

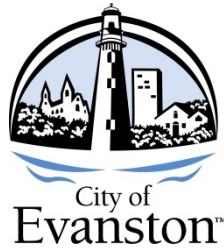
**SPECIAL EVANSTON TOWN BOARD MEETING**  
**Monday, November 25, 2013**  
**7:30 p.m.**  
**City Council Chamber – 2nd Floor**  
**2100 Ridge Avenue**  
**Evanston, IL. 60201**

This meeting of the Township Board of Trustees will proceed to hear, consider, and decide on such measures as may, in pursuance of law, come before the meeting and especially to consider and decide the following:

**AGENDA**

1. Call to Order / Declaration of Quorum: Township Clerk
2. Approval of Minutes of the October 21, 2013 Town Board meeting
3. Citizen Comment
4. Public Hearing: Proposed FY2014 Evanston Township Budget
5. Ordinance 4T-O-13 Evanston Township Budget (First Reading)  
For Introduction
6. Ordinance 3T-O-13, Change the Township's Fiscal Year (Second Reading)  
For Action
7. Other Business
8. Adjournment

## MINUTES



### SPECIAL TOWN BOARD MEETING Monday, October 21, 2013 Lorraine H. Morton Civic Center

**Present:** Trustees Holmes, Rainey, Wilson, Braithwaite, Fiske, Tendam, Wynne, Grover, Burrus  
**Presiding:** Trustee Elizabeth B. Tisdahl

The meeting was called to order at 7:10 p.m. after a Roll Call demonstrated a quorum was present.

#### **Citizen Comments:**

Bonnie Wilson, the Township Assessor read her statement in support of not having the Township of Evanston to be dissolved. In her statement she said "if the next Township Supervisor will work with the Evanston community and the Township staff there will be no need to dissolve the Township. Working together the Township will become even more viable and stronger as the services it provides to those in need".

Junad Rizki, 2784 Sheridan stated the Council members have a responsibility to the citizens to monitor the various ventures they are involved in. He stated the Council has done a haphazard job, and then to attempt to dissolve the Township is just another form of their lack of responsibility to the public.

Betty Ester, 2031 Church St. stated she had presented a petition with thirty signatures to the City Clerk's Office asking for two additional items to be added to the agenda tonight. The City Clerk stamped and timed the document and then he took the document upstairs, but it does not appear on the agenda. The two items she referred to were: (1) the reinstatement of the two employees who were terminated under Mr. Gaspard's term of office and (2) to discuss the NOVAC Report. She then asked if there will be another Town meeting to discuss the requested items, and she wanted to know that answer tonight. She also mentioned the dissolving of the township will serve no one and the citizens deserve more of an explanation from the City Council.

Trustee Tisdahl announced the conclusion of citizen comment and asked the Township Clerk to read the letter from Mr. Gaspard. In the letter addressed to the Mayor and the Mr. Gaspard stated the time commitments were greater than he expected and because of that he was resigning as the Township Supervisor as of Friday, October 18, 2013. There

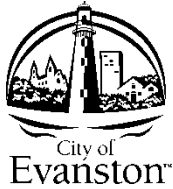
was a motion made by Trustee Wilson to accept the resignation letter from Mr. Gaspard and it was seconded by Trustee Holmes. A voice vote was unanimous to accept the letter.

Trustee Wilson also motioned to go into a Closed Session. Trustee Rainey stated her uneasiness to go into an executive session and Trustee Fiske agreed with Trustee Rainey and so asked for clarification from the Board's Attorney. After discussions of the pros and cons and the statutes that Mr. Farrar read into the record for clarification: election code 10 ILCS 5/25-3 and township code 60 ILCS 1/60-5.

Trustee Wilson motioned to go into Executive Session and it was seconded by Trustee Holmes. A Roll Call vote was taken and the response was 9-0. The motion passed and the Trustees went into Executive Session at 7:20 P.M.

The Trustee Board returned from Executive Session to continue the Township meeting at 8:07 P.M.

Submitted by,  
Hon. Rodney Greene, City Clerk



## Memorandum

To: Honorable Elizabeth B. Mayor Tisdahl, Trustee Board Chair  
Trustees of the Board of the Town of the City of Evanston

From: Wally Bobkiewicz, Acting Township Supervisor

Subject: Fiscal Year 2014 Township Budget

Date: November 25, 2013

Please find attached the Fiscal Year (FY) 2014 Proposed Budget for the Town of the City of Evanston, Illinois (Township) for the period beginning January 1, 2014 and ending December 31, 2014. This budget strives to continue the Township's mission in sustaining the functions of the Township Assessor's Office, the Supervisor's Office, the Township General Assistance Program, and the Emergency Assistance Program.

