,000	650,000			-								
Masonry Evaluation and Tuckpointing -- Water Plant	200,000	100,000						-		200,000						
Metra Station Heating Control Replacements	10,000	10,000						10,000								
Neighborhood Public Art	75,000	75,000						75,000								
Neighborhood Traffic Calming & Pedestrian/Bike Accomm	75,000	-		75,000				-								
New Parking Access & Revenue Control System - DT Prk	550,000	550,000													550,000	
Parking Deck Camera System replacement	300,000														300,000	
Parking Garages - Capital Maintenance - Church	135,000							-							135,000	
Parking Garages - Capital Maintenance - Maple	440,000							-							440,000	

2015 Capital Improvement Plan

Project	Total FY 15 Budget	Carryover	Unallocated 2014 Funds Carryover	New GO Bonds	Grants/ Donations	CDBG	TIF	Prior Year Debt	IEPA	Water	Sewer	Special Assessment	New Water Debt	MFT	Parking Fund	Comments
Parking Garages - Capital Maintenance - Maple Storefront	150,000														150,000	
Parking Garages - Capital Maintenance - Sherman	575,000														575,000	
Parks Evaluation Process	30,000	30,000						30,000								
Parks Contingency	400,000	300,000		100,000				300,000								
Pedestrian Safety, Pavement Marking, Streetlight Improve	150,000			150,000				-								
Penny Park Renovations	500,000	100,000		400,000		-		100,000								*If eligible for CDBG Funding, an additional $150,000 will be allocated
Police Cameras	325,000			325,000												
Police/Fire Parking Lake Street	150,000			150,000												
Resurfacing/striping of on-street Metered Parking	250,000														250,000	
Safe Routes to School Improvements	50,000				50,000			-								
Security Equipment -- Water Plant	50,000							-		50,000						
Service Center Outside Maintenance and Storage	50,000			50,000				-								
Sewer Repairs on Street Improvements	195,000							-			195,000					
Sheridan Road Signal Upgrade Project (Main to Burnham)	700,000	100,000		150,000	450,000			100,000								
Sheridan Road/Chicago Improvements-- Water Main, Street, Bike Lane, Lighting, Signal (Design & Construction)	4,225,000												4,225,000	-		
Sidewalk-- 50/50 Replacement Program	150,000	-		150,000				-								
SNAP Lighting	75,000					75,000		-								
Solar Power Installation	55,000			55,000												
Standpipe Painting and Mixing Equipment	2,250,000	-						-		-			2,250,000			
Stormwater Management Improvements	250,000							-			250,000					
Street Patching various locations	150,000			150,000												
Street Resurfacing	1,050,000		350,000											700,000		
Structural Engineering Contract Services	100,000			100,000												
Tough Book Purchase	250,000	250,000						250,000								
Water Plant Reliability Improvements	3,500,000	-						-	3,000,000	500,000						
Street Resurfacing and Water Main Replacement--	-							-								
Dempster (McCormick to Ridge)	615,500							-		615,500						*IDOT TO RESURFACE STREET
Dodge (Oakton to Mulford)	844,000		350,000					-		494,000						
Hastings (Harrison to Colfax)	358,000			84,000						274,000						
Hinman (Main to South Blvd)	450,000			50,000				-						400,000		
Lake (Chicago to Sherman)	100,000		71,350	28,650				-								
Main (Hinman to Sheridan)	833,000		225,000					-		608,000						
Pitner (Dempster to Nathaniel)	1,102,500			195,000				-		907,500						
Ridge (Foster to Isabella)	600,000													600,000		
SUBTOTAL	***4,903,000***															
Streetscape and Sidewalk Improvements--	-							-								
Central Street (Lincolnwood to Ewing--north side)	350,000			350,000				-								
TOTALS BY FUND	**44,547,211**	**9,940,500**	**996,350**	**7,710,650**	**5,424,000**	**799,711**	**1,780,000**	**6,062,500**	**5,000,000**	**3,904,000**	**1,055,000**	**135,000**	**6,475,000**	**1,700,000**	**3,505,000**	

