

CITY OF EVANSTON

**2006 - 2007
BUDGET MEMO
REQUESTS 24 - 34**



City of
Evanston™

CITY OF

2100 Ridge Avenue
Evanston, Illinois 60201

Phone: 847-328-2100

Website: www.cityofevanston.org

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.
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.
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

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does the City of Evanston's current situation compare with other communities regarding the provision of these services?

24. Provide information on the provision of Crossing Guards. 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?
25. Provide detail on current vacancies with information on the status of the hiring process and the duration of the vacancy. Please provide an accounting of all the positions for which we budgeted in 2005-2006 but never filled. For those positions that were unfilled on March 1 but not vacant all year, please provide info on month filled. What positions became vacant during the year and for what period did they remain vacant? Please give department, job titles and salaries in your responses.
26. Provide details on the City Benefit Policy including: a) what is the policy b) a three year history of sick leave payouts by department c) where the funds come from to pay for payout costs d) what is the City policy on personal business leave e) what is the City policy on vacation. Additionally, is there an employee manual?
27. Provide a property tax bill from another community and compare it to a property tax bill from an Evanston resident.
28. Provide an explanation as to why the 10-month financial report differs from the City Clerk's office report on Real Estate Transfer Tax revenue.
29. Provide information on how Evanston's restaurant sector is performing.
30. Provide a report detailing how the food and beverage tax would affect a restaurant business and how the tax would affect a typical bill.
31. Show what the property tax increase (dollar and percent) would be without an increase to the General Fund non-pension.
32. Follow Up to Budget Memo 14.
 - a. How many cars are using EVNORSKO
 - b. Provide a cost benefit analysis of the facility.
33. Follow up to Budget Memo 15.
 - a. Provide total dollars for sales tax receive by each municipality.
 - b. Identify % of the general fund supported by sales tax.
 - c. Identify % of entire budget supported by sales tax.
34. Provide a cost benefit analysis of Administrative Adjudication, including:
 - a. Breakdown of findings and collection by ticket area (property, police, NU, parking, etc)
 - b. Hourly cost for hearing officers and amount paid year-to-date.



Interdepartmental Memorandum

To: Julia Carroll, City Manager
From: David Jennings, Director of Public Works
Subject: **Budget Memo #24: Provision of Crossing Guards**
Date: February 3, 2006

ISSUE:

There was discussion by Council concerning the provision of Crossing Guards by the City. Council had the following questions:

- Does Evanston 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?

ANALYSIS:

The following are responses to Council's questions:

- We provide this service using City employees. This service has been provided by the City for at least 25 years, probably longer. The program is currently run by Public Works, and was previously operated by the Police Department.
- Department records do not indicate why this service is fully funded by the City.
- In an effort to determine how Evanston compares with other communities, Public Works sent a survey request to 17 area municipalities and asked them how they funded their crossing guards. We received responses from 11 communities, with 10 reporting that the municipality funds the program 100%. Those reporting 100% city or village funding included: Elgin; Elk Grove Village; Highland Park; Hoffman Estates; Lincolnwood; Mt. Prospect; Niles; Rolling Meadows; Wheeling; and Wilmette. Only Arlington Heights reported that the schools funded their guards.



Interdepartmental Memorandum

To: Julia Carroll, City Manager
From: Judy Witt, Director of Human Resources
Subject: **Budget Memo #25: Position Vacancy Information**
Date: February 1, 2006

Attached are reports responding to requests for information on vacancies that existed on 3/1/05 and their current status, including those vacancies which remain unfilled to date and explanations therefore; and positions which have become vacant since 3/1/05 and their status to date.

Generally, in order to fill vacancies, the following actions are taken:

- The job description is reviewed in detail by the department to account for any changes in the position, and to ensure an accurate representation of the position.
- Vacancies are open for application for a minimum of 10 days; a variety of recruitment sources are used in order to attract qualified candidates.
- Selection materials are developed by Human Resources and the hiring department – written tests, practical tests, computer skills tests, writing samples, and structured oral interview questions.
- Applications received are reviewed for qualifications by Human Resources and the hiring department.
- Selection processes implemented (tests, oral interviews).
- Hiring department and Human Resources review results of selection process.
- Hiring department identifies candidate for job offer; references checked.
- Job offer made; pre-employment requirements scheduled (pre-employment medical exam, drug/alcohol test, etc.).
- New employee starts work.

In many cases, the hiring department does a review of the overall need for the position, ways to possibly re-organize or otherwise restructure the position, and other factors to determine if there are ways to streamline business practices or increase effectiveness or efficiency prior to advertising the vacancy. This review, depending on scope, can take several months to complete appropriately. These kinds of reviews can lengthen the time between a vacancy occurring and a new employee being hired.

Positions Vacant as of 3/1/05

<u>Department</u>	<u>Job Title</u>	<u>Annual Salary</u>	<u>Date Filled</u>
City Manager's Office	Executive Assistant	\$54,415	4/4/2005
	Safety Manager	\$55,440	See Below
Community Development	Property Maintenance Inspector I	\$44,284	3/14/2005
Health & Human Services	Division Chief	\$58,540	4/25/2005
Human Relations	Human Relations Specialist	\$46,066	See Below
Human Resources	Human Resources Assistant	\$42,491	4/25/2005
Management & Budget	Administrative Assistant	\$37,615	In process
	Administrative Adjudication Manager	\$54,417	12/12/2005
Parks/Forestry & Rec	Weekend/Evening Coordinator Fleetwood/Jourdain	\$37,616	6/13/2005
	Director, Arts Council	\$55,440	6/13/2005
	Recreation Program Manager Fleetwood/Jourdain	\$40,794	7/11/2005
	Parks/Forestry Worker II	\$42,037	8/22/2005
	Recreation Program Manager Theater	\$40,794	See Below
	Clerk Typist II	\$30,830	See Below
Police	Service Desk Officer	\$35,083	4/4/2005
	Police Officer	\$49,739	4/7/2005
	Records Input Operator	\$32,155	4/11/2005
Public Works	Director of Transportation/ City Engineer	\$73,229	4/18/2005
	Public Works Supervisor	\$52,832	7/11/2005
	Traffic Electrician Leader	\$50,960	7/11/2005
	Engineering Associate II	\$37,616	10/5/2005

Equipment Operator II	\$44,075	10/17/2005
Equipment Operator II	\$44,075	10/17/2005
Equipment Mechanic III	\$47,112	10/21/2005
Equipment Operator II	\$44,075	10/31/2005
Equipment Operator II	\$44,075	11/14/2005
Equipment Operator II	\$44,075	11/29/2005
Parking Enforcement Supervisor	\$52,270	See Below
PW Maintenance Worker II	\$42,681	In process
PW Maintenance Worker II	\$42,681	In process
Superintendent, Water/Sewer	\$73,229	In process