The Township Board is considering changing the fiscal year starting date from April 1<sup>st</sup> to January 1<sup>st</sup>. FY 2014 would be the first year of the adjustment to the calendar year financial reporting period.

### **FY 2014 PROPOSED BUDGET SUMMARY**

The total proposed operating budget for FY 2014 is \$1,497,324. This includes expenditures of \$1,127,700 for the General Assistance Fund and \$369,624 for the Town Fund.

Total proposed revenues for FY 2014 are \$1,512,905 with \$1,136,761 for the General Assistance Fund and \$376,144 for the Town Fund. The proposed revenues include a transfer of \$314,799 from fund balance. This results in a proposed deficit of \$299,218 and an ending fund balance of \$829,118.

For each fund, there are four sources of revenue proposed to support Township operations. For the General Assistance Fund in FY 2014, those sources are property taxes, interest income, social security income (SSI) reimbursements, and transfer from fund balance. For the Town Fund, those sources are property taxes, replacement property tax, interest income, and transfer from fund balance.

The FY 2014 budget proposes no increase in the property tax levy for the General Assistance Fund and the Town Fund. The 2013 property tax levy for Township

operations is budgeted at the same amount as the 2012 levy: \$1,122,306 (\$886,553 for the General Assistance Fund and \$235,753 for the Town Fund).

In addition, the 2013 gross property tax levy will include a 2% loss factor. This compares with the 2012 gross tax levy in which the Township used a 5% loss factor. The reduction in loss factor in 2013 will lower the overall property tax levy by \$36,165.

For the General Assistance Fund, the other revenue sources include \$500 in interest income, \$25,000 in projected Social Security Insurance (SSI) reimbursements and \$224,708 from the General Assistance Fund balance.

For the Town Fund, the revenue sources include \$50,000 in replacement property taxes, \$300 in interest income and \$90,091 in transfer from Town Fund balance.

For each fund, there are two categories of expenses: Administration and Salaries and Community Services. For the General Assistance Fund in FY 2014, Administration and Salaries constitute \$354,250 in expenditures while Community Services outlays are \$773,450. For the Town Fund, Administration and Salaries comprise \$170,459 and Community Services consist of \$199,165 of the total operating budget.

The FY 2014 Proposed Township Budget anticipates a total fund balance of \$829,118 at the end of the year. For the General Assistance Fund, the projected end of the year fund balance is \$698,374. For the Town Fund, the projected end of the year fund balance is \$130,744. For both funds, there is a transfer from Fund Balance included in operating revenue. For the General Assistance Fund, the amount is \$224,708. For the Town Fund, it is \$90,091. Accordingly, the transfer of these amounts is reducing the year-end fund balance for each fund.

## **HIGHLIGHTS OF THE GENERAL ASSISTANCE FUND**

The administration of the General Assistance Program to persons in need is the major function performed by the Township. The Illinois statutes, (60 ILCS 1/70-60) gives the authority in the area of General Assistance to the Supervisor and to operate emergency assistance with General Assistance funds.

The Township General Assistance Program is a financial aid program designed to meet basic life requirements for health and well-being, plus any necessary medical care and supplies required because of illness or disability for which there is no other source of funding. The assistance is provided on a monthly payment basis to eligible residents by the General Assistance Office.

### **Client Payments**

The budget proposes \$634,250 for client payments. It estimates an average of 175 clients per month for personal and rental assistance. The current caseload is approximately 150 clients and fluctuates based on need and qualifying services. It is not anticipated that 175 clients will be constant for the duration of the year, nor will all be receiving the maximum grant, which is \$500.00 per month. The grant allocates up to \$200.00 for rent directly paid to the landlord/owner and \$300.00 in personal expenses in two installments of \$150.00 on the 1st and 16th of each month. The amount for the 50/50 Program is budgeted at \$1,500.00, which assists with 50% of the starting wage up to a maximum of \$1,500.00 for clients hired by an employer. Client Other Needs is budgeted at \$500.00 for any miscellaneous items that the clients may need that is not already in the budget.

### **Work Opportunity Program**

As part of General Assistance, Townships are required to establish a community work program. As part of this program, clients must participate in either a direct worksite placement or be involved in the Job Club. The clients in the Job Club are required to attend a two-hour session on Mondays, Wednesdays, and Fridays. Those in the Job Club are viewed as more "job ready". Some clients with minimum skills and in need of on-the-job training are placed on worksites to enhance their work skills. Others who cannot reasonably be expected to obtain a job participate in tasks that are designed to benefit the community.