2016 Capital Improvement Plan

Project	Total FY 16 Budget	Carryover	New GO Bonds	Grants	CDBG	TIF	Prior Year Debt	IEPA	Water	Sewer	MFT	Parking Fund	Comments
30" Feeder Main Replacement	3,800,000							3,800,000					
Alley Paving	700,000		500,000		200,000								
Animal Shelter Renovations	300,000		300,000										
Block Curb and Sidewalk	100,000				100,000								
Chandler Center Renovation Design	150,000		150,000										
Church and Darrow Parking Lot - Mini Park	440,000												
CIPP Sewer Rehabilitation	555,000						-			555,000			
CIPP Small Diameter Sewer Rehab-- Chicago & Main	220,000					220,000							*Chicago/Main TIF
Civic Center Security and Improvements	100,000		100,000										
Concrete Water Main Testing	150,000								150,000				
Cultural Arts Analysis	50,000		50,000										
Dodge Avenue Large Diameter Sewer	195,000					195,000							*West Evanston TIF
Ecology Center Restroom Renovations	150,000		150,000										
Emergency Sewer Repairs	75,000						-			75,000			
Facilities Contingency	300,000		300,000										
Finished Water Storage Projects	18,075,000							18,075,000					
Fleetwood-Jourdain Center Renovation Design	150,000		150,000										
Fleetwood-Jourdain HVAC Replacement	700,000		700,000										
Fountain Square and Sherman Avenue	4,000,000					4,000,000							*Washington-National TIF
General Park Improvements	500,000		500,000										
Grey Park Renovations	132,000	57,000	75,000				57,000						
Harbert Park	100,000				100,000								
James Park Field House Washrooms Renovations	250,000		250,000										
James Park Sled Hill	100,000		100,000										
Large Diameter Sewer Projects	1,672,000							1,672,000					
Levy Center Improvements	150,000		150,000										
Parking Deck Camera System replacement	200,000											200,000	
Parking Garage-- Church	140,000											140,000	
Parking Garage-- Maple	140,000											140,000	
Parking Garage--Sherman	140,000											140,000	
Plant Reliability Improvements	2,000,000							2,000,000					
Police and Fire Headquarters Renovations	150,000		150,000										
Resurfacing of City Owned Surface Lots	400,000											400,000	
Resurfacing of City Owned Surface Lots-- Lot 45 & 32	400,000											400,000	
Resurfacing/striping of On-Street Metered Parking	250,000											250,000	
SCADA System Upgrade	250,000								250,000				
Security Equipment	50,000						-		50,000				
Service Center D Building HVAC	225,000		225,000										
Sewer Repairs on Street Improvements	205,000						-			205,000			
Sherman Avenue Project-- Including Water Main ($225 for water main)	825,000					825,000							*Washington-National TIF
SNAP lighting	100,000				100,000								
South Standpipe Motor Control Center	250,000								250,000				
South Standpipe Storage Shed	50,000								50,000				
Stormwater Management Improvements	280,000						-			280,000			
Streets and Water Main Improvements	-												
Asbury (Green Bay to Emerson)	289,000		118,000						171,000				
Bennett (Lincoln to Colfax)	223,000		43,000						180,000				
Brown (Washington to Cleveland)	93,000		93,000										
Chicago (South to Howard)	600,000										600,000		
Davis (Fowler to Pitner)	58,000										58,000		
Dewey (Davis to Lake)	681,000		92,000						589,000				
Green Bay (Channel-Emerson)	589,000		95,000						494,000				
Green Bay (Simpson-Asbury)	456,000		95,000						361,000				