Positions vacant as of 3/1/05 remaining vacant/reason

Safety Manager	Recruited twice; job offers refused (decided not to relocate, salary). Currently re-thinking positions, duties, etc., vis a vis Risk Manager.
Human Relations Specialist	Frozen to meet SYEP expenses until 9/05; frozen by City Manager 10/25/05; proposed for reduction to half-time in proposed FY06-07 budget, pending Council budget review.
Administrative Assistant	Job offer refused; position held due to workload and filling other positions in dept. frozen by City Manager from 10/25/05 until 12/20/05; currently in process.
Recreation Program Manager Theater	Center Mgr. responsible for position ill; hold on recruitment; reviewing division organization; position frozen by City Manager 10/05; as of 12/5/05 position frozen by City Manager and remains on hold pending Council budget review.
Clerk Typist II - Crown	Held vacant pending division reorganization. Now transferred to Recreation Business Office as a Bookkeeper, as part of Business Office reorganization.
Public Works Maintenance Worker II	Held until Equipment Operator II positions filled; now in process.
Superintendent, Water/Sewer	Held until other operational positions in the department filled or in process. Currently in process with executive search firm.
Public Works Supervisor	Recruitment held due to review of organizational duties; now in process.
Parking Enforcement Supervisor	Held pending review of operations and possible restructuring; review complete; recruitment process to begin mid-February.

Positions Which Became Vacant 3/1/05 to date

<u>Department</u>	<u>Job Title</u>	<u>Date Vacant/Reason</u>	<u>Annual Salary</u>	<u>Date Filled/Status</u>
Community Development	Property Maintenance Inspector I	3/29/05 (Resignation)	\$44,284	10/31/2005
	Assistant Director, Zoning	8/3/2005 (Resignation)	\$58,540	In process
	Executive Secretary	9/22/05 (Retirement)	\$37,616	In process
	Property Maintenance Supervising Inspector	10/14/05 (Retirement)	\$52,270	12/27/2005
	Assistant Permit Coordinator	12/2/05 (Retirement)	\$36,309	In process
	Construction Rehabilitation Specialist	12/27/05 (Promotion)	\$48,009	In process
	Plumbing/Mechanical Inspector	1/6/06 (Retirement)	\$44,284	In process
Facilities Management	Facilities Management Worker III	new position FY05-06	\$50,960	9/19/2005
Finance	Sr. Accountant	12/29/05 (Resignation)	\$52,260	In process
Fire	Management Analyst	new position FY05-06	\$49,014	6/20/2005
	Shift Chief	11/3/05 (Retirement)	\$65,776	11/14/2005
	Fire Captain	5/5/05 (Disability)	\$57,213	5/16/2005
	Fire Captain	11/14/05 (Promotion)	\$57,213	11/14/2005
	Firefighter	3/5/05 (Retirement)	\$46,698	10/3/2005
	Firefighter	new position FY05-06	\$46,698	10/3/2005
	Firefighter	4/23/05 (Retirement)	\$46,698	2/7/2006
	Firefighter	4/26/05 (Disability)	\$46,698	2/7/2006
	Firefighter	5/16/05 (Promotion)	\$46,698	2/7/2006
	Firefighter	6/3/05 (Retirement)	\$46,698	2/7/2006
	Firefighter	8/29/05 (Retirement)	\$46,698	2/7/2006
	Firefighter	11/14/05 (Promotion)	\$46,698	2/7/2006
	Firefighter	12/30/05 (Discharge)	\$46,698	2/20/2006
	Firefighter	2/4/06 (Resignation)	\$46,698	2/20/2006
Health & Human Services	Secretary II	4/4/05 (Promotion)	\$34,885	7/25/2005
	Public Health Nurse	7/12/05 (Resignation)	\$44,733	In process
	Outreach Specialist	8/19/05 (Resignation)	\$40,774	2/13/2006
	Clerk Typist I	5/24/05 (Death)	\$28,333	In process
	Public Health Nurse Supervisor	11/4/05 (Resignation)	\$54,639	In process
	Communicable Disease Surveillance Spec.	12/7/05 (Discharge)	\$44,733	In process
Law	Staff Attorney	3/4/05 (Resignation)	\$54,417	2/13/2006
	Staff Attorney	1/13/06 (Retirement)	\$73,229	2/13/2006
Library	Custodian II	3/29/05 (Discharge)	\$42,037	5/15/2005
	Technical Services Manager	12/16/05 (Resignation)	\$55,440	In process

Management & Budget	Management Analyst	new position FY05-06	\$49,014	10/17/2005	
	Management Analyst	new position FY05-06	\$49,014	frozen, moved to Finance	
	Information Technology Project Manager	5/05 reclass of vacant position	\$80,350	7/25/2005	
	Information Systems Trainer	8/30/05 (Resignation)	\$59,222	In process	
Parks/Forestry & Rec	Parks/Forestry Worker III	5/3/2005 (Discharge)	\$44,075	6/6/2005	
	Parks/Forestry Worker III	9/27/05 (Resignation)	\$44,075	11/14/2005	
	Weekend/Evening Coordinator	10/17/05 (Resignation)	\$37,616	In process	
	Bookkeeper	transfer of vacant position from Crown	\$37,615	In process	
Police	Police Officer	3/4/05 (Resignation)	\$49,739	4/7/2005	
	Police Officer	3/14/05 (Retirement)	\$49,739	4/7/2005	
	Police Officer	3/16/05 (Resignation)	\$49,739	4/7/2005	
	Police Officer	3/25/05 (Retirement)	\$49,739	7/6/2005	
	Police Officer	4/1/05 (Retirement)	\$49,739	7/6/2005	
	Police Officer	4/18/05 (Retirement)	\$49,739	7/6/2005	
	Police Officer	4/28/05 (Retirement)	\$49,739	7/6/2005	
	Police Officer	5/3/05 (Resignation)	\$49,739	7/6/2005	
	Police Officer	5/13/05 (Resignation)	\$49,739	7/6/2005	
	Police Officer	6/16/05 (Resignation)	\$49,739	7/6/2005	
	Police Officer	7/3/05 (Resignation)	\$49,739	8/15/2005	
	Police Officer	7/11/05 (Resignation)	\$49,739	9/12/2005	
	Police Officer	9/1/05 (Resignation)	\$49,739	9/15/2005	
	Police Officer	9/12/05 (Retirement)	\$49,739	9/28/2005	
	Police Officer	9/13/05 (Resignation)	\$49,739	9/28/2005	
	Police Officer	9/19/05 (Resignation)	\$49,739	9/28/2005	
	Police Officer	9/27/05 (Retirement)	\$49,739	9/28/2005	
	Police Officer	10/20/05 (Resignation)	\$49,739	1/7/2006	
	Police Officer	10/21/05 (Retirement)	\$49,739	1/7/2006	
	Police Officer	11/4/05 (Resignation)	\$49,739	1/7/2006	
	Police Officer	11/26/05 (Retirement)	\$49,739	1/7/2006	
	Police Officer	12/19/05 (Promotion)	\$49,739	1/7/2006	
	Police Officer	12/19/05 (Promotion)	\$49,739	1/7/2006	
	Police Sergeant	4/28/05 (Retirement)	\$62,358	12/19/2005	
	Police Sergeant	11/17/05 (Retirement)	\$62,358	12/19/2005	
	Police Commander	11/4/05 (Retirement)	\$62,501	on hold	
	Deputy Police Chief	3/30/05 (Retirement)	\$73,229	on hold	
		(Police Officer hired in advance of eventual promotion)		1/7/2006	
		Service Desk Officer	7/5/05 (Resignation)	\$35,083	9/12/2005
		Telecommunicator	3/29/05 (Resignation)	\$44,288	4/11/2005
		Telecommunicator	8/1/05 (Resignation)	\$44,288	In process
		Chief Animal Control Warden	4/5/05 (Resignation)	\$46,425	10/3/2005
	Property Officer	4/15/05 (Retirement)	\$42,510	10/10/2005	