### **Medical Payment**

General Assistance guidelines require the provision of necessary medical services to clients as defined by the Illinois Department of Public Aid. Additionally the Township is also responsible for assisting with needed medical supplies for the necessary medical treatments. The proposed budget is \$83,200.

As part of the Medical Payments, the Township opted to participate in a catastrophic insurance program, to eliminate possible financial hardship in the payment of medical bills that might help Township clients. The budgeted cost of this program is \$3,200.

### **Emergency Assistance Program (EAS)**

Emergency Assistance Services include payment of delinquent rent, mortgage and assessment, utility payments, and emergency food vouchers. These services are provided to clients who are not eligible for General Assistance.

The proposed EAS budget is \$56,000. The breakdown is \$45,000 for emergency housing, \$1,000 for emergency food, and \$10,000 for emergency utilities.

### **Positions and Salaries**

The proposed budget is \$208,500 which includes a 2.0% cost of living adjustment (COLA) increase for Township Staff and adding one full-time caseworker position for a salary of \$35,700 plus benefits. The additional caseworker is needed to address the increase of clients served and to lower the ratio of staff to clients to a more manageable level.

In order to administer the General Assistance Program at Evanston Township, the following staffing configuration was implemented in the last year:

- Office Manager
- Case Coordinator - General Assistance/Emergency Assistance
- Administrative Assistant
- Case Coordinator I – Work Opportunity Program Counselor
- Confidential Accounts - Human Resource Manager

This staff is responsible for the administration of the General Assistance and Emergency Assistance Program. The General Assistance Office Staff also handles the financials related to client and bill payments of the Supervisor's and Assessor's Office.

### **HIGHLIGHTS OF THE TOWN FUND**

#### **Assessor's Office**

The proposed Assessor's budget is \$138,664 for FY 2014. It contains a COLA of 2.0% for staff. This amount includes salaries, benefits, and supplies for the Assessor, Deputy Assessor, and Assistant Deputy Assessor.

#### **Supervisor's Office**

The proposed Supervisor's budget is \$30,795 for FY 2014. It includes \$25,000 for Auditing Services of the FY 2013 Township finances. For 2014, finance and accounting services will be assumed by City of Evanston Finance Division Staff. The Supervisor's Office is budgeting a saving of approximately \$50,000 from FY 2012-13 actuals as a result of the elimination of the Supervisor's salary and support services.

#### **Community Purchased Services**

The budget proposes \$164,950 for the Community Purchased Services in FY 2014. The City of Evanston's FY 2014 Budget includes \$620,765 for a total amount provided to the local non-profit agencies of \$785,715. This amount is five percent above the 2013 Mental Health Board Allocation of \$748,030.

### **Community Action**

The proposed 2014 budget is \$34,215 for the Community Action Program. The amount is allocated for the following services:

- Senior Handyman Program       \$27,500
- West End Market                 \$5,000
- Non-profit marketing             \$1,000
- Veteran Services                 \$715

In previous years, \$30,000 was budgeted for the Summer Youth Programming. The City of Evanston will provide funding for this programming.

Attachments:

Ordinance 4T-O-13

FY 2014 Township Budget



10/3/13  
11/20/13

4T-O-13

AN ORDINANCE

Proposed Budget and Appropriation Ordinance  
For Town Purposes For January 1, 2014 through December 31, 2014

**WHEREAS**, a tentative Budget and Appropriations Ordinance for the Town of the City of Evanston, Cook County, Illinois, was prepared and filed in the Office of the Town Clerk, and the Budget was available for public inspection and comment; and

**WHEREAS**, a public hearing was held on the Budget and Appropriation Ordinance on November 25, 2013; and

**WHEREAS**, all persons desiring to be heard on the matter of the budget were heard, and the Budget was submitted to the Town Board of the Town of Evanston, Cook County, Illinois; and

**WHEREAS**, pursuant to Ordinance 3T-O-13, the Township's fiscal year now begins January 1, 2014 and ends December 31, 2014, and

**WHEREAS**, the Town Board of the Town of Evanston deliberated regarding the proposed budget, and the Town Board directed the following ordinance be prepared in accordance with the following form;

**WHEREAS**, pursuant to 60 ILCS 1/80-60, the Town Board may adopt all or part of the tentative budget and appropriation ordinance, as the Town Board deems necessary;

**WHEREAS**, pursuant to 60 ILCS 1/85-13, the Town Board may expend funds to provide certain services to the residents of Evanston Township;

**WHEREAS**, the Town Board hereby approves the budget for the Township for the Township's fiscal year.

**BE IT ORDAINED BY THE TOWN BOARD OF THE TOWN OF THE CITY OF EVANSTON, COOK COUNTY, ILLINOIS:**

**SECTION 1:** That the following Budget for the Fiscal Year commencing January 1, 2014 and ending December 31, 2014, be and is hereby approved and adopted.