2016 Capital Improvement Plan

Project	Total FY 16 Budget	Carryover	New GO Bonds	Grants	CDBG	TIF	Prior Year Debt	IEPA	Water	Sewer	MFT	Parking Fund	Comments
Green Bay/Ridge/Emerson Intersection	759,000		410,000						349,000				
Hartrey	242,000										242,000		
Hartrey (Washington to Cleveland)	110,000										110,000		
Howard (City Limits to Dodge)	380,000					200,000					180,000		*Howard Hartrey TIF
Howard (Dodge to Ashland)	781,600		128,000						653,600				
Isabella Bridge Construction	600,000		600,000										
Lee (Dodge to Dewey)	442,000		108,000						334,000				
Lincoln (Lincolnwood to Green Bay)	690,000		391,000						299,000				
Maple	101,000										101,000		
Otto Lane	64,000										64,000		
Poplar	22,000		22,000										
Streetscape and Sidewalk Improvements	-												
50/50 Sidewalk	250,000		250,000										
Central Streetscape (Greenbay-Prairie)	400,000		400,000										
Howard Streetscape (Hartrey-Kedzie)	250,000					250,000							*Howard Hartrey TIF
Maple Ave (University Place-Clark)	400,000		400,000										
Pedestrian Safety	200,000		200,000										
Biking Improvements	-												
Chicago Bike Lane	75,000										75,000		
Lincoln Bike Lane	600,000			600,000									
TOTALS BY FUND	48,524,600	57,000	7,295,000	600,000	500,000	5,690,000	57,000	25,547,000	4,180,600	1,115,000	1,430,000	1,670,000	

2017 Capital Improvement Plan

Project	Total FY 17 Budget	New GO Bonds	CDBG	TIF	IEPA	Water	Sewer	MFT	Parking Fund	Comments
30" Feeder Main Improvement	3,410,000				3,410,000					
Alley Paving	700,000	500,000	200,000							
Block Curb and Sidewalk	100,000		100,000							
Chandler Center Improvements	400,000	400,000								
Chicago Avenue Water Main Replacement (Washington to Greenleaf)	680,000			680,000						*Chicago Main TIF
CIPP Sewer Rehabilitation	575,000						575,000			
Clide-Brummel Park	150,000		150,000							
Custer Avenue Relief Sewer Extension	140,000			140,000						*Chicago Main TIF
Custer Avenue Water Main Replacement	140,000			140,000						*Chicago Main TIF
Emergency Sewer Repairs	75,000						75,000			
Facilities Contingency	300,000	300,000								
Finish Water Storage Project	6,025,000				6,025,000					
Fire Stations Improvements	150,000	150,000								
Fleetwood Jourdain Community Center Improvements	400,000	400,000								
Large Diameter Sewer Projects	1,564,000				1,564,000					
Levy Center Improvements	80,000	80,000								
Main Street Water Main Replacement (Sherman to Hinman)	780,000			780,000						*Chicago Main TIF
Main Street Water Main, Street Resurfacing & Streetscape	2,093,000	498,000		1,280,000		315,000				* Main Street TIF; $780K is Water Main; $500K is streetscape
Park Improvements-- Location to be finalized	2,000,000	2,000,000								
Parking Garage-- Church	300,000								300,000	
Parking Garage-- Maple	475,000								475,000	
Parking Garage--Sherman	550,000								550,000	
Resurfacing/striping of On-Street Metered Parking									250,000	
Resurfacing of City Owned Surface Lots									400,000	
Roof Improvements Project (Water Plant)	100,000						100,000			
Security Equipment	50,000					50,000				
Sewer Repairs on Street Improvements	215,000						215,000			
Sheridan Road Improvements										
SNAP lighting	100,000		100,000							
Stormwater Management Improvements	290,000						290,000			
Water Plant Roof Improvements	75,000					75,000				
West Evanston Large Diameter Sewer Rehab	1,456,000			1,456,000						*West Evanston TIF
West Evanston Small Diameter Sewer Rehab	629,000			629,000						*West Evanston TIF
West Evanston Water Main Replacement (Church to Dempster)	1,195,000			1,195,000						*West Evanston TIF
West Evanston Water Main Replacement North of Church Street	2,034,000			2,034,000						*West Evanston TIF
West Evanston Water Main Replacement South of Dempster	722,000			722,000						*West Evanston TIF
Downtown Performing Arts Facility	2,000,000			2,000,000						* Washington National TIF
Streets and Water Main Improvements	-									
Chicago (Hamilton to Madison)	1,970,000	580,000		650,000		740,000				* Main Street TIF
Colfax (Bryant to Ridge)	392,000	78,000				314,000				
Crain (Florence to Asbury)	165,000							165,000		
Dewey (Kirk to Oakton)	102,000							102,000		
Florence (Washington to Main)	69,000							69,000		
Grant (Cowper to Lawndale)	572,000	135,000				437,000				
Gray (Noyes to Grant)	52,000							52,000		
Lawndale (Grant to Simpson)	698,000	204,000				494,000				
Oak Street (Davis to Church)	143,000							143,000		
Oakton Street (Asbury to Custard)	619,000							619,000		
Seward (Hartrey to Dodge)	636,000	153,000				483,000				
Sherman (Crain to Dempster)	107,000							107,000		
South Boulevard (Barton to Asbury)	75,000							75,000		
Streetscape and Sidewalk Improvements	-									
50/50 Sidewalk	250,000	250,000								
Chicago Avenue Streetscape	600,000	500,000		100,000						*Chicago Main TIF
Pedestrian Safety	200,000	200,000								
TOTALS BY FUND	36,603,000	6,428,000	550,000	11,806,000	10,999,000	2,908,000	1,255,000	1,332,000	1,975,000	