Police - continued	Assistant Communications Coordinator	5/20/05 (Resignation)	\$48,110	In process
	Crime Prevention Specialist	5/27/05 (Retirement)	\$44,284	2/6/2006
	Animal Control Warden	10/3/05 (Promotion)	\$46,425	frozen by City Mgr.
	Service Desk Supervisor	11/9/05 reclass of vacant position	\$59,218	1/30/2006
Public Works	Parking Operations Clerk	new position FY05-06	\$36,309	12/5/2005
	Management Analyst	FY05-06 traded vacant position	\$49,014	In process
	Water Plant Operator	6/1/05 (Retirement)	\$55,203	10/31/2005
	Equipment Operator II	6/10/05 (Transfer)	\$44,075	11/29/2005
	Traffic Electrician	7/11/05 (Promotion)	\$47,112	In process
	Equipment Mechanic III	7/11/05 (Retirement)	\$47,112	1/23/2006
	Lead Mechanic	9/23/05 (Vol. Reduction)	\$49,920	In process
	Traffic Electrician Technician	10/14/05 (Retirement)	\$42,510	In process
	Equipment Operator II	11/7/05 (Resignation)	\$44,075	1/9/2006
Superintendent, Streets/Sanitation	12/30/05 (Retirement)	\$73,229	In process	



Interdepartmental Memorandum

To: Julia Carroll, City Manager
From: Judy Witt, Director of Human Resources
Subject: **Budget Memo #26: Information on Employee Benefits Including a 3 Year History of Sick Leave Pay Outs by Department**
Date: February 1, 2006

A number of questions have been asked regarding City policies relating to paid leave. Below is the information requested on annual sick leave payouts. Attached is a memo detailing existing paid leave benefits, and a listing of positions by employee group. Please note that if the Council wishes to discuss these items, due to ongoing collective bargaining, the discussion should be held in Executive Session.

Annual Sick Leave Payout by Department

<u>Department</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
City Clerk's Office	\$451	-0-	\$490
City Manager	\$5,342	\$1,931	\$2,230
Community Development	\$6,327	\$5,258	\$4,861
Facilities Management	\$2,502	\$4,727	\$5,049
Finance	\$2,900	\$3,979	\$3,662
Fire	\$172,311	\$155,264	\$162,534
Health/Human Svcs.	\$5,092	\$3,287	\$3,164
Human Resources	\$1,825	\$2,645	\$2,031
Law	\$3,360	\$4,270	\$4,430
Library	\$6,002	\$7,185	\$7,938
Parks/Forestry & Rec	\$15,721	\$19,137	\$16,247
Police	\$112,546	\$98,435	\$72,245
Public Works	\$18,161	\$17,222	\$15,072
<hr/>	<hr/>	<hr/>	<hr/>
Total	\$352,540	\$323,340	\$299,953

Annual sick leave payout serves as an incentive to employees to not use sick leave unnecessarily. It also serves to reduce the City's compensated absence liability.

Funding is from the departmental salary accounts.

In addition to the question regarding sick leave payouts, a series of questions was asked relating to employee benefits. Attached are summaries of benefits by employee group. However, an overview of this subject may prove helpful in understanding these charts.

As public sector employees, City employees have the right under State law to form and join unions. The City has four recognized formal bargaining units:

- International Association of Fire Fighters (IAFF) has represented certain positions in the Fire Department since the early 1970's. The current bargaining unit includes Firefighters, Fire Captains and Shift Chiefs.
- American Federation of State, County and Municipal Employees (AFSCME) has represented field positions in many departments since the early 1970's, and beginning in 2003 the bargaining unit was enlarged to its current status. The current bargaining unit includes field, office, professional, clerical, technical, full and part-time employees in virtually every department in the City. A list of the positions covered by this bargaining unit is attached.
- Police Officers were originally represented by the Combined Counties Police Association, and since 1997 by the International Brotherhood of Teamsters (Teamsters). The current bargaining unit includes Police Officers, Telecommunicators, Service Desk Officers and Towing Coordinator.
- Police Sergeants became a recognized bargaining unit in 1993, represented by the Fraternal Order of Police (FOP).

The City is required to negotiate with these unions on matters of wages, hours and conditions of employment; this has been interpreted broadly by the Illinois Labor Board over the years. Further, while there remain some issues that are not mandatory subjects of bargaining, (such as reduction in force) we are required to bargain over the impact of such decisions.

Sworn Police and Fire bargaining units do not have the right to strike if agreement cannot be reached on contract negotiations. In its place, the Illinois Public Labor Relations Act has a very detailed alternative impasse resolution process, culminating in binding interest arbitration before a neutral arbitrator. The process establishes a time frame for moving from negotiation to mediation to arbitration. Items proposed by either side that cannot be agreed upon at the table are discussed in mediation and, failing agreement at that stage, are placed before an arbitrator. The interest arbitration process is lengthy and expensive, and ultimately the arbitrator, with no ties to Evanston, issues a binding decision.

The remaining employees are not unionized, and include a wide variety of positions throughout the City. These include management positions; administrative, clerical, technical, professional positions not included in the union; seasonal employees; and permanent part-time positions working less than 10 hours/week. A list of the positions in this employee group is attached.

Therefore, wages and benefit packages are negotiated with the unions; the City Manager determines the appropriate wage and benefit package for the non-union employees. The City Council is the approving authority on union contracts, following ratification of the members. The City Council approves wages and changes to benefit packages for non-union employees as part of the overall budget adoption, after discussion in Executive Session.

Schedules on Paid Leave Benefits, including vacation, sick, holiday, compensatory, and other leaves follow. The last attachment is a listing of positions by employee group.

PAID LEAVE BENEFITS

Vacation

Vacation is granted to employees as paid time off, and is a basic benefit. We encourage employees to utilize earned vacation for basic rest, relaxation and their overall well-being. Vacations are scheduled in advance by the employee, which allows the department to appropriately schedule workload. The City is required to pay a terminating employee all earned but unused vacation at time of termination; vacation balances are also a liability to the City as compensated absences. The City's vacation schedules are very similar to other municipalities.

Costs associated with vacation are indirect at best; only in certain instances does service delivery require overtime. Vacations are scheduled in advance so that departments can manage adequate staffing levels. Vacation earned but not used becomes a liability to the City in terms of terminating payouts. A variety of mechanisms are used to reduce vacation accruals: a limit on the maximum accrual; allowing direction of vacation days to a post-retirement health plan, and allowing for cash out of accrued vacation. Until 2006, management employees had an unlimited accrual; effective January 1, 2006, management employees have limited accruals. The maximum accrual for all employee groups is now two years – i.e. if 10 days per year accrue, the employee can have no more than 20 vacation days accrued at any one time.

