

City of Evanston
FY 2008-09 Budget Memo Requests # 58- 67
February 20, 2008

Budget Memo #	Requestor	Request	Date Sent to Council
Attached Budget Memos			2/20/2008
58	Rainey	What is the City's contribution for the Summer Youth Employee program?	
59	Rainey	Savings from the Human Relations Division for FY 07-08 to FY 08-09	
60	Jean-Baptiste	Provide information that shows CMO budget increase/decrease	
61	Rainey	Provide information regarding why a full-time Economic Director is proposed	
62	Rainey	Provide information about FICA/Medicare actual to budget for FY 2007-08	
63	Tisdahl	Appropriate ratio for administrative costs to grant dollars disseminated	
64	Tisdahl	Cultural Arts Budget Requests	
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Interdepartmental Memorandum

To: Julia Carroll, City Manager
From: Evonda Thomas Director Health and Human Services
Subject: **Budget Memo #58: City of Evanston's contribution for the SYEP**
Date: February 19, 2008

Question/Request: What is the City's contribution in the 50/50 program for the Summer Youth Employee program?

Response: There were a total of 125 workers who were supported through the Summer Youth Employee program. The detail is as follows:

SYEP Program Type	# of Youth Workers	City Contribution
Private Employers	7	\$ 0.00
50/50 Pvt. Employed	21	14,888.92
City Employed	97	155,781.78
Total	125	\$170,670.70

Private Employers: This consists of those private employers that covered 100% the SYEP youth salaries. During the 2007 season private employers paid a minimum of \$16,575 for seven SYEP seasonal employees for a nine week program. This is money that the City did not pay out because the private employer incurred the total cost of employing the youth. The list of private employers consisted of two businesses, Evanston Northwestern Healthcare, and Northwestern University.

50/50: Companies participating in the 50/50 program are able to employ a SYEP youth full-time or part-time in their business or organization and pay half of the hourly minimum wage. SYEP participants are between the ages of 14 -18 and are employed for a period of nine weeks. There were 21 participants in the 50/50 program during the 2007 season. The 50/50 program saved the City of Evanston \$14,888.92 which was the 50% salary commitment paid by the private business partner. In the absence of the 50/50 program, the city would have been responsible for the entire cost of the SYEP employees.

The City Employed: 97 youth workers spread throughout 19 city departments or divisions performing various work related tasks. For these individuals, the City covered the entire cost.



Interdepartmental Memorandum

To: Julia Carroll, City Manager
 From: Rolanda B. Russell, Assistant City Manager
 Evonda Thomas, Director of Health & Human Services
 Subject: **Budget Memo # 59: Savings in the Human Relations Division from
 FY 2007/08 to FY 2008/09**
 Date: February 15, 2008

Question/Request: Why was the savings from the Human Relations Division for FY 2007-08 to FY 2008-09 only \$52,145?

Response: The \$52,145 reduction represents the removal of an Executive Secretary position from the Human Relations Division. In December 2007, we transferred two of the three employees to the Department of Health and Human Services. The third employee (Executive Secretary) was transferred to the City Manager's Office. The Executive Secretary currently provides assistance and backup to the City Manager's Office, support to the Payroll Division, and maintenance of the Human Relations Commission minutes. With the exception of the Human Relations Commission minutes, this position no longer provides administrative support to the Human Relations Division, as the Health & Human Services Department has two administrative positions that can provide support to the Human Relations Division.

The actual savings was realized in the FY 2007-08 budget as a result of eliminating the Director of Human Relations position. (See table below.)

	2006-07	2007-08	2008-09 Proposed	2007-08 to 2008-09
Description	Budget	Budget	Budget	Variance
Human Relations Division	247,300	197,045	140,700	(56,345)
Summer Youth Employment Program	276,400	330,000	334,200	\$4,200
Housing Advocacy	67,900	0	0	0
TOTAL	591,600	527,045	474,900	\$(52,145)

Please note that there was a significant change to how benefits were budgeted starting FY 2007-08. In FY 2007-08, IMRF, FICA, and Medicare costs are allocated to the various business units rather than being budgeted in a central business unit as they were in FY 2006-07. As a result of this change, an additional \$33,000 of costs was included in the Human Relations budgets in FY 2007-08. For comparison purposes, when we remove these costs, total savings from FY 2006-07 to FY 2007-08 is \$97,555.