PART VII

COMPREHENSIVE PERFORMANCE MEASUREMENT

City of Evanston, Illinois

2015 Citywide Performance Measures

			2014 Mid-year Actual	2014 Target	2015 Target	Target on Track
Administrative Services						
1	Purchasing	Percentage of credit card purchases at local businesses	18%	19%	20%	YES
2	Finance / Accounting	Total number of financial reporting documents published and/or certified during a specific period of time.		38		YES
3	Parking - Revenue	Number of parking tickets issued and parking-related revenue generated during a specific period of time.	Tickets: 40,683 Revenue: $4,471,681	Tickets: 95,000 Revenue: $9,500,000	Tickets: 82,000 Revenue: $9,100,000	Tickets: NO Revenue: NO
4	Parking - Compliance	Number of e-mail and text alert subscribers for street cleaning notifications.	4,625	5,250	5,750	YES
City Manager's Office						
5	Energy Savings	Total energy savings Citywide during a specific period of time calculated in terms of kWh and Therms	1,000,000 kWh; 60,000 Therms	25,000 kWh; 150,000 Therms	25,000 kWh; 150,000 Therms	NO
6	Grant Funding	Annual grant funding secured.	$357,335	$100,000	200000	YES
7	311 Requests	Number of service request received by 311 Staff	15,271	30,000	35000	YES/NO
8	311 Services	Number of administrative services assumed by 311.	2	2	2	YES
9	Engagement Outreach	Change in number of subscribers to City communication channels annually.	33,500	30,000	35000	YES/NO
10	Citizen Activities	Number of citizen engagement events and/or activities.	62	80	90	YES
Community Development						
11	Plan Reviews	Average number of days to review Single Family & Accessory Structures and Commercial & Accessory Structures.	Residential: 14 Days Commercial: 14 Days	Residential: 14 Days Commercial: 24 Days	Residential: 14 Days Commercial: 24 Days	YES/YES
12	Planning & Zoning Reviews	Average review time (days) of Planned Developments by Plan Commission and Certificates of Appropriateness by Historic Preservation Commission.	PDs: 60 days CoAs: 30 days	PDs: 90 days CoAs: 30 days	PDs: 90 days CoAs: 30 days	YES
13	Planning & Zoning Reviews	Average review time (days) of Variation & Special Use permit cases by Zoning Board of Appeals.	45 days	30 days	30 days	NO
14	Grant-funded Projects/programs	Percentage of grant-funded programs/projects progressing as planned	91%	85%	85%	YES
15	Affordable Housing Production/Rehab	Number of housing units (owner and rental) substantially rehabbed	28	42	60	YES