AFSCME

First year through completion of 6 th year	10 days
Seventh year through completion of 14 th year	15 days
Fifteenth year through completion of 19 th year	20 days
Twentieth and twenty-first year	21 days
Twenty-second year	22 days
Twenty-third year	23 days
Twenty-fourth year	24 days
Twenty-fifth year and beyond	25 days
Maximum accrual:	Two years

Note: This is the schedule for full-time employees. Permanent part-time employees earn vacation on a pro-rated schedule based on the number of hours budgeted to work in a week (25%, 50% or 75%)

TEAMSTERS

Recruitment through 4 th year	10 days
Fifth year through 6 th year	12 days
Seventh year through 10 th year	15 days
Eleventh year through 14 th year	17 days
Fifteenth year through 20 th year	20 days
Twenty-first year	21 days
Twenty-second year	22 days
Twenty-third year	23 days
Twenty-fourth year	25 days

Maximum accrual: Two years

FOP (Sergeants)

Recruitment through 4 th year	10 days
5 th year through 6 th year	14 days
7 th year through 10 th year	15 days
11 th year through 14 th year	17 days
15 th year through 20 th year	20 days
21 st year	21 days
22 nd year	22 days
23 rd year	25 days

Maximum accrual: Two years

IAFF (Fire)

One year but less than six years	5 24-hour shifts
Six years but less than 12 years	7 24-hour shifts
Twelve years but less than 15 years	8 24-hour shifts
Fifteen years but less than 20 years	10 24-hour shifts
Twenty years but less than 25 years	11 24-hour shifts
Twenty-five years or more	12 24-hour shifts

Note: Sworn Fire employees work 24 hours and then are off for 48 hours, thereby having an average 49.8 hour workweek.

Maximum accrual: Two years

Non-union

First through 5 th year	10 days
Sixth through 13 th year	15 days
Fourteenth through 20 th year	20 days
Twenty-first year	21 days
Twenty-second year	22 days
Twenty-third year	23 days
Twenty-fourth year	24 days
Twenty-fifth and beyond	25 days

Maximum accrual: Two years

Note: This is the schedule for full-time employees. Permanent part-time employees earn vacation on a pro-rated schedule based on the number of hours budgeted to work in a week (25%, 50% or 75%)

Management (Directors, Division Head, Command Staff)

First year through 10 th year	15 days
Eleventh through 19 th year	20 days
Twentieth year and beyond	25 days

Maximum accrual: Two years (eff. 2006)

Sick Leave

Paid sick leave is a basic benefit granted to employees. It allows the employee who is truly sick to get well without infecting co-workers, and to attend to medical needs of their immediate families under certain circumstances. Sick leave is a benefit that can be prone to abuse, and the City has rules in place for verifying use of sick leave, dealing with chronic sick leave usage, detecting and resolving actual sick leave abuse, etc.

Sick leave by its nature is not scheduled in advance, and so places a burden on the departments to either reschedule work activities, or as necessary, hire back an additional employee at overtime rates to replace the employee.

An annual payout and a terminating payout are used as incentives to employees to only use sick leave when truly ill.

AFSCME

First six months of employment	½ day per month
Thereafter	1 day per month
Maximum accrual	275 days

Terminating payout: Must have 5 years of service to be eligible; must retire or resign (terminations render employee ineligible for terminating sick leave payout); paid out 85% of days over 20, to a maximum of 40 days pay.

Annual payout: None currently; historic field unit has not had an annual payout for 20 years; “new” unit employees (former non-union) had this benefit prior to the 3/1/03 contract consolidating both groups of employees.

Note: This is the schedule for full-time employees. Permanent part-time employees earn sick leave benefits on a pro-rated schedule based on the number of hours budgeted to work in a week (25%, 50% or 75%)

IAFF (Fire)

First year of employment 3 24-hour shifts
Thereafter 6 24-hour shifts

Maximum accrual: 95 24-hour shifts

Terminating payout: Must have 10 years of service; must resign or retire; 100% of up to 500 hours is directed to the Post-Employment Health Plan. Employees retiring are eligible to have up to 620 hours directed to the PEHP.

Annual payout: Must have 800 hours of sick leave accrued as of January 1 of each year; eligible to receive payment in December of up to 6 24-hour shifts of sick leave accrued during the calendar year but not used; the first 48 hours, if eligible, is directed to the PEHP; sliding scale based on number of hours used.

Non-union

First six months of employment ½ day per month
Thereafter 1 day per month

Maximum accrual: 275 days

Terminating payout: Must have 5 years of service; must resign or retire; 75% of days over 20 to a maximum of 35 days' pay.

Annual payout: Must have 45 days of sick leave accrued as of January 1 of each year; eligible to receive payment in December of up to 5 days of sick leave accrued during the calendar year but not used.

Note: This is the schedule for full-time employees. Permanent part-time employees earn sick leave benefits on a pro-rated schedule based on the number of hours budgeted to work in a week (25%, 50% or 75%)

Management

First six months of employment

½ day per month

Thereafter

1 day per month

Maximum accrual:

275 days

Terminating payout: Must have 5 years of service; must resign or retire; 75% of days over 20 to a maximum of 35 days' pay.

Annual payout: Must have 45 days of sick leave accrued as of January 1 of each year; eligible to receive payment in December of up to 5 days of sick leave accrued during the calendar year but not used.

Holidays

The City has two types of holidays: fixed, where non-emergency City services are not provided; and floating, where the employee chooses within a calendar year when to schedule the day off, but City services are still provided.

Fixed holidays therefore have a cost to the City: services which are delayed, such as garbage pickup, have overtime costs associated. Floating holidays do not have a direct cost, in that City services are operational, and such time off is scheduled in advance. Holiday accruals are problematic in the Police Department, and steps have been taken over the years in union contracts and personnel policies to limit the holiday accruals, payment of accrued but unused holidays annually, and direction of holiday accrual to a post-employment health plan.

Positions required to work on fixed holidays include sworn Police and Fire, Water Plant Operators.

AFSCME

Holidays: 10 (New Year's; Dr. King's Birthday; Memorial Day; July 4th; Labor Day; Thanksgiving and Friday after; Christmas Eve (in most years; Christmas Day; Employee's Birthday)

Note: When Christmas Day falls on a Saturday, Sunday or Monday, Christmas Eve is not a fixed holiday; an additional floating holiday is given in those years instead.

Floating holidays: 3

Note: Permanent part-time employees receive pay for fixed holidays only if they are scheduled to work on the specific holiday. Permanent part-time employees earn floating holidays on a pro-rated schedule based on the number of hours budgeted to work in a week (25%, 50% or 75%)

Note: Library employees have a different schedule of holidays and floating holidays due to the Library schedule: open Dr. King's Birthday and the Friday after Thanksgiving, employees work those days and receive two additional floating holidays instead. The Library also has a different schedule for the Christmas holidays some years, and Library employees who are scheduled to work on "regular" fixed holidays work and are compensated appropriately.

