

**CITY OF EVANSTON**

**2006 - 2007  
BUDGET MEMO  
REQUESTS 9-23**



City of  
**Evanston™**

**CITY OF EVANSTON**

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**City of Evanston  
FY 2006-2007 Budget Memo Requests**

1. FY 06/07 Capital Budget Revision
  2. Provide a report on the City's fund balances.
  3. Provide a report on the Police & Fire Headquarters project including information regarding work that has been done and work that needs to be completed.
  4. Provide a summary of anticipated future year budget needs by project.
  5. Report back on what entity owns the NU parking lot with the City water storage tank located beneath.
  6. Provide a report of fulltime equivalent positions by business unit. Include a multiyear comparison.
  7. Provide a 10-month statement for the general fund expenses and revenues.
  8. Provide Listing of Vehicles in the City's fleet.
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9. Provide an explanation of how the IMFR/Police/Fire Pension contribution is determined, and what factors effect the amount of the annual contribution.
  10. Provide a comparison of an Evanston resident's *total* tax bill/rate to comparable communities.
  11. Provide the formula for, and an explanation of, the state income tax distribution.
  12. Provide the anticipated revenue from the new Sherman Plaza parking garage.
  13. Provide a comparison of summer 2005 water usage to prior years.
  14. Provide information on the City's selection of new Fleet vehicles: a) Are they more fuel efficient? b) If they are more fuel efficient, then how are they performing? c) Is it saving the City money? Also, how is EVNORSCO doing? Is it saving the City money?
  15. Provide information on how the City's sales tax revenue is doing compared to other communities.
  16. Provide current detail on sworn vs. civilian staff at Fire and Police.
  17. Please explain the activity measures recorded for administrative adjudication on page 102 of the budget book.
  18. Provide an explanation of the Personal Property Replacement Tax and why the actual has varied.
  19. Provide an analysis on mental health board funding, noting how many years it has been frozen and the amount of the cut in actual dollars. Also, please provide an update on the Mental Health Board 2005-06 estimated actual.
  20. Provide updated report on CIP projects.

**City of Evanston**  
**FY 2006-2007 Budget Memo Requests**

21. Provide an explanation on the budgeted increase for the Youth Outreach and School Liaisons programs.
22. Provide a line item explanation of the Contingency Budget 1610. Does 1610 contain all of the City's Contingency Funds? If not, please explain.
23. Provide information on the provision of School Liaisons. Do we contract to provide this service? How was it determined that the City would fully fund this service? How does the City of Evanston's current situation compare with other communities regarding the provision of these services?



# Interdepartmental Memorandum

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To: Julia Carroll, City Manager  
From: Bill Stafford, Finance Director  
Subject: **Budget Memo #9: Pension Contribution Determinations**  
Date: January 25, 2006

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## ISSUE

The issue raised at the last budget workshop was how are the City contributions for the Evanston's three pension funds – IMRF, Police, and Fire - determined and what factors affect the amount of the annual contribution.

## ANALYSIS

**PENSION FUND ASSUMPTIONS** – One of the questions asked was what factors, in simple terms, affect the amount of annual pension contributions. Simply stated, the two key factors in pension actuarial analysis and contribution analysis are 1) the percentage increase in future wages and 2) the interest rate assumptions and performance of the invested pension funds.

**IMRF** – The Illinois Municipal Retirement Fund (IMRF) is a statewide pension fund that all of the City's non-sworn full time employees are required to join. Although IMRF is a statewide fund it is not operated by the state but by an independently elected board of employer and employee representatives from all over the state. IMRF is funded with 4.5% of salary contributions from employees and an employer contribution that is actuarially determined each year. IMRF is well funded and has, in recent years, been near 100% funded. This does not mean it is totally funded but that the prior service costs are nearly funded and the on-going current costs are still subject to change.

The annual interest rate assumption for the IMRF fund return on its investments is 7.5%. The problem is that while the fund has had a good return recently, its return for the last five years has been only 3.8%. That is mainly due to the fact IMRF, along with most other pension funds, had a negative returns in 2001 and 2002. Because IMRF uses a five year smoothing average in determining its contribution rates, this year the impact is the greatest and most of the IMRF members are experiencing significant contribution increases. The hope is that future investment returns will return to the 7.5% interest rate level.

**POLICE AND FIRE PENSIONS** – The City’s Police and Fire pension funds are locally operated pension funds that are subject to statewide statutes and regulations. The City has locally elected and appointed pension fund boards who invest the pension funds and pay out pension benefits. The Fire Pension Fund is funded with employee contributions of 10.455% of salary and employer contributions that are actuarially determined to fully fund the pension fund by the year 2033. The Police Pension Fund is funded with employee contributions of 9.91% of salary and employer contributions that are actuarially determined to fully fund the pension fund by the year 2033. Both of these pension funds are currently over 50% funded. Both funds were significantly higher funded several years ago prior to benefit increases the state legislature provided both funds. The main benefit increase provided both funds was the reduction of the years of service required to achieve the maximum pension benefit – 75% of ending salary – from 35 to 30 years. This required significant increases in municipal funding of these pension funds.

Both the Police and Fire pension funds have the same investment return assumption of 7.5%. It is the same as that used by the IMRF fund. Once again due to less than assumption investment returns over the last several years the City’s contribution rate has increased significantly. The City has engaged its actuary to project increases for the next ten years to determine the long term funding requirements.



# Interdepartmental Memorandum

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To: Julia Carroll, City Manager  
From: Bill Stafford, Finance Director  
Pat Casey, Director of Management and Budget  
Subject: **Budget Memo #10: A Comparison of an Evanston Resident's Total Tax Bill to Comparable Communities**  
Date: January 25, 2006

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This budget memo is in response to the issue of providing a comparison of an Evanston resident's total tax bill to the same for a resident in comparable communities. The chart on the following page provides the total tax levy for Evanston and 19 comparable communities.