Fire						
16	Response Time	Percentage of emergency fire calls with a response time of five minutes and under from dispatch to arrival on scene, compared with square miles served per fire Suppression Station, and compared with population density.	96%	95%	95%	YES
17	Fire Incidents	Fire Incidents confined to room of origin.		65%		NO
18	Injuries	Number of on the Job (OJI) related injuries per 100 members that resulted in time lost from duty in a 1 year period.	1.5	<5	<5	yes
19	Vehicle Accidents	Job related vehicle crashes, deemed preventable, per 100 members in a 1 year period.	1.5	<5	<5	YES
20	FTE to Population	Sworn and civilian FTE's per 1,000 population.	1.4	1.4	1.4	yes
21	EMS Response Time	Emergency responses (in seconds).	228	<241	<241	YES
22	Alarm Response Time	Turnout Time for emergency and non-emergency alarms.	E47sec NE73 sec	E 45sec NE 78sec	E 45sec NE 78sec	Yes
23	Loss Minimization	Estimated property value preserved.	$178,645,399=99.4%	0	95%	yes
Health & Human Services						
24	Communicable Disease Epidemiological Investigations	Number of investigations and complaints.	500	800	800	Yes
25	Educational Outreach - Lead Poisoning	Track local trends in testing sites for lead, childhood blood lead screening rates, and incidence in childhood lead poisoning rates.	12	35	30	Yes
26	Health Inspections	Number of restaurant, temporary food and farmer's market inspections.		1,600		Yes
27	Vital Records	Number of birth and death certificates issued.		15,000		Yes
Law						
28	Cook County - Ordinance Prosecution	Ordinance cases prosecuted during a specified period of time (animal, aggressive panhandling, curfew, disorderly conduct).	136	400	300	No
29	Cook County - Traffic Prosecution	Traffic prosecution cases during a specific period of time.	2,084	2,200	2,200	Yes
30	Cook County - Administrative Review	Administrative review cases during a specific period of time.	8	8	8	Yes
31	Ordinances and Resolutions	Ordinances and resolutions written and/or reviewed during a specific period of time.	193	240	240	Yes
32	Loss Minimization/Risk Management	Cases that had a pre-trial disposition or were tried to verdict.	8	8	8	Yes
33	Administrative Adjudication - Parking Violations	Number of administrative adjudication parking cases tried per year (including appeals).	3,131	3,750	3,750	Yes
34	Administrative Adjudication - Ordinance/Compliance Violations	Number of administrative adjudication ordinance/compliance cases tried per year (including appeals).	2,157	2,500	2,500	Yes

Library						
35	Customer Satisfaction	Percentage of citizens who rated library service as satisfactory.	98%	97%	98%	Yes
36	Customer Service	Percentage of library users who rated the helpfulness and the general attitude of library staff as satisfactory.	97%	98%	98%	Yes
37	Collection	Percentage of library users who rated the availability of library materials as satisfactory.	88%	93%	93%	Yes
38	Circulation	Number of items circulated per resident.	7.23	14.7	14.7	Yes
39	Purchasing Costs	Number of dollars spent for materials acquisition per resident.	$2.74	$8.75	$10.41	Yes
40	Facility Usage	Number of meeting room requests and estimated attendees.	2,960/17,936	8,212/52,796	8,300/54,000	Yes
41	Second Visits	Number of library program participants that enroll in additional programs.	85%	75%	85%	Yes
42	Outreach Effectiveness	Surveys gathering information on how they learned about programs.	Surveyed patrons during April "National Library Week"	Conduct another user survey April, 2014 to track changes	Annual user survey will be distributed April, 2015 to track changes	Yes
Parks, Recreation and Community Services						
50	Youth Employment	Percentage of applicants for youth employment and vocational training opportunities who received such opportunities.	500	352	550	Yes
51	Recreation Users	Total recreation program & activity participation and community service outreach clients	93,230	104,000	107,000	TBD
52	Youth Engagement	Evaluate employee and employer satisfaction with youth employment programs.	96%	95%	95%	Yes
53	Park Attendance	Attendance at PR&CS special events and park permits	48,200	47,100	49,000	Yes
54	Park User Experience	User feedback of Recreation facilities: condition, safety and cleanliness.	85%	85% satification	87%	Yes
Police						
55	FTE to Population	Sworn and civilian FTE's per 1,000.	3.00	3.11	3.11	Yes
56	Calls to dispatch	Number of police calls per 1,000 residential population compared with the percentage of dispatched police calls.	18,714	36,000	36,287	Yes
57	Peacekeeping and Domestic Quarrels	Number of domestic quarrels, referrals to Victim Services and follow-up services provided.	Domestic Quarrels: 160 Referrals 55 Follow-up Services 95	Domestic Quarrels: 320 Referrals: 110 Follow-up Services: 190	Domestic Quarrels: 320 Referrals: 110 Follow-up Services: 190	Yes
58	Seizure Data	Benchmark of quantity of illicit drugs and firearms seized against that of other communities.	Firearms: 56 Illicit Drugs: 207	Firearms: 75 Illicit Drugs: 300	Firearms: 75 Illicit Drugs: 300	Yes
59	Complaints	Complaints Registered with the Office of Professional Standards	8	11	10	Yes