TEAMSTERS

Due to the services provided by these employees on a 24/7 basis, employees in the Teamsters union do not usually get designated holidays as the actual day off. Instead, they are credited with 8 hours of “holiday” leave for each fixed holiday.

Holidays: 10 (New Year’s; Dr. King’s Birthday; Memorial Day; July 4th; Labor Day; Thanksgiving and the Friday after; Christmas Eve; Christmas Day; employee’s Birthday)

Floating holidays: 3

Note: Employees therefore earn an additional 80 hours/year of “holiday” leave, in addition to vacation. In response to growing accrual balances of such leave and a desire by the Council and staff to reduce terminating payouts, a maximum accrual of 480 hours was instituted in 1997, along with a payment of earned but not taken holidays each year. This reduces the compensated absences liability to the City, and is also in response to a change to a more “pay as you go” philosophy.

FOP (Sergeants)

Holidays for this unit are similar to the Teamsters – Sergeants may not be able to take the actual holiday off, and therefore accrue holiday time.

Holidays: 10 (New Year’s Day; Dr. King’s Birthday; Memorial Day; July 4th; Labor Day; Thanksgiving and the Friday After; Christmas Eve; Christmas Day; Employee’s Birthday)

Floating holidays: 3

Sergeants have a similar holiday payment each year as described for the Teamsters.

IAFF (Fire)

Similar to Police employees, Fire employees are not able to take a fixed holiday off. Historically, Fire employees were compensated for working holidays by having additional paid time off, or through overtime pay. In 2001, the cost of the holidays to the City was added to the base salary, and holiday compensation per se ended. There remain provisions for additional compensation for a hireback on any of 5 holidays (New Year's Day, July 4th, Labor Day, Thanksgiving Day and Christmas Day).

Note: Fire employees on shift work 24 hours, and then are off for 48 hours, resulting in an average of 49.8 hours per workweek.

Non-union

Fixed holidays

9 (New Year's; Dr. King's Birthday; Memorial Day; July 4th; Labor Day; Thanksgiving and Friday after; Christmas Eve; Christmas Day)

Note: When Christmas Day falls on a Saturday, Sunday or Monday, Christmas Eve is not a fixed holiday; an additional floating holiday is given in those years instead.

Floating holidays

4

Note: Permanent part-time employees receive pay for fixed holidays only if they are scheduled to work on the specific holiday. Permanent part-time employees earn floating holidays on a pro-rated schedule based on the number of hours budgeted to work in a week (25%, 50% or 75%)

Note: Library employees have a different schedule of holidays and floating holidays due to the Library schedule: open Dr. King's Birthday and the Friday after Thanksgiving, employees work those days and receive two additional floating holidays instead. The Library also has a different schedule for the Christmas holidays some years, and Library employees who are scheduled to work on "regular" fixed holidays work and are compensated appropriately.

Management

Same as non-union employees

Compensatory Time

Public sector employers are able to compensate employees working overtime either via pay or by equivalent amount of time off, known as compensatory time. There are limits on how much compensatory time off may be accumulated by groups of employees (federal law allows 480 hours for sworn police, and 240 hours for other employees.) Employees may use compensatory time as scheduled time off. The City is required to pay a terminating employee any earned by unused compensatory time at time of termination. Compensatory time is also a liability to the City as compensated absences.

Sworn Police employees accumulate the most compensatory time, due to the requirements to attend court on off-duty time, overtime necessary for criminal investigations, major events and such other activities necessary to respond to the needs of the citizens on a 24/7 basis. Limits are in place for the accumulation of compensatory time, along with the ability to pay out compensatory time when cash permits, and the employee's option to direct compensatory time to a post-retirement health plan.

AFSCME

There is little compensatory time in the AFSCME bargaining unit. The historic field unit employees typically get paid for overtime work; the "new" unit had compensatory time as an option for overtime incurred in attending night meetings, additional workload, etc. The current contract specifies that employees eligible for overtime compensation may request compensatory time in lieu of pay, to be used within 90 days of accrual, and imposes a maximum of 80 hours of accrued compensatory time. However, it further states that compensatory time in lieu of overtime pay will be the exception rather than the rule. Finally, any accrued compensatory time earned but not taken is to be paid out during February.

TEAMSTERS

Members of this bargaining unit may choose to receive compensatory time rather than pay in a number of instances: hireback and court attendance while off-duty are the primary sources of compensatory time. The maximum accrual of compensatory time is 480 hours for Police Officers, and 240 hours for other employees in the bargaining unit.

FOP(Sergeants)

Similar to the Teamsters.

IAFF (Fire)

Employees may choose to receive compensatory time rather than pay when working beyond their normally scheduled hours. This occurs rarely, and most overtime is paid.

Non-union

Employees may request to receive compensatory time in lieu of pay, but final decision is the Department Director's. Overtime by this group is largely earned for night meetings, additional workload, etc., and is not a large amount. The maximum accrual of

compensatory time is 240 hours, but almost no employee has a comp time accrual close to this level. Non-union employees may cash out accrued comp time annually in February.

Management

Employees do not receive overtime compensation in any form.

Other Paid Leave

There are other forms of paid leave that relate to specific employee situations, and are used to a lesser extent. Certain types of paid leave are mandated by federal and/or state law, as described below.

Military Leave

Employees in the Reserves or called to active duty are granted certain protections by both the Federal and State government in terms of holding their positions available for their return, compensation, health insurance coverage, no loss of seniority, as well as rules for when the employee must return to work following discharge from active duty.

The City has a handful of employees in the Reserves, which entails two weeks of active duty every year, with certain compensation and benefits during those two weeks.

The City has been fortunate to only have one employee (Police Officer) who has been called to active duty in Iraq. That employee served for a little over one year, and has since returned to full duty.

Family and Medical Leave

The City is required to provide 12 weeks of unpaid leave in any calendar year to an employee under the following conditions: a) birth of a child and to care for a child; b) placement of a child for adoption or foster care; c) to care for a spouse, child or parent with a serious health condition; or d) a serious health condition that renders the employee incapable of performing the functions of the job. There are specific conditions the employee must meet in order to be eligible for such leave.

We have had a small number of employees who are eligible for leave under FMLA; in general, the departments have been able to adjust to accommodate these leaves. In most cases, the employee has been able to return to work at full functioning.

Jury Duty

The City is required to allow employees called to Jury Duty to serve. Employees are paid their regular pay during such civic duty. The vast majority of employees called to Jury Duty serve one day; a handful have been chosen for trials lasting more than one or two days.

Funeral Leave

Employees are granted paid time off following a death in the family. While the contracts differ slightly in language, generally the employee is paid up for up to three consecutive working days.

Union Leave

AFSCME and IAFF union officials are granted a limited number of paid days off during the term of a contract for union business, such as conventions or seminars. This has minimal impact on City operations.