**SECTION 2:** That there is hereby appropriated for use of this Town for Fiscal Year 2014, the following:

FROM THE TOWN FUND, A TOTAL OF	\$369,624
FROM THE GENERAL ASSISTANCE FUND, A TOTAL OF	\$1,127,700
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,497,324</b>

**SECTION 3:** All ordinances or parts of ordinances in conflict herewith are hereby repealed.

**SECTION 4:** This Ordinance shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

Introduced: \_\_\_\_\_, 2013

Accord:

Adopted: \_\_\_\_\_, 2013

\_\_\_\_\_, 2013

Attest:

\_\_\_\_\_  
Wally Bobkiewicz, Supervisor  
Approved as to form:

\_\_\_\_\_  
Town Clerk

\_\_\_\_\_  
W. Grant Farrar, Town Board Attorney

**TOWN OF THE CITY OF EVANSTON  
SUMMARY OF PROPOSED BUDGET  
FISCAL YEAR 2014**

	<b>FY 2012-13 Audited Actuals</b>	<b>FY 2013* Adopted Budget</b>	<b>FY 2013* Estimated Actual</b>	<b>2014 Proposed Budget</b>	<b>Budget-to-Budget Increase (Decrease)</b>
<b>Operating Revenues</b>					
General Assistance Fund	\$ 1,068,889	\$ 572,962	\$ 391,926	\$ 1,136,761	\$ 563,799
Town Fund	<u>\$ 333,267</u>	<u>\$ 148,787</u>	<u>\$ 110,356</u>	<u>\$ 376,144</u>	<u>\$ 227,357</u>
<b>TOTAL REVENUE</b>	<b>\$ 1,402,156</b>	<b>\$ 721,749</b>	<b>\$ 502,282</b>	<b>\$ 1,512,905</b>	<b>\$ 791,156</b>
<b>Operating Expenses</b>					
General Assistance Fund	\$ 1,289,872	\$ 959,514	\$ 776,175	\$ 1,127,700	\$ 168,186
Town Fund	<u>\$ 394,301</u>	<u>\$ 274,539</u>	<u>\$ 194,849</u>	<u>\$ 369,624</u>	<u>\$ 95,085</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,684,174</b>	<b>\$ 1,234,053</b>	<b>\$ 971,024</b>	<b>\$ 1,497,324</b>	<b>\$ 263,271</b>
<b>Transfer From Reserves</b>				<b>\$ 314,799</b>	
<b>NET SURPLUS (DEFICIT)</b>	<b><u>\$ (282,017)</u></b>	<b><u>\$ (512,304)</u></b>	<b><u>\$ (468,742)</u></b>	<b><u>\$ (299,218)</u></b>	<b><u>\$ 213,086</u></b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,879,095</b>	<b>\$ 1,597,078</b>	<b>\$ 1,597,078</b>	<b>\$ 1,128,336</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 1,597,078</b>	<b>\$ 1,084,774</b>	<b>\$ 1,128,336</b>	<b>\$ 829,118</b>	

\*FY 2013 Is a nine-month transitional fiscal year.