Public Works						
60	Waste Diversion	Total waste diversion rate.	20%	30%	30%	NO
61	Road Rehabilitation	Road Rehabilitation Expenditures per paved lane mile.		$752,062		YES
62	Timely Capital Improvements	Percentage of capital improvement projects on time and under budget.		under development		YES
63	Resident Satisfaction	Survey of residents impacted by all Public Works projects.		Satisfied		YES
64	Time to complete maintenance and minor repairs	Percent of minor vehicle repairs completed within 2 days and percent of preventative maintenance completed within 30 days of due date.	97%	Minor Repairs = 95%, P.M.'s = 95%	95%	Yes
65	Cost of maintenance and minor repairs	Average maintenance and repair cost per vehicle.	$3,387	$5,000.00 based on all units (348)	$5,000	YES
66	Snow Removal	Snow and ice control expenditures per capita compared with inches of snowfall.	$21.74 Per Capita - 76"	$7.90 Per Capita - 38"	$15.07 Per Capita - 38"	NO
67	Timely waste and recycling collection	Percent of residential and commercial waste and recycling picked up on schedule.	98%	98%	98%	YES
68	Residential Street Sweeping	Street-sweeping expenditures per linear mile swept.	$4,267 Per Mile	$4,298 Per Mile	$4,623 Per Mile	YES
Utilities						
69	Reliable Distribution	Number of customers experiencing an unscheduled disruption of water service.	812	720	750	NO
70	Water Complaints	Number of customer complaints about water service or quality	57	100	100	YES
71	Sewer Complaints	Number of customer complaints about sewer service (seepage, backups, overflows, etc.).	197	200	200	NO
72	Employee Health and Safety	Benchmark days lost from work due to illness or injury	1.36	3.6	3.0	YES
73	Regulatory Compliance	Number of EPA regulatory violations.	0	0	0	YES
74	Water Main Failure Rate	Number of known breaks/leaks per mile of water main.	0.3	0.3	0.3	NO
75	Water Sales	Millions of gallons of water sold to outside communities.	5,384	11,500	11,500	NO

PART VIII

GLOSSARY

ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

ACCRUED EXPENSES: Expenses incurred but not due until a later date.

ACTIVITY: A specified and distinguishable line of work performed by a Division.

AFSCME: American Federation of State, County and Municipal Employees, a labor union representing some City of Evanston employees.

ALERTS: Allows officers access to driver's license, registration, warrant and other computerized law enforcement data. The ALERTS system also provides for inter-car communications via in-car data terminals.

ASSESSED VALUATION: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Cook County Assessor's Office.)

AUDIT: An examination of an organizations' financial statements and the utilization of resources.

BOCA: Building Officials and Code Administrators International, an organization that writes the guidelines for basic community building codes.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

BOND RATING: An assessment of the likelihood that a bond issuer will pay the interest on its debt on time. Bond ratings are assigned by independent agencies, such as Moody's Investors Service and Standard & Poor's. Ratings range from AAA or Aaa (highest) to D (in default). Bonds rated below B are not investment grade and are called high-yield or junk bonds. Since the likelihood of default is greater on such bonds, issues are forced to pay higher interest rates to attract investors. Evanston is rated as an Aa1 community by Moody's Investors Service.

BONDED DEBT: Portion of indebtedness represented by outstanding bonds.

BUDGET: A fiscal plan showing estimated expenditures, revenue, and service levels for a specific fiscal year.

BUDGET ADJUSTMENT: Legal procedure utilized by the City staff and Council to revise an adopted budget. The City of Evanston has a written budget adjustment policy that allows adjustments in accordance with the City Code.

BUDGET CALENDAR: The schedule of key dates or milestones, which the City departments follow in the preparation, adoption and administration of the budget.

BUDGET DOCUMENT: Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

BUDGET MESSAGE: The opening section of the budget document, which provides the City Council and the public with a general summary of the most important aspects of the budget, including current and previous fiscal years, and the views and recommendations of the City Manager.

BUDGETARY CONTROL: The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within available revenue.