## ISSUE

At the budget hearing the Council requested that staff provide total property tax rates for communities in Cook County and the surrounding area.

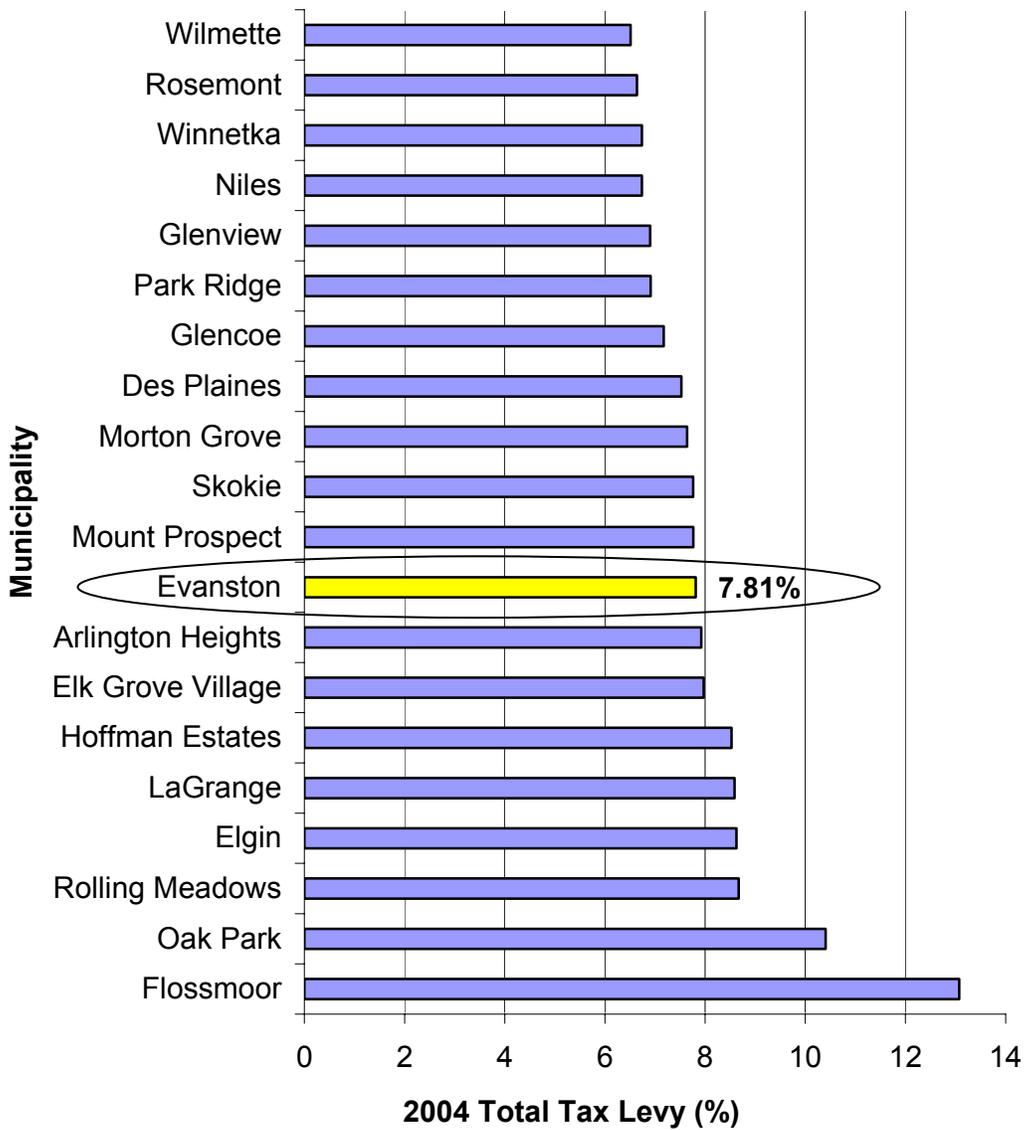
## ANALYSIS

Attached is a chart of the total 2004 Cook County property tax rates for selected local communities. It should be noted that because of overlapping school districts in most municipalities there are numerous total tax rates for each community, so representative rates are provided.

As can be seen from the chart, Evanston's total 2004 property tax rate per \$100 of EAV (Equalized Assessed Valuation) is in the middle range of communities that were sampled. Much of this can be attributed to the growth of the City's tax base over the last three years.

Attached is an article from the Cook County Assessor's office that discusses the larger exemptions and lower tax bills that many in the north suburbs, including Evanston, experienced this year. The 7% expanded homeowner exemption has benefited most residents by reducing the market increases in their assessed valuations.

### Tax Rate Comparison



# Cook County Assessor's Office • James M. Houlihan


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## In The News

### Department of Communications

For Taxpayer Assistance call: 312-443-7550

August 31, 2005

For Media Inquiries call:

Michelle Kucera, 312-603-5219

Maura Kownacki, 312-603-3065

### Assessor Houlihan Releases Preliminary Data on Benefit of 7% Expanded Homeowner Exemption on North Suburbs

***97% of homeowners will receive larger exemptions, 65% will see lower tax bills***

Chicago – August 31, 2005 – Cook County Assessor Jim Houlihan released preliminary data demonstrating how homeowners in the northern suburbs of Cook County will benefit from the 7% expanded homeowner exemption.

Projections show that because of the 7% expanded homeowner exemption, 97% of north suburban homeowners will receive larger homeowner exemptions, 65% of homeowners will see lower tax bills and any adverse impact on commercial properties will be negligible.

Homeowners in North Cook, whose properties were reassessed in 2004, will see this property tax relief measure reflected for the first time on the second installment tax bills they will receive in the coming weeks.

“As it was for homeowners in the City of Chicago, we are pleased that our initial figures show that 7% will also be a significant form of property tax relief for north suburban homeowners,” said Houlihan.