**TOWN OF THE CITY OF EVANSTON  
PROPOSED GENERAL ASSISTANCE FUND BUDGET  
FISCAL YEAR 2014**

	<b>FY 2012-13 Audited Actuals</b>	<b>FY 2013* Adopted Budget</b>	<b>FY 2013* Estimated Actual</b>	<b>2014 Proposed Budget</b>	<b>Budget-to-Budget Increase (Decrease)</b>
<b>Operating Revenues</b>					
Tax Levy	\$ 1,045,372	\$ 500,000	\$ 363,744	\$ 886,553	\$ 386,553
Interest	\$ 1,011	\$ 300	\$ 94	\$ 500	\$ 200
SSI Reimbursement	\$ 22,507	\$ 5,625	\$ 28,088	\$ 25,000	\$ 19,375
Transfer from Fund Balance	\$ -	\$ 67,037	\$ -	\$ 224,708	\$ 157,671
<b>TOTAL REVENUE</b>	<b>\$ 1,068,889</b>	<b>\$ 572,962</b>	<b>\$ 391,926</b>	<b>\$ 1,136,761</b>	<b>\$ 563,799</b>
<b>Operating Expenses</b>					
<b>Clients</b>					
Client Rent Expense	\$ 160,717	\$ 120,000	\$ 99,140	\$ 235,000	\$ 115,000
Client Personal Expense	\$ 360,573	\$ 272,000	\$ 251,023	\$ 395,000	\$ 123,000
Client 50/50 Work Program	\$ 3,937	\$ 1,500	\$ 1,825	\$ 1,500	\$ -
Client Contractual Services	\$ 94,125	\$ 70,557	\$ 70,557	\$ -	\$ (70,557)
Client Uniforms/Shoes	\$ -	\$ -	\$ -	\$ -	\$ -
Client Other Needs	\$ 330	\$ 500	\$ 500	\$ 500	\$ -
Client Transportation	\$ 3,134	\$ 2,250	\$ 1,239	\$ 2,250	\$ -
Client Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Client Expenses</b>	<b>\$ 622,815</b>	<b>\$ 466,807</b>	<b>\$ 424,284</b>	<b>\$ 634,250</b>	<b>\$ 167,443</b>
<b>Client Medical</b>					
Hospital Inpatient	\$ 2,618	\$ 1,000	\$ -	\$ 3,000	\$ 2,000
Hospital Outpatient	\$ 6,001	\$ 2,250	\$ 1,453	\$ 2,000	\$ (250)
All Other Physicians	\$ 4,796	\$ 1,500	\$ 645	\$ 3,500	\$ 2,000
Drugs	\$ 59,803	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Other Medical	\$ 549	\$ 375	\$ 120	\$ 500	\$ 125
Glasses	\$ 135	\$ -	\$ -	\$ 1,000	\$ 1,000
Emergency Room Physicians	\$ 320	\$ 500	\$ 241	\$ 500	\$ -
Psych Outpat/Mental Assessment	\$ 7,896	\$ 3,000	\$ 3,278	\$ 4,000	\$ 1,000
Transport/Ambulatory Services	\$ 400	\$ -	\$ -	\$ 500	\$ 500
Catastrophic Insurance	\$ 3,175	\$ -	\$ -	\$ 3,200	\$ 3,200
X-Rays	\$ 4,040	\$ 500	\$ (223)	\$ 5,000	\$ 4,500
<b>Total Client Medical Expenses</b>	<b>\$ 89,734</b>	<b>\$ 69,125</b>	<b>\$ 65,516</b>	<b>\$ 83,200</b>	<b>\$ 14,075</b>
<b>Emergency Assistance - EAS Expenses</b>					
Housing Assistance	\$ 41,539	\$ 20,000	\$ 25,401	\$ 45,000	\$ 25,000
Food Assistance	\$ 999	\$ -	\$ -	\$ 1,000	\$ 1,000
Utilities	\$ 3,774	\$ 5,000	\$ 4,877	\$ 10,000	\$ 5,000
<b>Total EAS Expenses</b>	<b>\$ 46,312</b>	<b>\$ 25,000</b>	<b>\$ 30,278</b>	<b>\$ 56,000</b>	<b>\$ 31,000</b>
<b>Payroll</b>					
Executive Director	\$ 72,284	\$ 30,424	\$ 12,000	\$ -	\$ (30,424)
Office Manager	\$ 43,600	\$ 33,518	\$ 20,123	\$ 45,584	\$ 12,066
Case Coordinator - GA/EAS	\$ 15,381	\$ 6,000	\$ -	\$ 35,700	\$ 29,700
Administrative Assistant	\$ 15,509	\$ 11,000	\$ 9,546	\$ 14,960	\$ 3,960
Case Coordinator I - WOP Counselor	\$ 45,945	\$ 37,154	\$ 22,154	\$ 50,530	\$ 13,376
Confidential Accounts - Human Resource Manager	\$ 59,039	\$ 45,387	\$ 27,248	\$ 61,726	\$ 16,339
<b>Total Payroll Expenses</b>	<b>\$ 251,759</b>	<b>\$ 163,483</b>	<b>\$ 91,071</b>	<b>\$ 208,500</b>	<b>\$ 45,017</b>