CAPITAL EXPENDITURE (ALSO KNOWN AS CAPITAL OUTLAY): Refers to the purchase of land, buildings, and other improvements and also the purchase of machinery and equipment items which have an estimated useful life of three years or more and belong to the classes of property commonly considered as fixed assets.

CAPITAL IMPROVEMENT PLAN (CIP): A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

CAPITAL IMPROVEMENT PLAN BUDGET: A Capital Improvement Program (CIP) budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets.

CAPITAL PROJECT: A specific identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement plan. Examples of capital improvement projects include new roads, sewer lines, buildings, operating systems, recreational facilities, and large scale remodeling.

CAPITAL PROJECT FUND: A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CASH BASIS: A basis of accounting under which transactions are recognized only when cash changes hand.

CITY COUNCIL: The Mayor and nine (9) Aldermen collectively acting as the legislative and policy making body of the City.

COMMODITIES: All expenditures for materials, parts, supplies and commodities, except those incidentally used by outside firms performing contractual services for the City.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): Federal funds made available to municipalities specifically for community revitalization. Funds may be used by internal City divisions, or distributed to outside organizations located within the City's boundaries.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.

CONTINGENCY: A budgetary reserve, set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTRACTUAL SERVICES: Expenditures for services which are obtained by an express or implied contract. Major types of contractual services are: (1) advertising and printing; (2) maintenance and repair services; (3) public utility services; and (4) travel and training.

DEBT SERVICE: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for the payment of principal and interest on long term debt.

DEFICIT: The excess of the liabilities of a fund over its assets; or the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DEPARTMENT: Administrative subsection of the City that indicates management responsibility for an operation.

DEPRECIATION: That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

DISTINGUISHED BUDGET AWARD: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish well-organized and easily-readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

ENCUMBRANCE: Obligations in the form of purchase orders and contracts which are chargeable to a budgetary account and for which a part of the balance is reserved because the goods or services have not been received. When paid, the encumbrance is liquidated.

ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

ETSB: Emergency Telephone Systems Board.

EXPENDITURES: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained, regardless of when the expense is actually paid. Note: An encumbrance is not expenditure. An encumbrance reserves funds to be expended for a future date.

EXPENSES: A decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FEMA: Federal Emergency Management Agency.

FICA: Federal Insurance Contribution Act, the name of the piece of federal legislation that established the Social Security payroll tax. The current FICA tax rate is 15%, half of which is paid by the employer and half by the employee.

FISCAL YEAR (FY): The time period designating the beginning and ending period for recording financial transactions. The City of Evanston moved to a calendar year fiscal year beginning in FY2012.

FIXED ASSETS: Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery and equipment.

FRANCHISE FEE: The fee paid by public service businesses for use of City streets, alleys, and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas, and cable television.

FULL ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

FUND: An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues and expenditures.

FUND ACCOUNTING: A governmental accounting system that is organized and operated on a fund basis.

FUND BALANCE: The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unreserved fund balance."

<u>FUND TYPE:</u> In governmental accounting, all funds are classified into eight fund types: General, Special Revenue, Debt Services, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

<u>GENERAL FUND:</u> The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services such as fire and police protection, parks, recreation and community services, public works, health, community development, and general administration.

<u>GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP):</u> Uniform minimum standard of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

<u>GENERAL OBLIGATION (GO) BONDS:</u> Bonds that finance public projects such as streets, municipal facilities, and park improvements. The repayment of these bonds is made from property taxes, and these bonds are backed by the full faith and credit of the issuing government.

<u>GFOA:</u> Government Finance Officers Association.

<u>GPS:</u> Global Positioning System, equipment that has the ability to survey the location of an object.

<u>GRANT:</u> A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from the state and federal governments.

<u>IDOT:</u> Illinois Department of Transportation.

<u>IDPH:</u> Illinois Department of Public Health.

<u>IEPA:</u> Illinois Environmental Protection Agency.

<u>IMRF:</u> Illinois Municipal Retirement Fund, a pension plan for employees of member cities within the State of Illinois.

<u>INCOME:</u> A term used in proprietary fund type accounting to represent revenues, or the excess of revenues over expenses.

<u>INFRASTRUCTURE:</u> The underlying permanent foundation or basic framework.