North suburban residents played a key role in the development of the 7% measure. Discussions the Assessor had with residents at a community meeting led to additional research being conducted on the balance of tax burden between commercial and residential properties throughout Cook County.

“Because residential property values were growing at a faster rate than commercial property, we learned that homeowners throughout Cook County were absorbing more of the burden than businesses. The 7% measure has effectively slowed down that shift and protected homeowners,” said Houlihan.

The strong residential real estate market resulted in three-year median assessment increases as high as 41% for some homeowners in the North Suburbs.

***Projections show the 7% assessment cap will produce the following benefits for north suburban homeowners:***

- Overall, north suburban homeowners will see tax relief totaling approximately \$365

million.

- Although individual savings will vary by community, the median exemption savings for north suburban homeowners receiving the Homeowner Exemption will be \$1,300.
- 97% of homeowners in the north suburbs will receive a larger Homeowner Exemption than last year
- 65% of homeowners will receive tax bills that are lower than the previous years bills

Chicago homeowners saw the benefits of the cap for the first time on the second installment tax bills they received in the fall of 2004. South suburban homeowners whose properties are being reassessed in 2005 will see the assessment caps reflected for the first time on the second installment tax bills in the fall of 2006.

The legislation calls for the cap to run for one re-assessment cycle for each area of the County, which lasts 3 years. In 2006, the Legislature will re-evaluate the expanded exemption and determine if it will expire or be reauthorized.

“Although limiting residential assessment increases is an extremely significant achievement, our work is not done. Our next challenge is to have the 7% protection renewed by the Legislature while we extend our commitment to the total restructuring of the Illinois tax system to make it more reasonable and equitable to all taxpayers. Having this protection in place is key while we address a flawed tax system that relies too heavily on property taxes to fund education, concluded Houlihan.”

To view additional data, please [click here](#)

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[Back](#)



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Comments, Questions or Suggestions : Contact Us



# Interdepartmental Memorandum

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To: Julia Carroll, City Manager  
From: Bill Stafford, Finance Director  
Subject: **Budget Memo #11: State Income Tax Distribution**  
Date: January 25, 2006

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The state income tax distribution to municipalities is relatively simple. Of the total state income tax received 10% goes into a Local Government Distributive Fund. The monies in the Fund are then divided by Illinois' official population and then allocated to cities and municipalities based on their official population numbers.



# Interdepartmental Memorandum

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To: Julia Carroll, City Manager  
From: Bill Stafford, Finance Director  
Subject: **Budget Memo #12: Sherman Plaza Parking Garage Revenue**  
Date: January 25, 2006

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It was requested that an estimate of revenues for the new Sherman Plaza Garage be provided.

## **SHERMAN PLAZA GARAGE ESTIMATED BUDGET**

<b>Revenues</b>	<b><u>BUDGET</u></b> <b><u>FY 2007</u></b>
Daily Tickets	\$400,000
Rentals	\$900,000
Keycard	\$3,000
Miscellaneous	\$2,000
Interest Income	\$5,000
Total Revenues	\$1,310,000
<b>Expenses</b>	
Sherman Avenue Operations	\$1,310,000
<b>Net</b>	<b>\$0</b>