**TOWN OF THE CITY OF EVANSTON  
PROPOSED GENERAL ASSISTANCE FUND BUDGET  
FISCAL YEAR 2014**

	<b>FY 2012-13 Audited Actuals</b>	<b>FY 2013* Adopted Budget</b>	<b>FY 2013* Estimated Actual</b>	<b>2014 Proposed Budget</b>	<b>Budget-to-Budget Increase (Decrease)</b>
<b>Administrative</b>					
Unemployment Tax State	\$ 817	\$ 2,090	\$ 146	\$ 500	\$ (1,590)
FICA	\$ 19,260	\$ 11,538	\$ 6,966	\$ 15,000	\$ 3,462
IMRF	\$ 21,299	\$ 13,692	\$ 7,252	\$ 18,000	\$ 4,308
Medical & Life Insurance	\$ 82,495	\$ 61,000	\$ 36,995	\$ 67,000	\$ 6,000
General Insurance	\$ 7,394	\$ 7,000	\$ 4,848	\$ 9,000	\$ 2,000
Supplies	\$ 13,176	\$ 10,000	\$ 7,988	\$ 10,000	\$ -
Postage	\$ 2,341	\$ 1,875	\$ 1,060	\$ 2,500	\$ 625
Printing & Duplicating	\$ 959	\$ 1,500	\$ 774	\$ 1,000	\$ (500)
Contract Services	\$ 31,674	\$ 17,500	\$ 17,778	\$ 10,500	\$ (7,000)
Payroll Processing	\$ 1,903	\$ 1,650	\$ 727	\$ -	\$ (1,650)
Data Processing	\$ 8,755	\$ 7,000	\$ 6,768	\$ -	\$ (7,000)
Membership/Dues/Subs.	\$ 447	\$ -	\$ -	\$ 1,000	\$ 1,000
Advertising	\$ -	\$ 19,000	\$ 18,765	\$ 500	\$ (18,500)
Staff Travel & Mileage	\$ 1,074	\$ 1,125	\$ 233	\$ 1,125	\$ -
Training/Seminars & Conferences	\$ 2,207	\$ 2,000	\$ 1,959	\$ 2,000	\$ -
Phone	\$ 8,485	\$ 5,000	\$ 3,436	\$ -	\$ (5,000)
Utilities	\$ 9,110	\$ 4,500	\$ 3,229	\$ -	\$ (4,500)
Equipment Purchase	\$ -	\$ 39,000	\$ 20,000	\$ 5,000	\$ (34,000)
Rent	\$ 64,810	\$ 27,004	\$ 24,394	\$ -	\$ (27,004)
Storage Rental	\$ 1,378	\$ -	\$ -	\$ -	\$ -
Contingency	\$ 165	\$ 1,500	\$ 960	\$ 1,500	\$ -
Bank Fees	\$ 1,505	\$ 1,125	\$ 746	\$ 1,125	\$ -
<b>Total Administrative Expenses</b>	<b>\$ 279,253</b>	<b>\$ 235,099</b>	<b>\$ 165,025</b>	<b>\$ 145,750</b>	<b>\$ (89,349)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,289,872</b>	<b>\$ 959,514</b>	<b>\$ 776,175</b>	<b>\$ 1,127,700</b>	<b>\$ 168,186</b>
Transfer From Reserves				\$ 224,708	
<b>NET SURPLUS (DEFICIT)</b>	<b>\$ (220,983)</b>	<b>\$ (386,552)</b>	<b>\$ (384,249)</b>	<b>\$ (215,647)</b>	<b>\$ 170,905</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,519,253</b>	<b>\$ 1,298,270</b>	<b>\$ 1,298,270</b>	<b>\$ 914,021</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 1,298,270</b>	<b>\$ 911,717</b>	<b>\$ 914,021</b>	<b>\$ 698,374</b>	

\*FY 2013 Is a nine-month transitional fiscal year.