Interdepartmental Memorandum

To: Julia Carroll, City Manager
 From: Anita Patel, Management Analyst, Finance Department
 Subject: **Budget Memo # 60: Net Change to FY 08-09 Proposed City Manager's Budget**
 Date: February 19, 2008

Question/Request:

Please describe the total increase/decrease to the City Manager's FY 08-09 proposed budget as a result of the organizational restructuring.

Response: Budget Memo #49 describes all the major changes to the City Manager's budget by business unit. To evaluate this further, the table below compares the FY 2007-08 appropriations with the FY 2008-09 proposed budgets. The Miscellaneous Business Operations business unit was deliberately left out of the table because there are significant dollar changes that would skew the data such as including \$4,036,700 of applied fund balance for the pensions.

	2007-2008 Appropriation	2008-2009 Appropriation Proposed	Variance	Comments
Expenditures:				
1505 – City Manger's Office	933,800	935,300	1,500	
1510 – Public Information	498,200	524,400	26,200	
1515 – Farmer's Market	21,900	0	0	Moved to HHS
1520 – Office of Emergency Preparedness	187,600	194,200	6,600	
1530 – Youth Engagement Division	150,600	113,600	(37,000)	
1535 – Sustainability Grant	75,000	79,500	4,500	
1540 - Summer Youth Employment	330,000	0	0	Moved to HHS
1545 – Human Relations Division	197,045	0	0	Moved to HHS
1550 – 1565 BPAT	3,500,400	3,289,100	(211,300)	Moved from MBIS
Total Expenditures:	\$ 5,894,545	\$ 5,136,100	\$ (209,500)	

The table above demonstrates that the divisions from the City Manager's Office decreased by \$209,500 or 3.6% as compared to FY 07-08 appropriations. The variance for each business unit is explained below.

Business Unit 1505 – City Manager's Office

This division budget increased slightly by \$1,500 or 0.1% over the prior year. The major changes included in the proposed budget are as follows:

- Elimination of the Assistant to the City Manager position
- Addition of the Executive Secretary to the Department Head position –Moved from Human Relations Division

Business Unit 1510 - Public Information

The budget increased by \$26,200 or 5.2% primarily attributed to a \$15,000 increase in payment to Evanston Community Media Center (ECMC). Other increases are as follows:

- Software updates and an additional Quark Xpress license are requested.
- Printing costs are expected to increase since the current contract has expired.
- Outside copy services are needed for several citywide publications.

Business Unit 1520 – Office of Emergency Preparedness

The budget for this division increased by \$6,600 or 3.5% primarily attributed to adding budgets for costs that were not budgeted in FY 07-08 such as equipment maintenance, cell phone, printing, and clothing costs. If the elimination of this position is approved with the addition of the Fire Plan Reviewer position, there will be a net reduction to the budget this year of \$75,500. The net savings next year will be approximately \$114,500.

Business Unit 1530- Youth Engagement

This \$37,000 decrease is attributed to the following change:

- Moving the cost for the Youth Outreach Teams to the Police Department.

Business Unit 1535 –Sustainability

The proposed budget for this division increased by \$4,500 or 6% for wages. The annual wage adjustment is 4% and individuals that have not reached their maximum salary have the potential of receiving an additional 4% in merit pay.

Business Units 1550-1565 – Business, Performance & Technology

This \$211,300 decrease is primarily attributed to the following staffing changes:

- Elimination of the Director of Management, Business, and Information Systems(MBIS) position; and
- Reorganization of MBIS resulting in moving the Administrative Assistant to support the Insurance Fund.

Interdepartmental Memorandum



To: Mayor and Members of City Council
From: Julia Carroll, City Manager
Subject: **Budget Memo #61: Economic Development Director**
Date: February 20, 2008

Question/Request: Why Do We Need to Hire An Economic Development Director?

Response:

I believe we need to be more dynamic in our economic development efforts as we experience changing market conditions. We need to have a more focused approach and spend time and attention on the many challenges our community continues to face such as:

- Fully built land area, high land costs and limited opportunities to expand public facilities;
- High property taxes relative to other mature Chicago-area communities;
- A housing market perceived as comparatively expensive; and
- Aging infrastructure – requiring both structural and cosmetic attention.