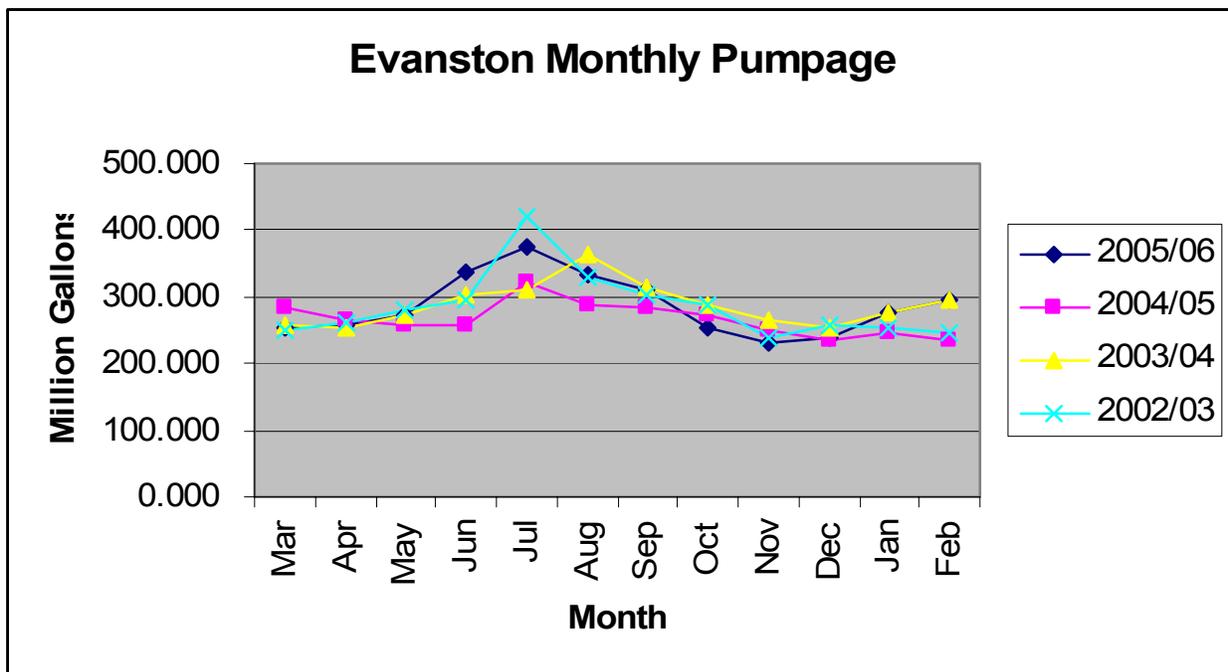
# Interdepartmental Memorandum

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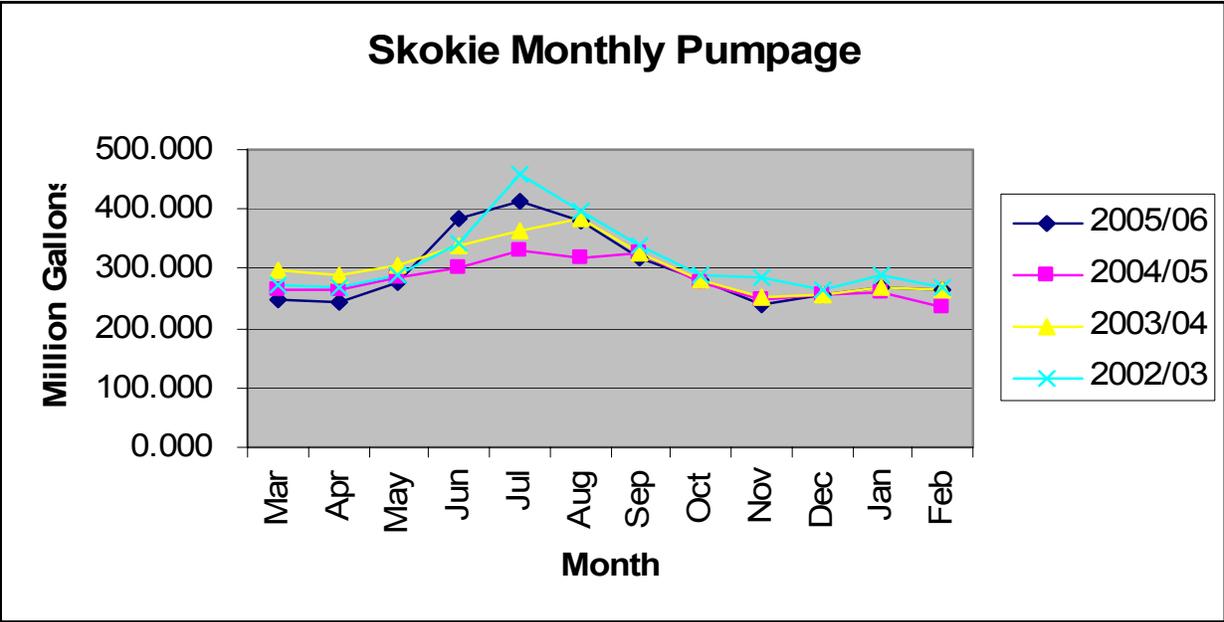
To: Julia Carroll, City Manager  
From: David Jennings, Director of Public Works  
Regina Lookis, Assistant Superintendent of Water and Sewer  
Subject: **Budget Memo # 13: Provide a comparison of 2005 water usage to prior years.**  
Date: January 27, 2006

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The graph below shows the water pumpage data to Evanston water users for four years. The usage peaks in the summer months in all years and the 2002 figures are the highest, just slightly over this year's 2005 peak.



For comparison purposes, we looked at the Skokie pumpage data for the same time period and this is shown on the following page.



The Skokie trends are similar to those in Evanston. Their water usage peaked in July as well in 2002, but that peak was only slightly higher than the 2005 peak.

It should be noted that while we did have high usage in the summer of 2005, we will probably not meet our revenue estimate for the year. The total volume of water pumped to both Evanston and Skokie was below average for the 2005/2006 fiscal year and revenues are anticipated to be less than projected for both entities at year end. It is anticipated that revenues generated from the sale of water to Skokie and Evanston combined will be approximately \$500,000 less than the original projections. Water sales to the Northwest Water Commission are anticipated to exceed the 2005/2006 budget by approximately \$330,000, which will offset this number. The hot dry summer of 2005 resulted in an increase in water usage by our residential customers. This increased usage was offset by a steady decline in water usage by both our commercial and industrial customers. These changes in the water usage pattern and the impact on revenue projections are being reflected in the Water and Sewer Rate Study that is currently in process.



# Interdepartmental Memorandum

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To: Julia Carroll, City Manager  
From: Catherine S. Radek, Superintendent of Administrative Services  
Subject: **Budget Memo #14: Fleet Fuel Efficiency and EVNORSCO**  
Date: January 25, 2006

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This is in response to questions raised at the recent budget review concerning fleet vehicles.

1) *Are new vehicles more fuel efficient? How are they performing? Is the City saving money?*

During FY2006 the City purchased the following vehicles:

- 14 Ford Crown Victoria police cars
- 8 Ford Taurus cars – 5 for police use and 3 for fire department use
- 2 pick-up trucks with utility bodies
- 3 cargo vans
- 1 street sweeper
- 5 refuse trucks
- 1 sewer cleaner truck
- 1 fire rescue truck

We do track cost per mile on all city vehicles.

The Ford Crown Victoria remains about the same in cost per mile.

The Ford Taurus is much more economical than the vehicles that were replaced. The Taurus replaced cars with V-8 engines which are not as fuel efficient as the V-6 3.0 liter engines in the new Taurus. The Taurus cars are performing well and we are saving money.

The pick up trucks, cargo vans and street sweeper in the first 5 months of service are running about the same number of miles per gallon as the vehicles they replaced.

For the 5 new refuse trucks, our report shows for 11,300 miles year to date, 3.03 miles to the gallon. For 5 older refuse trucks, our report shows for 13,400 miles year to date, 2.56

miles to the gallon. Therefore, during this rather short period of time we are noticing an increase in fuel efficiency of 18%, which will result in a cost savings.

The sewer cleaning truck will be placed in service this week and, therefore, we have no data to report.

The fire rescue truck is under construction and is scheduled for delivery in early April.