Education Leave/Personal Leave

There are provisions for employees requesting leaves of absence for educational purposes or other personal reasons; the City is not required to grant such leaves. In fact, no such leave has been granted in many years.

**CITY OF EVANSTON
POSITIONS BY EMPLOYEE GROUP
JANUARY 2006**

AFSCME – 475 employees

Accounts Payable Clerk	Equipment Parts Technician
Accounts Payable Coordinator	Executive Secretary (non-Dept. Head)
Administrative Adjudication Aide	Facilities Maintenance Worker I
Animal Control Warden	Facilities Maintenance Worker II
Assistant Permit Coordinator	Facilities Maintenance Worker III
Bookkeeper	Finance Operations Coordinator
Building Supervisor	General Tradesman
CDBG Grants Administrator	HHS Administrative Aide
Chemist	Housing Planner
Civil Engineer I	Human Relations Specialist
Civil Engineer II	Information Systems Clerk
Civil Engineer III	Lead Electrician
Clerk I	Lead Mechanic
Clerk II	Librarian I
Clerk III	Library Aide II
Clerk Typist I	Library Assistant
Clerk Typist II	License & Measures Inspector
Clerk Typist III	M/W/EBE Coordinator
Construction Rehabilitation Spec.	Meter Service Coordinator
Court Liaison	Microbiologist
Crime Prevention Specialist	Neighborhood Planner
Custodian I	Noyes Center Coordinator
Custodian II	Nurse's Assistant
Data Control Clerk	Outreach Specialist
Dental Assistant	Parking Enforcement Officer
Economic Development Planner	Parking Repair Worker
Electrical Inspector I	Parking Operations Clerk
Electrical Inspector II	Parks/Forestry Crew Leader
Engineering Associate I	Parks/Forestry Worker II
Engineering Associate II	Parks/Forestry Worker III
Environmental Health Practitioner	Payroll Coordinator
Equipment Mechanic II	Permit Coordinator
Equipment Mechanic III	Plan Reviewer
Equipment Operator I	Planner
Equipment Operator II	Plumbing Inspector
Equipment Operator III	Police Planner

Program Coordinator – Health	AIDS/HIV Counselor
Property Maintenance Inspector I	Branch Assistant
Property Officer	Dental Health Educator
Public Health Nurse	Facilities Supervisor
Public Works Crew Leader	Garden Coordinator
Public Works Maintenance Worker I	Hockey Dir. Of Operations
Public Works Maintenance Worker II	Inclusion Specialist
Records Input Operator	Library Aide I
Recreation Aide	Library Clerk
Review Officer	Library Technical Aide
Secretary I	Office Assistant
Secretary II	PT Administrative Aide – M&B
Senior Planner	PT After School Supervisor
Service Center Coordinator	PT Animal Warden
Sign Inspector/Graffiti Technician	PT Assistant Custodian
STD Nurse Associate	PT Building Supervisor
Streets/Sanitation Administrative Assistant	
Structural Inspector	PT Bus Driver
Structural Inspector/Plan Reviewer	PT Custodian
Switchboard Operator	PT Park Ranger
Traffic Electrician	PT Public Information Asst.
Traffic Engineering Technician	PT Recycling Attendant
Traffic Repair Worker	Pre-school Instructor
Victim Advocate	Program Assistant
Vision/Hearing Technician	Readers' Advisor
Water Billing Clerk	Security Monitor
Water Plant Operator	Senior Crime Prev. Spec.
Water Service Worker	Shelver
Water Worker I	
Water Worker II	
Water/Sewer Crew Leader	
Water/Sewer Mechanic	
Weekend/Evening Coordinator	
Youth Advocate	
Zoning Officer	
Zoning Planner	
Communicable Disease Surveillance Specialist	
Crime Analyst	

FOP – 19 employees

Police Sergeant

IAFF- 104 employees

Firefighter

Fire Captain

Shift Chief

Teamsters – 159 employees

Police Officer

Telecommunicator

Service Desk Officer

Towing Coordinator

Non-union – 124 employees (excluding Crossing Guards)

City Clerk	Clerk Typist III
	Deputy City Clerk
City Council	Aldermanic Secretary
City Manager	Administrative Secretary
	Executive Assistant
Community Development	Coordinating Structural Inspector
	Executive Secretary
	Property Maintenance Supervising Inspector
Facilities Management	ADA/CIP Project Manager
	Construction Manager
	Executive Secretary
	Facilities Management Supervisor
	Security Monitor
Finance	Finance Administrative Assistant
	Investment Analyst
	Senior Accountant
	TIF Accounting Analyst
Fire	Clerk II
Health & Human Services	Clinic Dentist
	Environmental Health Supervisor
	Executive Secretary (to Dept Head)
	Long-term Care Ombudsman
	Public Health Nurse Supervisor
	Supervisor of Laboratory Services
Human Relations	Executive Secretary
Human Resources	Human Resources Assistant
	Human Resources Specialist
Law	Executive Secretary

Library	<ul style="list-style-type: none"> Circulation Supervisor Executive Secretary Librarian II Librarian III Periodicals Supervisor Technical Support Specialist I Technical Support Specialist II
Management & Budget	<ul style="list-style-type: none"> Administrative Assistant Assistant UNIX Administrator GIS Manager GIS Analyst IS Trainer Network Administrator Operations Coordinator Programmer Analyst Technical Support Specialist Telecommunications Coordinator Web Developer
Parks/Forestry & Recreation	<ul style="list-style-type: none"> Arborist Environmental Educator Executive Secretary Landscape Architect Office Coordinator Part-time Program Supervisor Public Information Specialist Public Works Supervisor Recreation Center Manager Recreation Program Manager Recreation Systems Administrator Senior Accountant Senior Program Coordinator Sports Coordinator Sports & Recreation Maintenance Supervisor
Police	<ul style="list-style-type: none"> Administrative Secretary Assistant Communications Coordinator Chief Animal Warden Communications Coordinator Police Administrative Assistant Police Administrative Specialist Police Systems Administrator Property Aide Records Bureau Director Service Desk Supervisor
Public Works	<ul style="list-style-type: none"> Auto Shop Supervisor

Crossing Guard
Division Chief, Distribution
Division Chief, Filtration
Division Chief, Pumping
GIS Analyst
Parking Enforcement Supervisor
Parking System Supervisor
Public Works Supervisor
Sewer Supervisor
Water Distribution Supervisor
Water Maintenance Supervisor

Management – 81 employees

Accounting Manager
Administrative Adjudication Manager
Administrative Services/Fleet Services Superintendent
Arts Council Director
Assistant City Manager
Assistant Community Development Director, Building
Assistant Community Development Director, Planning
Assistant Community Development Director, Rehabilitation
Assistant Community Development Director, Zoning
Assistant Corporation Counsel
Assistant Director, Mental Health
Assistant Water/Sewer Superintendent, Administration
Assistant Water/Sewer Superintendent, Operations
Assistant to the City Manager
Community Development Director
Community Information Coordinator
Community Intervention Coordinator
Database Administrator
Deputy Police Chief
Director of Transportation/City Engineer
Facilities Management Assistant Director
Facilities Management Director
Finance Director
Fire Chief
Fire Division Chief
First Assistant Corporation Counsel
Health & Human Services Director
Health Division Chief
Human Relations Director