We need a dedicated individual to facilitate and promote appropriate growth throughout the city. An Economic Development Director would make retention of existing businesses a strategic priority. We need to increase efforts to retain existing employers as well as attract new ones. We will need to implement a Downtown plan if we expect it to continue to grow and thrive as an economic center. We need to pay more attention to future redevelopment and adaptive reuse. We need to retain the city's character and architectural integrity while making it more competitive and sustainable. We need to create more partnerships to improve our economic climate. Finally, I believe we can expand our share of the marketplace, which includes the northern communities, once we have a dedicated director.



Interdepartmental Memorandum

To: Julia Carroll, City Manager
 From: Anita Patel, Management Analyst, Finance Department
 Subject: **Budget Memo # 62: FICA/Medicare Budget**
 Date: February 12, 2008

Question/Request:

Please explain why the FY 08-09 FICA/ Medicare budget increased significantly from FY 07-08.

Response: Employer FICA and Medicare costs combined equal 7.65% of taxable wages. All labor accounts are subject to FICA taxation at 6.2% with the exception of sworn officer and firefighter wages. All labor accounts are also subject to Medicare taxation at 1.45% with the exception of some sworn police and firefighters hired prior to March 1986. In addition, medical/dental employee contributions are excludable from FICA/Medicare.

As of the payroll ending on February 8, 2008, FICA and Medicare were over budget by approximately \$449,000. Staff estimates that at year-end, FICA/Medicare costs will be over budget by approximately \$657,000. As a result, the FY 08-09 proposed budget for FICA/Medicare is considerably higher than FY 07-08. (See table below.) The table demonstrates that FY 08-09 proposed amount tracks closely to prior year actuals. In addition, the table demonstrates that the FY 07-08 budget for FICA/Medicare is lower than the actual expenditures over the last three years.

	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09
Description	Actuals	Actuals	Actuals	Approved Budget	Estimated Actuals	Proposed Budget
FICA	1,713,905	2,117,179	2,202,896	1,469,800	2,007,400	2,084,700
Medicare	578,927	700,798	741,926	586,500	706,000	797,100
TOTAL:	2,292,832	2,817,977	2,944,822	2,056,300	2,713,400	2,881,800



Interdepartmental Memorandum

To: Julia Carroll, City Manager
From: Sarah Flax, CDBG Grants Administrator Community Development
Evonda Thomas, Health & Human Services Director
Subject: **Budget Memo #63: Cost Ratio Guidelines for Administering a Grant**
Date: February 20, 2008

Question/Request: Please provide an appropriate ratio of administrative costs to entitlement dollars received.

Response: Administrative costs to entitlement dollars received range from 20% for the Community Development Block Grant program to 15% for HOME to 5% for the Emergency Shelter Grant program. These ratios are set by HUD and are different based on the complexity of the program.

For the Mental Health Board funding, administrative costs are 15.57%, per the amounts in the 2008-09 proposed budget. The staff that provides administrative support to the Mental Health Board also performs the following duties:

- Attends monthly meetings and three annual funding allocation hearings and provides support and meets with five committees to facilitate the business of the Mental Health Board: Executive (10), Funding Allocations (3), Board Development (3), and Structure and Mission (6);
- Implements and coordinates the Residential Care Home Licensing process;
- Provides administrative support and coordination for two community partnerships related to homelessness and to substance abuse prevention;
- Provides information and referral contacts for short term interventions and case management;
- Provides five trainings annually to a number of community agencies and institutions on topics such as the prevention and treatment of depression in adults, early childhood social/emotional development; and
- Provides training for parents about beginning effective transition planning for a child with a developmental disability.

	2006-2007 Actual	2007-2008 Appropriation	2007-2008 Estimated Actual	2008-2009 Appropriation Requested
Expenditures:				
3700 – Arts Council Business Unit	60,059	184,600	102,000*	149,500
3710 – Noyes Cultural Arts Center	361,393	281,800	293,300	301,500
3720 – Cultural Arts Programs	409,144	546,500	464,400	565,000
Total Expenditures:	\$830,596	\$1,012,900	\$859,700	\$1,016,000
Revenues:				
Cultural Arts Programs	312,442	292,900	305,300	316,200
Noyes Center Revenues	294,894	305,200	302,000	321,600
Illinois Arts Council Re-granting	14,700	16,000	16,000	11,600
Total Revenues:	\$622,036	\$614,100	\$623,300	\$649,400

*Based on additional decisions made after this figure was calculated/submitted, it has been determined that the 2007/08 Estimated Actual should be \$140,000. (See discussion below for explanation.)

I. Response to the differences in funding levels for Arts Council Business Unit 3700 2007/08 Estimated Actual and 2008/09 Requested Appropriation as well as comparison to 2006/07 Actual.