2) *How is EVNORSKO doing? And is it saving the City money?*

Unfortunately, EVNORSKO is not reaching its potential as we originally envisioned. At the onset of the project the City received a federal grant for the station itself and the installation costs. The city's share of the electrical hookup was about \$3,000. The city has two vehicles using CNG (a pool car and a van in facilities maintenance). Currently, to my knowledge, neither of our partners is using vehicles powered by compressed natural gas. I believe the reason is that most American vehicle manufacturers (Ford, Chevrolet, Chrysler) are no longer producing cars or vans with compressed natural gas fueling capability. Only Honda is producing a car, the Civic GX. We had hoped to purchase refuse trucks using CNG but the current cost for this is excessive – an additional \$55,000 per truck. Likewise, CNG technology on a street sweeper is also not economical in relation to the cost of the initial installation and the current cost of natural gas.

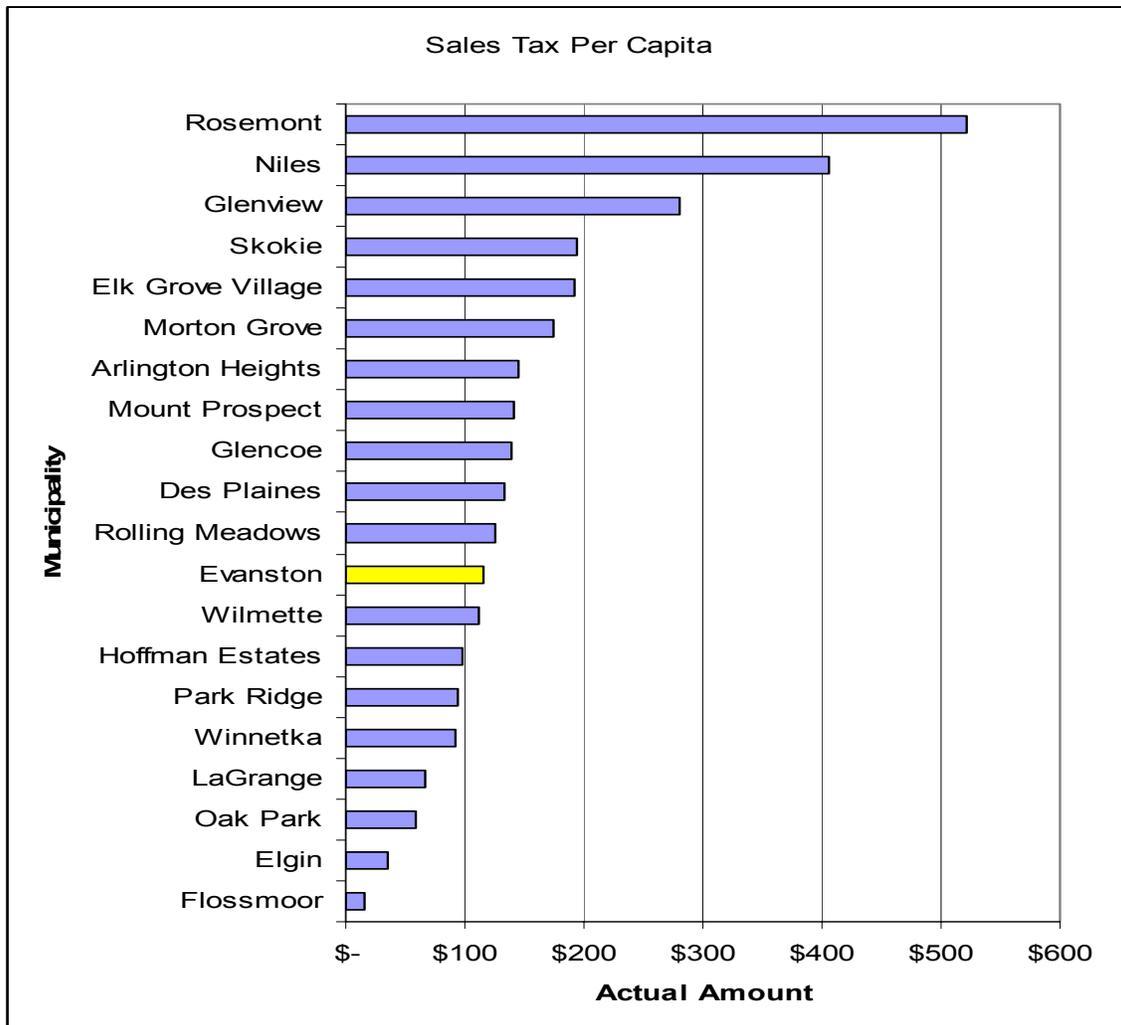
We do have a few private customers using the station but our revenues in the last year are not meeting our expenses. The EVNORSKO corporation officers will be meeting in February to discuss the status of the station and consider its future.



# Interdepartmental Memorandum

To: Julia Carroll, City Manager  
From: Bill Stafford, Finance Director  
Pat Casey, Director of Management and Budget  
Subject: **Budget Memo #15: A Comparison of Evanston's Sales Tax Revenue Compared to Other Communities**  
Date: January 25, 2006

This budget memo is in response to the issue of providing a comparison of the City of Evanston's Sales Tax Revenue to other communities. The following chart provides the total tax levy for Evanston and 19 comparable communities.





# Interdepartmental Memorandum

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To: Julia Carroll, City Manager  
From: Patrick G. Casey, Director of Management and Budget  
Subject: **Budget Memo #16: Provide current detail on sworn vs. civilian staff at Fire and Police.**  
Date: January 25, 2006

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This budget memo is in response to the question regarding the number of sworn vs. civilian personnel in the Fire and Police Departments.

**FIRE:**

109 Sworn (108 plus one new firefighter proposed in the FY07 budget for ½ year funding)  
  2 Civilians  
111 Total Positions

**POLICE:**

161 Sworn  
59 ½ Civilians  
220 ½ Total Positions



# Interdepartmental Memorandum

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To: Julia Carroll, City Manager  
From: Patrick G. Casey, Director of Management and Budget  
Subject: **Budget Memo # 17: Please explain the activity measures recorded for administrative adjudication on page 102 of the budget book**  
Date: January 25, 2006

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The statistics reported in the activity measures for administrative adjudication are based on actual historic data recorded in the access databases and Powerpark software. Projected activity for the upcoming fiscal year is derived by reviewing historic data and incorporating operational and legal changes affecting the administrative adjudication division as well as the divisions that write citations.