Human Resources Assistant Director
Human Resources Director
Information Systems Director
Information Technology Project Manager
Library Administrative Services Manager
Library Director
Library Technical Services Manager
Management Analyst
Management & Budget Director
Parking System Manager
Parks/Forestry & Recreation Director
Parks/Forestry Superintendent
Payroll Manager
Police Chief
Police Commander
Police Social Services Bureau Director
Public Works Director
Purchasing & Contracts Manager
Recreation Business Manager
Recreation Superintendent
Revenue Manager
Risk Manager
Safety Manager
Senior Engineer
Senior Traffic Engineer
Staff Attorney
Streets/Sanitation Superintendent
Water/Sewer Superintendent



Interdepartmental Memorandum

To: Julia Carroll, City Manager
From: Bill Stafford, Finance Director
Pat Casey, Director of Management and Budget
Michael Wheeler, Management Analyst
Subject: **Budget Memo #27: Property Tax Bill Comparison**
Date: February 3, 2006

ISSUE

There was a request from the Council to provide a comparison of an Evanston resident's tax bill to that of a resident of a neighboring and/or similar community. Previously, a memo was provided which listed the total tax levy for Evanston and 19 comparable municipalities (Budget Memo #10). These same communities have been used in this Budget Memo.

ANALYSIS

The total tax levy rate for Evanston and 19 municipalities are provided in Attachment I on the following page. It provides not only the total rate, but the breakdown by taxing body, purpose, and/or fund for each community's total levy. The listing is provided in ascending order by total tax levy rate.

Provided in Attachment II is a breakdown of a tax bill based on a home with the County Assessor's estimated market value of approximately \$270,000 - which we believe would correspond to a fair market value of approximately \$500,000 in the current market - for each of the 19 municipalities. The governments in this attachment are also listed in ascending order by total tax levy rate.

This analysis is practical in that it is based upon actual taxes due for residential properties within the City and some surrounding communities (please see attachment III). It is theoretical in that our analysis does not take into account each and every special circumstance that could arise, such as the exemptions that the County may provide to certain types of homeowners (e.g., Senior Citizen, Senior Freeze, or Homeowner).

In addition, the amount of the total tax levy rate which provides for the both the Library and Parks/Forestry & Recreation Departments has been broken out for Evanston, so that a comparison with the rates for these services with the other municipalities can be performed.

Finally, it should also be noted that the City's portion of the total tax levy rate is nearly 20%. The largest portion of the total tax levy rate is for the school districts, which account for nearly 65% of the total levy (District 65 is nearly 27%, District 202 is 38%).

Attachment I

Municipality	Total Tax Levy	City/Village	Cook County	Forest Preserve	Suburban T.B. Sanitarium	Metro Water Recl. Dist.	Mosquito Abate. District	Township	Comm College	School District	School District - H.S.	Public Library	Park District	Gen Assist.	Road & Bridge	Other
Wilmette	6.512	0.689	0.593	0.060	0.001	0.347	0.008	0.037	0.161	2.238	1.621	0.315	0.440	0.002	0.000	0.000
Rosemont	6.639	1.616	0.593	0.060	0.001	0.347	0.000	0.074	0.259	1.226	2.030	0.000	0.321	0.004	0.108	0.000
Niles	6.738	0.355	0.593	0.060	0.001	0.347	0.009	0.071	0.161	2.624	1.795	0.318	0.353	0.015	0.036	0.000
Winnetka	6.738	0.936	0.593	0.060	0.001	0.347	0.008	0.037	0.161	2.534	1.621	0.131	0.307	0.002	0.000	0.000
Glenview	6.902	0.427	0.593	0.060	0.001	0.347	0.008	0.071	0.161	2.624	1.795	0.259	0.505	0.015	0.036	0.000
Park Ridge	6.913	0.622	0.593	0.060	0.001	0.347	0.009	0.071	0.161	2.624	1.795	0.280	0.299	0.015	0.036	0.000
Glencoe	7.174	1.178	0.593	0.060	0.001	0.347	0.008	0.037	0.161	2.563	1.621	0.208	0.395	0.002	0.000	0.000
Des Plaines	7.524	0.852	0.593	0.060	0.001	0.347	0.009	0.042	0.161	2.948	1.795	0.268	0.427	0.009	0.012	0.000
Morton Grove	7.639	0.995	0.593	0.060	0.001	0.347	0.008	0.030	0.161	2.792	2.013	0.299	0.337	0.003	0.000	0.000
Skokie	7.760	0.663	0.593	0.060	0.001	0.347	0.008	0.030	0.161	2.978	2.078	0.401	0.437	0.003	0.000	0.000
Mount Prospect	7.765	0.801	0.593	0.060	0.001	0.347	0.009	0.046	0.279	2.740	1.818	0.475	0.455	0.007	0.009	0.125
Evanston	7.810	1.011	0.593	0.060	0.001	0.347	0.008	0.015	0.161	2.078	2.978	0.173	0.344	0.041	0.000	0.000
Arlington Heights	7.922	0.740	0.593	0.060	0.001	0.347	0.009	0.046	0.279	3.156	1.818	0.391	0.466	0.007	0.009	0.000
Elk Grove Village	7.970	0.497	0.593	0.060	0.001	0.347	0.009	0.079	0.279	3.106	2.158	0.285	0.534	0.006	0.016	0.000
Hoffman Estates	8.528	0.936	0.593	0.060	0.001	0.347	0.009	0.079	0.434	3.106	2.158	0.285	0.498	0.006	0.016	0.000
LaGrange	8.590	1.067	0.593	0.060	0.001	0.347	0.012	0.036	0.225	3.375	1.893	0.493	0.359	0.002	0.037	0.09
Elgin	8.627	1.940	0.593	0.060	0.001	0.032	0.009	0.172	0.434	4.945	0.000	0.335	0.000	0.011	0.059	0.036
Rolling Meadows	8.672	0.763	0.593	0.060	0.001	0.347	0.009	0.079	0.279	3.106	2.158	0.325	0.471	0.006	0.016	0.459
Oak Park	10.407	1.288	0.593	0.060	0.001	0.347	0.012	0.154	0.259	3.727	3.028	0.615	0.201	0.017	0.000	0.105
Flossmoor	13.072	1.528	0.593	0.060	0.001	0.347	0.012	0.148	0.341	4.238	4.345	0.490	0.869	0.055	0.045	0.000