The Arts Council Business Unit contains a portion of the overhead expenditures for the Cultural Arts Division, the general support funding for Public Art, Arts Council, Cultural Fund Program and the new Grants/Sponsorship Program, for a total 2007/08 appropriation of \$184,600. In November, staff projected the unit to spend only \$102,000, or \$82,600 less than the approved budget. This reduction is based on special circumstances and is not a true reflection of the funding necessary for the Arts Council Business Unit. Reductions projected in November came from the following three business units:

- \$10,600--Arts Council Business Unit (3700.61010) – Regular pay in this Business Unit was reduced by \$10,600 because an employee was off for ninety days for unpaid FMLA and another employee remained at a lower salary after not achieving a budgeted merit increase.
- \$56,000--Grants/Sponsorship Business Unit (3708. various line items) – A reduction of \$56,000 in expenses was projected in November because the sponsorship representative program had not been finalized and staff was uncertain if a contract would be in place by the end of the 2007/08 fiscal year.
- \$16,000--Cultural Fund Business Unit (3706.62295) – As part of the November review, it was determined that Contributions to other Agencies would be approximately \$16,000 less than budgeted because the second portion of the grants being awarded would not be paid until after March 1.

This \$82,600 reduction to the 2007/08 Appropriation of \$184,600 resulted in a 2007/08 Estimated Actual of \$102,000 in November. However, that \$102,000 Estimated Actual has since been updated.

Updated 2007/08 Estimated Actual--As of January 2008

After the November review, it was determined that the expense projections shown above for the Grants/Sponsorship and the Cultural Fund Business Units have changed.

- Instead of a reduction of \$56,000 as projected, the Grants/Sponsorship Business Unit will spend \$22,000 of that amount as the consultant was brought on board in November, leaving a net reduction of \$34,000. Since November, an agreement to hire a sponsorship representative for the arts has been recommended and approved by City Council. Following this approval, staff adjusted the funding level request in the proposed 2008/09 Grants/Sponsorship Business Unit but failed to adjust the estimated year-end for 2007/08. In fact, there will be an expenditure of \$22,000 in 2007/08. The balance of \$34,000 for the program has been requested in the 2008/09 proposed budget as the one-year agreement for the contractor will span two fiscal years.
- Rather than having a reduction of \$16,000 in the Cultural Fund Business Unit, that \$16,000 will be encumbered in 2007/08 to cover the grants paid out after March 1.

Comparing 2006/07 Actual to 2007/08 Appropriation—Arts Council Business Unit

Comparing 2006/07 actual to 2007/08 appropriation funding levels for Arts Council Business Unit 3700, the increase of approximately \$120,000 is primarily due to the addition of the sponsorship program (\$56,000). In addition, a change was made in how salaries of employees and their associated benefits (regular pay, health, IMRF, Medicare, Social Security, auto allowance and overtime) were distributed between the Cultural Arts Division Business Units (\$53,000).

There were also reductions and increases in other line items and transfers between business units. For example, the Noyes Cultural Arts Center 2007/08 budget is \$80,000 less than in 2006/07. Some of that reduction is the elimination of the full-time Noyes Center Coordinator position.

II. Response to the difference of funding levels for Cultural Arts Programs Business Unit 3720 between 2007/08 Estimated Actual and 2008/09 Appropriation Request

This business unit includes allocated Division overhead, Lakeshore Arts Festival, Ethnic Arts Festival, Starlight Concerts, Arts Camp, Mayor's Award for the Arts, Gallery Program, Young Artist Camp, Arts Week, Community Service Program, and Winter/Spring Arts Camp--for expenses of \$546,5000. Staff projected this business unit to spend only \$464,400 instead of \$546,500 because:

- Cultural Arts Division –General Support Business Unit (3720.61010) - Regular pay in this unit is \$67,000 less, approximately \$40,000 of which is due to the F/T Program Manager job being unfilled most of the year. This position is mainly responsible for festivals, concert series and Noyes Center operations. The incumbent employee resigned in early 2007 and the position was open until late December because after the first qualified candidate did not accept the job offer, the position was frozen. Fortunately most of the work for the 2007 season had been started by the previous Program Manager and with the assistance of staff working overtime, seasonal employees, work study students and the employee who resigned, the festivals occurred with only minor challenges. The remainder of the regular pay reduction is the allocated portion of the savings from an employee on unpaid FLMA and another employee not receiving a merit increase.
- Seasonal salaries reflect a reduction of \$2,000 for a position that was not hired for summer programs.
- Charge Back for Special Events for the festival has a \$4,000 reduction because Sanitation Department charges remained in the Sanitation budget and an employee chose compensatory time off instead of additional pay. This employee's pay is in the Recreation Maintenance Business Unit.
- Recreation Supplies shows a reduction of \$2,900 as some supplies remained and others were donated.