Data reported for 2006-2007 projected activity in parking summons issuance was incorrect. The correct information should be reported as attached.

# City of Evanston

## Office of Management and Budget

### 1625 – Administrative Adjudication

#### Description of Major Activities

The Administrative Adjudication office conducts adjudicatory hearings for all City code violations with the exception of those involving incarceration and moving traffic violations. A city managed hearings program was developed and has been proven to achieve the following outcomes:

- Provide a forum where charges of code violations can be resolved in an impartial and efficient manner.
- Increase revenue by eliminating court costs previously paid to the county.
- Increase the field work time of police, fire, parking enforcement and property inspectors and park rangers since they no longer need to appear in court.
- Improve the quality of life of citizens by reducing and/or eliminating many nuisance violations which took long periods of time to correct in Circuit Court.
- Educate citizens about the adjudicatory process so they will utilize the system and appreciate the benefits the program offers to them and to the City.

#### FY 2006-2007 Objectives

- Establish quarterly training for police, fire, property maintenance, and health divisions responsible for issuing compliance tickets.
- Improve ease of readability and comprehension for online ticket submissions.
- Perform evaluations of all Administrative Law Judges.

<b>Ongoing Activity Measures</b>	<b>2004-2005 Actual</b>	<b>2005-2006 Actual</b>	<b>2006-2007 Projected</b>
Number of parking summons issued	67,960	56,800	71,000
Number of parking tickets adjudicated	49,340	41,640	52,000
Percentage paid prior to hearing (parking)	30%	27%	55%
Percentage paid after hearing (parking)	36%	29%	10%
Number of property citations adjudicated	135	330	465
Number of police cases adjudicated	1,230	1,500	2,730
Other cases adjudicated (fire, health, parks)	40	50	90
Percentage of code cases paid	31%	30%	55%

#### Approved Adjustments in 2006-2007 Budget



# Interdepartmental Memorandum

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To: Julia Carroll, City Manager  
From: Bill Stafford, Finance Director  
Subject: **Budget Memo #18: Personal Property Replacement Tax**  
Date: January 25, 2006

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## ISSUE

There was a question about the City's ten month collections of the Personal Property Replacement Tax.

## ANALYSIS

The Personal Property Replacement Tax was created in 1975 as a state corporate income tax allocated to localities to replace the old corporate personal property tax. After several years of low collections this tax has significantly increased in concert with the increase in the state income taxes. As can be seen from the current FY 2006 budget of \$400,000, which is an increase over the FY 2005 budget of \$297,000, the revenue is growing.

The reason the actual year to date amount of \$646,223 is so high is that some of those monies have not yet been allocated to the pension funds. By law some of these monies have to go to the police and fire pension funds. This was delayed due to a turnover in staff and will be allocated next month.

The good news is that after checking with state and Municipal League officials the amount of Personal Property Replacement Tax estimated for the General Fund can be increased to \$483,000 due to the continued increases in income tax.



## Interdepartmental Memorandum

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To: Julia Carroll, City Manager  
From: Patrick G. Casey, Director of Management and Budget  
Subject: **Budget Memo #19: Provide a multi-year analysis of mental health board funding and provide an update on the Mental Health Board 2005-06 estimated actual.**  
Date: January 25, 2006

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The financial summary on page 224 of the proposed budget book incorrectly estimates the actual expenditures anticipated for the FY06 budget. The anticipation is that all funding will be distributed by the end of FY06 – equaling the allocation of \$828,900.

A spreadsheet detailing the last 10 years of funding for Mental Health Board programming is attached. It shows funding patterns from FY98 through the proposed FY07 budget allocation and includes various comparative analyses.

10 Year Comparison  
Mental Health Board Allocations

	Appropriation 1997-1998	Appropriation 1998-1999	Appropriation 1999-2000	Appropriation 2000-2001	Appropriation 2001-2002	Appropriation 2002-2003	Appropriation 2003-2004*	Appropriation 2004-2005	Appropriation 2005-2006	Proposed 2006-2007
Mental Health	\$ 420,800	\$ 420,800	\$ 403,000	\$ 403,100	\$ 403,100	\$ 328,000	\$ -	\$ -	\$ -	\$ -
Purchased Svcs.	\$ 729,620	\$ 667,700	\$ 636,500	\$ 645,900	\$ 654,900	\$ 530,900	\$ 828,900	\$ 828,900	\$ 828,900	\$ 746,100
<b>TOTAL SVCS.</b>	<b>\$ 1,150,420</b>	<b>\$ 1,088,500</b>	<b>\$ 1,039,500</b>	<b>\$ 1,049,000</b>	<b>\$ 1,058,000</b>	<b>\$ 858,900</b>	<b>\$ 828,900</b>	<b>\$ 828,900</b>	<b>\$ 828,900</b>	<b>\$ 746,100</b>
Administration	\$ 81,900	\$ 86,700	\$ 94,300	\$ 98,100	\$ 101,800	\$ 105,000	\$ 105,000	\$ 113,000	\$ 115,100	\$ 116,600
<b>TOTAL SVC. &amp; ADMIN.</b>	<b>\$ 1,232,320</b>	<b>\$ 1,175,200</b>	<b>\$ 1,133,800</b>	<b>\$ 1,147,100</b>	<b>\$ 1,159,800</b>	<b>\$ 963,900</b>	<b>\$ 933,900</b>	<b>\$ 941,900</b>	<b>\$ 944,000</b>	<b>\$ 862,700</b>
% Change over prior year		-4.64%	-3.52%	1.17%	1.11%	-16.89%	-3.11%	-2.28%	0.22%	-8.61%
<b>Funding Analysis</b>										
Annual CPI		1.70%	1.60%	2.70%	3.40%	1.60%	2.40%	1.90%	3.30%	3.40%
1997 appropriation compounded annually with associated CPI		\$ 1,253,269	\$ 1,273,322	\$ 1,307,701	\$ 1,352,163	\$ 1,373,798	\$ 1,406,769	\$ 1,433,498	\$ 1,480,803	\$ 1,274,219
Actual Appropriation % below compounded CPI figure		-6.23%	-10.96%	-12.28%	-14.23%	-29.84%	-33.61%	-34.29%	-36.25%	-32.30%
% Change over 1997-1998 without CPI		-4.64%	-7.99%	-6.92%	-5.88%	-21.78%	-24.22%	-23.57%	-23.40%	-29.99%
* The 2003-2004 fiscal year was the first in which Mental Health and Community Purchased Service appropriations were combined as one allocation										