**TOWN OF THE CITY OF EVANSTON  
PROPOSED TOWN FUND BUDGET  
FISCAL YEAR 2014**

	FY 2012-13 Audited Actuals	FY 2013* Adopted Budget	FY 2013* Estimated Actual	2014 Proposed Budget	Budget-to-Budget Increase (Decrease)
<b>Operating Revenues</b>					
Tax Levy	\$ 276,748	\$ 110,000	\$ 85,376	\$ 235,753	\$ 125,753
Replacement Property Tax	\$ 56,266	\$ 37,500	\$ 24,951	\$ 50,000	\$ 12,500
Interest	\$ 253	\$ 225	\$ 29	\$ 300	\$ 75
Transfer from Fund Balance	\$ -	\$ 1,062	\$ -	\$ 90,091	\$ 89,029
<b>TOTAL REVENUE</b>	<b>\$ 333,267</b>	<b>\$ 148,787</b>	<b>\$ 110,356</b>	<b>\$ 376,144</b>	<b>\$ 227,357</b>
<b>Operating Expenses</b>					
<b>Assessor</b>					
Assessor	\$ 8,000	\$ 6,030	\$ 4,000	\$ 8,000	\$ 1,970
Deputy Assessor	\$ 53,000	\$ 40,743	\$ 24,462	\$ 55,412	\$ 14,669
Assistant Deputy Assessor	\$ 33,790	\$ 25,368	\$ 15,980	\$ 34,502	\$ 9,134
Part-Time Assistant	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Overtime	\$ -	\$ 1,500	\$ 104	\$ 500	\$ (1,000)
Unemployment Tax-State	\$ 411	\$ 1,002	\$ 3,400	\$ 750	\$ (252)
FICA/Medicare Tax Expense	\$ 7,251	\$ 5,518	\$ 3,884	\$ 6,500	\$ 982
IMRF	\$ 7,346	\$ 7,423	\$ 9,625	\$ 10,000	\$ 2,577
Medical & Life Insurance	\$ 18,669	\$ 14,250	\$ 261	\$ 15,000	\$ 750
Supplies	\$ 2,485	\$ 1,875	\$ 204	\$ 1,000	\$ (875)
Postage	\$ 385	\$ 750	\$ 211	\$ 400	\$ (350)
Printing and Duplicating	\$ 462	\$ 1,000	\$ 375	\$ 1,000	\$ -
Sid Well Maps	\$ 374	\$ 500	\$ 400	\$ 500	\$ -
Contract Services	\$ 2,059	\$ 3,000	\$ 600	\$ 1,500	\$ (1,500)
Payroll Processing	\$ 1,440	\$ 1,125	\$ -	\$ -	\$ (1,125)
Dues & Subscriptions	\$ 705	\$ 536	\$ 2,092	\$ 600	\$ 64
Travel & Education	\$ 2,267	\$ 1,650	\$ 1,011	\$ 2,500	\$ 850
Phone	\$ 1,992	\$ 1,000	\$ 1,189	\$ -	\$ (1,000)
Utilities	\$ 2,878	\$ 1,189	\$ -	\$ -	\$ (1,189)
Equipment Maintenance	\$ 500	\$ -	\$ 14,603	\$ -	\$ -
Equipment Purchases	\$ -	\$ 22,456	\$ 6,950	\$ -	\$ (22,456)
Rent	\$ 16,679	\$ 6,949	\$ 360	\$ -	\$ (6,949)
Contingency	\$ 50	\$ 500	\$ -	\$ 500	\$ -
<b>Total Assessor Expenses</b>	<b>\$ 160,743</b>	<b>\$ 144,364</b>	<b>\$ 89,708</b>	<b>\$ 138,664</b>	<b>\$ (5,700)</b>
<b>Supervisor</b>					
Supervisor Salary	\$ 13,400	\$ 10,218	\$ 6,775	\$ -	\$ (10,218)
Unemployment Tax-State	\$ 74	\$ 142	\$ 91	\$ 145	\$ 3
FICA/Medicare	\$ 1,025	\$ 782	\$ 518	\$ -	\$ (782)
IMRF	\$ 1,134	\$ 1,051	\$ 641	\$ -	\$ (1,051)
Legal	\$ 51	\$ 1,000	\$ 46	\$ -	\$ (1,000)
Auditing Services	\$ 25,500	\$ 25,500	\$ 15,100	\$ 25,000	\$ (500)
Accounting Service	\$ 33,284	\$ 16,642	\$ 18,392	\$ -	\$ (16,642)
Dues & Subscriptions	\$ 4,339	\$ 5,625	\$ 5,332	\$ 4,000	\$ (1,625)
Travel/Conference	\$ 1,560	\$ 1,500	\$ 627	\$ 1,500	\$ -
Equipment Purchase	\$ -	\$ 1,900	\$ 1,764	\$ -	\$ (1,900)
Contingency	\$ 160	\$ 1,500	\$ 2,038	\$ -	\$ (1,500)
Banking Fees	\$ 201	\$ 150	\$ 59	\$ 150	\$ -
<b>Total Supervisor Expenses</b>	<b>\$ 80,727</b>	<b>\$ 66,010</b>	<b>\$ 51,383</b>	<b>\$ 30,795</b>	<b>\$ (35,215)</b>
<b>Community Purchased Services</b>					
Township Funding	\$ 106,600	\$ 4,950	\$ -	\$ 164,950	\$ 160,000
<b>Total Community Purchased Services Expenses</b>	<b>\$ 106,600</b>	<b>\$ 4,950</b>	<b>\$ -</b>	<b>\$ 164,950</b>	<b>\$ 160,000</b>