Revised 2008/09 Budget

Staff again reviewed all 2008/09 expenditures and recommends the following additional reductions:

- \$3,000 reduction in seasonal employee salaries
- \$2,000 reduction in Special Event Charge Back (Cost remains with Sanitation Division)
- \$34,000 increase in the revenue for the Sponsorship/Grant program, which is not projected in 2007/08 and should be carried over to 2008/09

Any further significant reductions in this budget would require the elimination of sixteen concerts, two festivals and participation in Arts Week. These programs do not generate revenue.

Name of Program	Revenue	Expense	City Support
Ethnic Arts Festival	\$44,000	\$81,700	-\$37,700
Lakeshore Arts Festival	\$57,600	\$52,800	+\$4,800
Concert Series	\$4,000	\$29,000	-\$25,000
Cultural Fund Grant Program	\$16,000	\$43,400	-\$27,400
Arts Week		\$5,400	-\$5,400
F/T Arts Program Mgr. (Salary/Benefits)		\$59,200	-\$59,200
Total	\$121,600	\$271,500	-\$149,900

Sponsorship/Representative Update

The sponsorship representative has finalized the program initiative plan, including developing a marketing plan with sponsorship levels and recommended contracts. Sponsorships are now being solicited. Staff will provide regular updates to council once a month in the weekly report regarding progress in the sponsorship program. This program initiative continues through November 2008.



Interdepartmental Memorandum

To: Julia A. Carroll, City Manager
From: Kevin Lookis, Revenue Manager, Finance Department
Subject: **Budget Memo # 65: Business Licenses**
Date: February 20, 2008

Request: Please provide an estimate of the amount of revenue that can be generated by issuing licenses for businesses that we do not currently license.

Response: We have checked with other communities that have come up with ways to generate revenue from businesses that are also licensed by the State (i.e., physicians, attorney's etc), specifically Skokie and Mount Prospect.

- Skokie has eliminated all types of general business licensing (food locations are still licensed separately) and has gone to an occupancy certificate for all business at a fee of \$75.00 per business/location. Evanston does not have the same number of businesses in the medium and large business size range, so adopting a flat rate alone would likely result in the City losing revenue.
- Mount Prospect has elected to continue to license general businesses in the same manner as Evanston, but has established a new category. The information from their website is provided below:

“Who needs a Business License in Mount Prospect?”

1. All businesses, with the exception of home based businesses, operating within the Village of Mount Prospect must maintain a current Business License or Certificate of Inspection.

2. Who needs a Business Certificate to do business in Mount Prospect? If your business is regulated by the State of Illinois you must maintain a current Business Inspection Certificate and show proof of your current State License.

3. What is the difference between a Business License and Business Certificate? A Business License is issued by the Village to conduct business; a Business Certificate is issued by the Village to State licensed businesses to ensure proper inspection and safety information is maintained.

A good rule of thumb is: A business that sells goods, needs a Business License; A business that offers professional services (regulated by the state) needs a Business Certificate.”

Mount Prospect appears to handle this process well, including the language on their website. This approach is something that the City should consider using.

In addition, the City can use the \$75.00 annual rate for the businesses we are currently not licensing, such as those listed above. Currently, the City issues approximately 900 general business licenses. According to the state records, there would be approximately 1,000-1,100 businesses which the City could license with a Business Certificate, which is similar to what Skokie and Mount Prospect issue. At the rate proposed, the City could gain approximately \$75,000 in revenue annually.



Interdepartmental Memorandum

To: Julia Carroll, City Manager
From: Joellen Daley, Director of Human Resources
Subject: **Budget Memo #66: Cost of One Day of Employment**
Date: February 19, 2008

Question/Request: What would it take to get Unions and other employees to give up a day or more of pay? What would that be worth if it could be done?

Response:

Any issues related to compensation, benefits or conditions of employment are mandatory subjects of bargaining. In order to change the pay of Union employees, which is what would essentially occur if a day(s) of pay is relinquished, the City would need to bargain over the impact of the change.