# Interdepartmental Memorandum

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To: Julia Carroll, City Manager  
From: Patrick G. Casey, Director of Management and Budget  
Subject: **Budget Memo #20 : Update on 05-06 CIP Projects**  
Date: January 25, 2006

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Attached is a report summarizing the project activity for the 05-06 CIP Projects.

## Project Status Report 4yr Actuals - Summary for 05-06 General Obligation Bond Projects

Project # and Name	-----Actuals-----					Revenues	Life to Date Project Budget	Encumbered	Remaining Project Balance
	2005	2004	2003	2002					
416051 SERVICES TO GENERAL FUND	\$275,000	\$57,500					\$388,400		\$55,900
416052 CONTINGENCY FUND							\$1,287,944	\$632,300	\$655,644
416053 EMERGENCY PROJECT RESERVES	\$8,325						\$200,000	\$1,475	\$190,200
416001 INFORMATION TECHNOLOGY	\$415,169	\$75,887	\$363,710	\$501,974	(\$600,000)		\$914,000	\$373,780	\$449,164
416014 TELEPHONE SYSTEM	\$63,028	\$20,436					\$150,000	\$42,749	\$23,787
416041 CITY NETWORK INFRASTRUCTUR	\$32,658	\$186,653					\$401,000	\$12,746	\$168,942
416116 EMERGENCY GENERATOR							\$75,000		\$75,000
416020 FINANCIAL/HR SOFTWARE SYST	\$408,141	\$937,334	\$2,060,912	\$1,538,906			\$2,188,100	\$168,596	\$674,029
416130 CASHIERING SOFTWARE							\$175,000		\$175,000
415350 MASON PARK	\$512,660				(\$16,000)		\$437,200	\$157,821	(\$217,281) *
415354 JAMES PARK FY03 SOCCER FIE	\$5,587	\$39,226					\$146,166	\$100,979	\$374
415355 LOVELACE PARK	\$719,871	\$26,813	\$6,520				\$926,000	\$132,478	\$46,837
415359 EIDEN PARK	\$3,832						\$356,000	\$550	\$351,618
415360 MONROE TOT LOT	\$1,566						\$117,000	\$550	\$114,884
415361 SARGENT PARK	\$986						\$138,000		\$137,014
415371 LIGHTHOUSE BEACH HOUSE REP							\$25,000		\$25,000
415854 ALLEY PAVING - CITY SHARE	\$592,910	\$200,322	\$317,494	\$104,043	(\$1,000,000)		\$1,006,700	\$497,010	\$216,459 *
415856 ALLEY PAVING - PRIVATE SHA	\$777,351	\$660,118	\$434,339	\$143,847			\$1,546,241	\$316,598	(\$207,826) *
415857 STREET RESURFACING	\$108,257	\$1,127,871	\$427,398	\$270,115	(\$1,014,000)		\$1,516,429	\$192,548	\$1,101,753
415862 TRAFFIC SIGNAL SYST STUDY		\$35,303	\$38,658				\$50,000		\$14,697
415864 50/50 CURB & SIDEWALK PRG	\$338,783	(\$186,026)	\$71,249	\$83,764	(\$318,842)		\$176,038	\$3,658	\$287,390
415867 BLOCK CURB REPLACEMENT	\$51,511	\$37,623	\$72,021	\$25,951			\$189,896	\$612	\$100,150
415868 STREETLIGHT UPGRADE PROGM	\$144,797	\$321,156	\$234,080	\$105,716			\$1,011,454	\$83,628	\$461,872
415870 NEIGHBORHOOD TRAFFIC CALM	\$17,829	\$75,058	\$27,960	\$32,947			\$258,496	\$37,439	\$128,170
415871 TRAFFIC SIGNAL UPGRADES							\$500,000		\$500,000
415880 PUBLIC WORKS CAPITAL EQUIP	\$255,000						\$255,000		\$0
415881 ROAD CONST.RELATED IMPROVE	\$139,402						\$175,000		\$35,598
416028 TRAFFIC SIGNAL& ST.LIGHT M	\$86,029	\$67,544	\$42,947	\$702			\$155,000	\$50,000	(\$48,572) *
416096 BIKE PLAN IMPLEMENTATION	\$6,278	\$34,698					\$175,000	\$129	\$133,895
415321 BAKER PARK	\$8,075						\$15,000		\$6,925
415365 CLARK ST BEACH HOUSE FAC	\$498						\$25,000	\$5,898	\$18,604
415367 GREENWOOD ST BEACH HOUSE F	\$525						\$25,000	\$5,898	\$18,577

Project # and Name	-----Actuals-----				Revenues	Life to Date Project Budget	Encumbered	Remaining Project Balance
	2005	2004	2003	2002				
415377 LIGHT / FOG HOUSES FAC		\$575				\$90,000		\$89,425
415378 GREENLEAF PARK SHELTER	\$930					\$25,000	\$5,898	\$18,172
415509 CHANDLER CENTER FAC	\$6,639		\$22,543			\$216,882	\$210,243	(\$0.14)
415686 ECOLOGY CENTER FAC		\$2,521			(\$3,564)	\$85,000		\$86,043
415718 POLICE - FIRE HQ INTERIOR						\$225,000	\$14,648	\$210,352
415720 POLICE - FIRE HQ ROOF	\$73,682					\$135,000	\$43,999	\$17,319
415802 FIRE STATION #5	\$16,720			\$1,640		\$521,084	\$426,869	\$77,495
416086 SERVICE CENTER PAINTING	\$8,787					\$95,000	\$5,924	\$80,288
416089 SERVICE CENTER SECURITY SY		\$7,565				\$79,500	\$15,130	\$56,805

\* 415350 Mason Park: Includes the encumbrance representing the CDBG portion. The costs will be appropriately allocated to CDBG upon completion of the project.