<u>INTEREST EARNINGS:</u> The earnings from available funds invested during the year in U.S.

<u>INTERFUND TRANSFER:</u> Amounts transferred from one fund to another.

<u>INTERNAL SERVICE FUND:</u> Fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

<u>INVESTMENTS:</u> Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

<u>ISO:</u> Insurance Services Office, a non-profit organization that grades the Fire Department's

ability to provide service to a community, which is reflected in the insurance premium paid by the occupier.

LEVY: To impose taxes, special assessments, or service charges for the support of City services.

LIABILITIES: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MABAS: Mutual Aid Box Alarm System. This system was established to provide a swift, standardized and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents. The MABAS system is divided into over 20 Divisions from the communities along I-53 and the Northwest Tollway corridor.

MAINTENANCE: All materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, systems, and land.

MFT: Motor Fuel Tax, represents revenues for the City's share of gasoline taxes, allotted by the state for street improvements.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies, and (5) principal and interest on long-term debt which are generally recognized when due.

MOODY'S INVESTMENT RATING SERVICE: An independent agency that analyzes the financial credit ratings of organizations. These ratings are based on debt issuance and carry a three letter coding. The City possesses a Prime-1 rating level, which is Aa1.

MUNICIPAL: Of or pertaining to a city or its government.

NORTAF: North Regional Major Crimes Task Force, this task force was established to serve as a standing task force that would be available to its member agencies for the investigation of major crimes, including homicides and non-parental kidnappings. Member communities include Evanston, Glencoe, Glenview, Kenilworth, Lincolnwood, Morton Grove, Niles, Northbrook, Northfield, Skokie, Wheeling, Wilmette, and Winnetka.

OBJECTIVES: The objectives in the performance area of the budget are statements of one-time projects. These statements are intended to address either a new service or project, or a significant change in focus or priority in response to a special community need or City effort to improve productivity. Objectives are generally limited to one fiscal year.

ONGOING ACTIVITY MEASURES: These measures provide annual workload data on the activities of the City, which occur on an ongoing basis, year after year

OPERATING BUDGET: A financial plan outlining the estimated revenues and expenditures and other information for a specific period (usually a fiscal year). The "proposed budget" is the financial plan presented by the City Manager for consideration by the City Council, and the "adopted budget" is the financial plan ultimately approved and authorized by the City Council.

OPERATING EXPENSES: Proprietary fund expenses that are directly related to the fund's primary service activities.

OPERATING INCOME: The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES: Proprietary fund revenues that are directly related to the fund's primary service activities. They consist primarily of user charges for services.

PEER Services: Fiscal agent for Evanston Substance Abuse Prevention Council.

PER CAPITA COSTS: The cost of service per person. Per capita costs in Evanston are based on a 74,486 estimated population provided by the 2010 Census.

PIMS: Police Information Management System, a computerized record system developed and maintained by the State of Illinois Criminal Justice Information Authority.

PROPERTY TAXES: Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes.

PUBLIC HEARING: The portions of open meetings held to present evidence and provide information on both sides of an issue.

RESERVE: An account used to indicate that a portion of fund balance is restricted for a specific purpose. An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. A reserve may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

REVENUES: All amounts of money earned or received by the City from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

ROI: Return on investment, a method to assist management decision-making by evaluating the return on various investment alternatives.

SALES TAXES: The City receives two types of sales taxes – one from the state and the other from a home-rule sales tax. The state tax rate is 1% and the local home rule sales tax rate is 1%.

SAMHSA: Substance Abuse and Mental Health Services Administration.

SERVICES BILLED OUT: Includes revenues received for services provided by one department to another within the same fund. An example would be the revenue received by the Community Development Department for services provided by Public Works, such as vehicle maintenance.

SYEP: Summer Youth Employment Program.

TAX BASE: The total value of all real and personal property in the City as of January 1 of each year, as certified. The tax base represents net value after all exemptions.

TAX LEVY: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

TAX RATE: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges; for example, sewer service charges.

TIF: Tax Increment Financing or the act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real property located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.

TRUST AND AGENCY FUNDS: Funds created to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include pension trust funds and agency funds.

USER CHARGES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

YEP: Youth and Young Adult Job Training and Employment Program.