The gross cost of one day of employment for City employees is approximately \$143,000. This figure is based on the most recent bi-weekly payroll figure of \$2,000,000 divided by fourteen days. The figure includes all base wages paid in addition to overtime, miscellaneous payouts and compensation to part-time and seasonal employees.

In addition to the contractual obligations, there are legal ramifications related to this question specifically as they relate to the Fair Labor Standards Act (FLSA). The FLSA requires employers to pay employees for hours worked. Employees are not allowed to waive their rights under the FLSA and may not even volunteer to work without pay, either regular or overtime. Most City employees are covered by the FLSA. The city of Evanston has 860 full time equivalent employees (FTEs).

Of the 860 FTEs, approximately 80 are not covered by a collective bargaining agreement or the FLSA, just under 10%. These employees hold supervisory, professional or managerial positions. If you would like more specific payroll information for this group of employees, please let me know. However, the cost of a day's pay would be nominal in light of the fact that the \$143,000 figure mentioned previously included more than just base wages for City of Evanston employees.



Interdepartmental Memorandum

To: Julia Carroll, City Manager
From: Joellen Daley, Human Resources Director
Subject: **Budget Memo # 67: Salary & Benefits for Mayor & Alderman**
Date: February 19, 2008

Question/Request:

Please provide salary and benefit information for the Mayor & Alderman.

Response:

Below please find a list of benefits, which are available to the Mayor and all Aldermen in addition to their annual salary.

Computer – a City issued laptop is available for use at home.

Internet service – Comcast Internet service for use at home is offered.

Fax Machine and fax line – a City issued fax machine is available for use at home.
Reimbursement for the cost of a fax telephone line for use at home is offered.

Health Insurance – participation in the City's group health insurance is offered. The current monthly rates are as follows:

Plan Option	Coverage	Monthly Premium	City Share	Alderman Share
HMO-IL	Single	\$384.49	\$372.99	\$11.50
	Family	\$1,034.28	\$1,003.28	\$31.00
HMO BA	Single	\$342.19	\$330.69	\$11.50
	Family	\$920.50	\$889.50	\$31.00
PPO	Single	\$530.43	\$516.43	\$14.00
	Family	\$1,458.69	\$1,421.44	\$37.25

Salaries for the Mayor and Alderman are \$17,000 and \$10,000, respectively.

In addition, the Mayor has a cell phone paid for by the City.



Interdepartmental Memorandum

To: Mayor & Council
From: Julia Carroll, City Manager
Subject: **Budget Memo #68: Revised Total Appropriation**
Date: February 20, 2008

Please see the following table for the fiscal year 2008-09 total proposed appropriation. The table provides the amount by fund as presented in the proposed 2008-09 budget document and the change to each fund as a result of the budget workshop discussions.

**Total Appropriation All Funds
2008-09 Proposed vs. 2008-09 Proposed - Revised
(Prior to Interfund Transfers)**

Fund	2008-09 Proposed Appropriation	2008-09 Proposed Appropriation - Revised	Net Change
General	94,562,100	94,562,100	-
Motor Fuel	3,122,500	3,122,500	-
Emergency Telephone	1,981,100	1,981,100	-
Special Service District # 4	445,000	445,000	-
CDBG	2,125,786	2,125,786	-
Economic Development	1,828,000	1,828,000	-
Affordable Housing Fund	345,000	345,000	-
Washington National TIF	6,056,194	6,056,194	-
Special Service District # 5	433,813	433,813	-
Southwest II TIF	844,406	844,406	-
Southwest TIF	824,122	824,122	-
Debt Service (G.O. Bonds)	10,644,326	10,644,326	-
Downtown II TIF	10,349,829	10,349,829	-
Howard/Ridge TIF	136,395	136,395	-
West Evanston TIF	16,000	16,000	-
Sherman Avenue Garage Fund	8,758,250	8,758,250	-
Maple Avenue Garage Fund	6,542,000	6,542,000	-
Parking	3,773,100	3,773,100	-
Water	13,827,800	17,242,100	
Sewer	17,409,900	20,651,974	3,242,074
Fleet	5,359,400	5,359,400	-
Insurance	3,655,000	2,950,500	(704,500)
Fire Pension	9,044,500	9,401,967	357,467
Police Pension	11,589,100	11,668,774	79,674
Total All Funds	213,673,621	220,062,636	2,974,715