\* 415584 and 415856 Alley Paving: Please note that while the Private Share portion is overexpended, the City Share portion has sufficient funds cover this negative. The expenses will be balanced between the two project numbers.

\* 416028 Traffic Signal and Street Light Maint: Poles were ordered in advance due to a long production period and to to ensure an adequate supply for the coming year.



# Interdepartmental Memorandum

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To: Julia Carroll, City Manager  
From: Frank Kaminski, Chief of Police  
Subject: **Budget Memo #21: Youth Outreach and School Liaison Programs**  
Date: January 25, 2006

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This budget memo is in response to the question regarding the budget increases in the Youth Outreach and School Liaison programs.

The Youth Outreach Initiative is a program established six years ago through a grant from the Cook County Judicial Advisory Council (JAC) through the Federal Local Law Enforcement Block Grant (LLEBG) program. The program works with at-risk Evanston youth to offer alternatives such as continuing education, job placement, special needs, etc. The program has been very successful and is the cornerstone of the entire JAC group of programs. Funding over the years has shifted to Homeland Security leaving less funding for social programs but this program survived the “cut” each year despite reductions in dollars and recipients. Alas, the funding has run out for the LLEBG awards so in order for the EPD to continue our work with the youth of Evanston we must request funding through the budget process. The request is for \$50,000 and this covers the cost of two youth advocates and the related expenses of running the program.

The School Liaison Officers work with the three middle schools and the high school and their duties are outlined in the budget book. The increases in cost reflect merit and longevity increases for the four (4) officers and an increase in the auto fleet chargeback.



# Interdepartmental Memorandum

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To: Julia Carroll, City Manager  
From: Patrick G. Casey, Director of Management and Budget  
Subject: **Budget Memo # 22: Is the General Contingency account a complete listing of all City contingencies?**  
Date: January 25, 2006

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The General Contingency business unit provides funds for the City's general fund operations for purposes unanticipated at the time of budget adoption. There are no other contingency accounts budgeted in the City's General Fund. As is the General Fund policy, unexpended funds revert to cash balance at the end of the fiscal year or are used to offset unexpected over-expenditure or under-performing revenue streams.

**The FY 2005-2006 Appropriation for General Contingency is \$7,195,300:**

This figure did not include salary adjustments. In FY06, the adjustments were made to each individual business unit because all contracts were finalized. Additionally, there was no increase for health insurance in FY06, due to the consolidation to 100% Blue Cross/Blue Shield. It did include two transfers to the Capital Improvement Plan for streets – the result of one time building permit revenue from the Sherman Plaza Development.

**The FY 2006-2007 Proposed Appropriation for General Contingency is \$9,919,200:**

This figure includes salary adjustments - including FICA, IMRF (pension), and Medicare - for all employees, including those who fall within the 3 contracts currently in negotiation. Additionally, there is a budgeted increase for health insurance.

There are some small contingency allocations in non-general funds, including:

Emergency Telephone Fund	\$ 5,000
CDBG Administration Fund	\$ 2,800
Church Street Garage Fund	\$ 5,000
Parking System Fund	\$12,700
Water Fund	\$ 1,000
Sewer Fund	\$ 800
Fleet Fund	\$ 600

Total for Other Funds \$27,900

Each fund maintains a rolling cash balance, and any unexpended contingency funding is rolled into the balance for reallocation to the fund in the following year.



# Interdepartmental Memorandum

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To: Julia Carroll, City Manager  
From: Frank Kaminski, Chief of Police  
Subject: **Budget Memo #23: School Liaison Funding**  
Date: January 25, 2006

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This memo is in response to the question regarding City funding of School Liaison officers.

It has been a long standing agreement with School Districts 65 and 202 that School Liaison Officers would work within the middle schools and high school to educate students concerning drugs and gangs. Our partnership with the schools is such that we provide the service as a member of the community and that those services were for the benefit of the students involved. Neither the Department nor the City of Evanston has approached the School Districts concerning funding these programs. There has been no official dialogue between the City and the School Districts concerning a change in this policy. And regardless, the Evanston taxpayer will pay the expense no matter which entity budgets the service.

Below is a list of municipalities who have School Liaison Officers and the current agreement with their respective school districts as to the obligation by the school district:

Schaumburg Police	1 H.S. Officer: 9 months full salary, plus overtime and some uniform allowance 3 Jr. High Officers: 50/50 during school year
Addison Police	1 H.S. Officer: 60% 1 Jr. High Officer: 60%
Bartlett Police	1 H.S. Officer: 71% * 1 Middle School Officer: 71% * *71% of salary, benefits, uniform, and overtime (excluding police investigations), plus office and phone
Skokie Police	H.S. Officers: 70% of salary, benefits, equipment, and overtime for time spent in schools.
Park Ridge Police	2 H.S. Officers: 100% of 10 months salary/benefits, plus total uniform allowance, plus \$1,000 specialty pay (\$250/quarter)
Naperville Police	60% of officer cost during the school year
Buffalo Grove Police	1 H.S. Officer: 100% of average officer's salary for 9 months