**TOWN OF THE CITY OF EVANSTON  
PROPOSED TOWN FUND BUDGET  
FISCAL YEAR 2014**

	FY 2012-13 Audited Actuals	FY 2013* Adopted Budget	FY 2013* Estimated Actual	2014 Proposed Budget	Budget-to-Budget Increase (Decrease)
<b>Community Action Program</b>					
Community Action Program	\$ 15,600	\$ 38,500	\$ 53,045	\$ 33,500	\$ (5,000)
Summer Youth Program	\$ 30,000	\$ 15,000	\$ -	\$ -	\$ (15,000)
Veteran Services	\$ 631	\$ 715	\$ 713	\$ 715	\$ -
<b>Total Community Action Program Expenses</b>	<b>\$ 46,231</b>	<b>\$ 54,215</b>	<b>\$ 53,758</b>	<b>\$ 34,215</b>	<b>\$ (20,000)</b>
<b>Legal</b>					
Legal Services	\$ -	\$ 5,000	\$ -	\$ 1,000	\$ (4,000)
<b>Total Legal Expenses</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ (4,000)</b>
<b>TOTAL TOWN EXPENDITURES</b>	<b>\$ 394,301</b>	<b>\$ 274,539</b>	<b>\$ 194,849</b>	<b>\$ 369,624</b>	<b>\$ 95,085</b>
<b>Transfer from Reserves</b>				<b>\$ 90,091</b>	
<b>NET SURPLUS (DEFICIT)</b>	<b>\$ (61,034)</b>	<b>\$ (125,752)</b>	<b>\$ (84,493)</b>	<b>\$ (83,571)</b>	<b>\$ 42,181</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 359,842</b>	<b>\$ 298,808</b>	<b>\$ 298,808</b>	<b>\$ 214,315</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 298,808</b>	<b>\$ 173,056</b>	<b>\$ 214,315</b>	<b>\$ 130,744</b>	

\*FY 2013 Is a nine-month transitional fiscal year.





## Memorandum

To: Honorable Mayor and Members of Town Board

From: Wally Bobkiewicz, City Manager and Acting Township Supervisor

Subject: Change of Township Fiscal Year Calendar

Date: November 18, 2013

**Recommended Action:**

Staff recommends that the Town Board approve ordinance 3T-O-13 changing Evanston Township's Fiscal Calendar from an April 1 – March 31 fiscal year to a calendar year fiscal year to match the City of Evanston. This agenda item was introduced at the September 23, 2013 Town Board meeting.

**Summary:**

With the Township moving to the Civic Center and city staff assuming Township accounting functions beginning on January 1, 2014 it is logical that the Township's fiscal year calendar be changed to reflect this conversion. The change will allow for a smoother adaptation of the City staff assuming the Township accounting function as well as allow for the Township and City budgets run on concurrent timelines for the future.

3T-O-13

AN ORDINANCE

To Make the Evanston Township Fiscal Year/Budget  
Coincide with the Calendar Year

**WHEREAS**, the Township's fiscal year begins April 1<sup>st</sup> of each calendar year, and ends March 31<sup>st</sup> of each calendar year; and

**WHEREAS**, the Town Board is desirous of having Evanston Township's fiscal year budget cycle coincide with the City of Evanston's fiscal year budget cycle which is on a calendar year cycle.

**BE IT ORDAINED BY THE TOWN BOARD OF THE TOWN OF THE  
CITY OF EVANSTON, COOK COUNTY, ILLINOIS:**

**SECTION 1:** That beginning on January 1, 2014, the fiscal year of Evanston Township shall commence on January 1 of each year and close on December 31 of each year.

**SECTION 2:** All ordinances or parts of ordinances in conflict herewith are hereby repealed.

**SECTION 3:** This Ordinance shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

Introduced: \_\_\_\_\_, 2013

Approved:

Adopted: \_\_\_\_\_, 2013

\_\_\_\_\_, 2013

\_\_\_\_\_  
Elizabeth B. Tisdahl, Mayor;  
Member, Town Board of the Town of  
Evanston

Attest:

Approved as to form:

\_\_\_\_\_  
Town Clerk

\_\_\_\_\_  
W. Grant Farrar, Town Board Attorney