Attachment II

	Wilmette		Rosemont		Niles		Winnetka		Glenview	
	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>
City/Village	0.689	\$ 732.23	1.616	\$ 1,717.39	0.355	\$ 377.27	0.936	\$ 994.72	0.427	\$ 453.79
Cook Co.	0.593	\$ 630.20	0.593	\$ 630.20	0.593	\$ 630.20	0.593	\$ 630.20	0.593	\$ 630.20
Forest Preserve	0.060	\$ 63.76	0.060	\$ 63.76	0.060	\$ 63.76	0.060	\$ 63.76	0.060	\$ 63.76
TB Sanitarium	0.001	\$ 1.06	0.001	\$ 1.06	0.001	\$ 1.06	0.001	\$ 1.06	0.001	\$ 1.06
Metro Water Recl. Dist.	0.347	\$ 368.77	0.347	\$ 368.77	0.347	\$ 368.77	0.347	\$ 368.77	0.347	\$ 368.77
Mosquito Abatement	0.008	\$ 8.50	0.000	\$ -	0.009	\$ 9.56	0.008	\$ 8.50	0.008	\$ 8.50
Township	0.037	\$ 39.32	0.074	\$ 78.64	0.071	\$ 75.45	0.037	\$ 39.32	0.071	\$ 75.45
Comm. College	0.161	\$ 171.10	0.259	\$ 275.25	0.161	\$ 171.10	0.161	\$ 171.10	0.161	\$ 171.10
School Dist.	2.238	\$ 2,378.41	1.226	\$ 1,302.92	2.624	\$ 2,788.63	2.534	\$ 2,692.98	2.624	\$ 2,788.63
School Dist.-H.S.	1.621	\$ 1,722.70	2.030	\$ 2,157.36	1.795	\$ 1,907.62	1.621	\$ 1,722.70	1.795	\$ 1,907.62
Public Library	0.315	\$ 334.76	0.000	\$ -	0.318	\$ 337.95	0.131	\$ 139.22	0.259	\$ 275.25
Park District	0.440	\$ 467.61	0.321	\$ 341.14	0.353	\$ 375.15	0.307	\$ 326.26	0.505	\$ 536.68
Gen Assist.	0.002	\$ 2.13	0.004	\$ 4.25	0.015	\$ 15.94	0.002	\$ 2.13	0.015	\$ 15.94
Road & Bridge	0.000	\$ -	0.108	\$ 114.78	0.036	\$ 38.26	0.000	\$ -	0.036	\$ 38.26
<u>Other</u>	<u>0.000</u>	<u>\$ -</u>	<u>0.000</u>	<u>\$ -</u>	<u>0.000</u>	<u>\$ -</u>	<u>0.000</u>	<u>\$ -</u>	<u>0.000</u>	<u>\$ -</u>
Totals	6.512	\$ 6,920.56	6.639	\$ 7,055.53	6.738	\$ 7,160.74	6.738	\$ 7,160.74	6.902	\$ 7,335.03

	Park Ridge		Glencoe		Des Plaines		Morton Grove		Skokie	
	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>
City/Village	0.622	\$ 661.02	1.178	\$ 1,251.91	0.852	\$ 905.45	0.995	\$ 1,057.43	0.663	\$ 704.60
Cook Co.	0.593	\$ 630.20	0.593	\$ 630.20	0.593	\$ 630.20	0.593	\$ 630.20	0.593	\$ 630.20
Forest Preserve	0.060	\$ 63.76	0.060	\$ 63.76	0.060	\$ 63.76	0.060	\$ 63.76	0.060	\$ 63.76
TB Sanitarium	0.001	\$ 1.06	0.001	\$ 1.06	0.001	\$ 1.06	0.001	\$ 1.06	0.001	\$ 1.06
Metro Water Recl. Dist.	0.347	\$ 368.77	0.347	\$ 368.77	0.347	\$ 368.77	0.347	\$ 368.77	0.347	\$ 368.77
Mosquito Abatement	0.009	\$ 9.56	0.008	\$ 8.50	0.009	\$ 9.56	0.008	\$ 8.50	0.008	\$ 8.50
Township	0.071	\$ 75.45	0.037	\$ 39.32	0.042	\$ 44.64	0.030	\$ 31.88	0.030	\$ 31.88
Comm. College	0.161	\$ 171.10	0.161	\$ 171.10	0.161	\$ 171.10	0.161	\$ 171.10	0.161	\$ 171.10
School Dist.	2.624	\$ 2,788.63	2.563	\$ 2,723.80	2.948	\$ 3,132.96	2.792	\$ 2,967.17	2.978	\$ 3,164.84
School Dist.-H.S.	1.795	\$ 1,907.62	1.621	\$ 1,722.70	1.795	\$ 1,907.62	2.013	\$ 2,139.29	2.078	\$ 2,208.37
Public Library	0.280	\$ 297.57	0.208	\$ 221.05	0.268	\$ 284.81	0.299	\$ 317.76	0.401	\$ 426.16
Park District	0.299	\$ 317.76	0.395	\$ 419.78	0.427	\$ 453.79	0.337	\$ 358.14	0.437	\$ 464.42
Gen Assist.	0.015	\$ 15.94	0.002	\$ 2.13	0.009	\$ 9.56	0.003	\$ 3.19	0.003	\$ 3.19
Road & Bridge	0.036	\$ 38.26	0.000	\$ -	0.012	\$ 12.75	0.000	\$ -	0.000	\$ -
<u>Other</u>	<u>0.000</u>	<u>\$ -</u>	<u>0.000</u>	<u>\$ -</u>	<u>0.000</u>	<u>\$ -</u>	<u>0.000</u>	<u>\$ -</u>	<u>0.000</u>	<u>\$ -</u>
Totals	6.913	\$ 7,346.72	7.174	\$ 7,624.09	7.524	\$ 7,996.05	7.639	\$ 8,118.27	7.760	\$ 8,246.86

Attachment II

	Mount Prospect		Evanston		Arlington Heights		Elk Grove Village		Hoffman Estates	
	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>
City/Village	0.801	\$ 851.25	1.011	\$ 1,074.43	0.740	\$ 786.43	0.497	\$ 528.18	0.936	\$ 994.72
Cook Co.	0.593	\$ 630.20	0.593	\$ 630.20	0.593	\$ 630.20	0.593	\$ 630.20	0.593	\$ 630.20
Forest Preserve	0.060	\$ 63.76	0.060	\$ 63.76	0.060	\$ 63.76	0.060	\$ 63.76	0.060	\$ 63.76
TB Sanitarium	0.001	\$ 1.06	0.001	\$ 1.06	0.001	\$ 1.06	0.001	\$ 1.06	0.001	\$ 1.06
Metro Water Recl. Dist.	0.347	\$ 368.77	0.347	\$ 368.77	0.347	\$ 368.77	0.347	\$ 368.77	0.347	\$ 368.77
Mosquito Abatement	0.009	\$ 9.56	0.008	\$ 8.50	0.009	\$ 9.56	0.009	\$ 9.56	0.009	\$ 9.56
Township	0.046	\$ 48.89	0.015	\$ 15.94	0.046	\$ 48.89	0.079	\$ 83.96	0.079	\$ 83.96
Comm. College	0.279	\$ 296.50	0.161	\$ 171.10	0.279	\$ 296.50	0.279	\$ 296.50	0.434	\$ 461.23
School Dist.	2.740	\$ 2,911.91	2.078	\$ 2,208.37	3.156	\$ 3,354.01	3.106	\$ 3,300.87	3.106	\$ 3,300.87
School Dist.-H.S.	1.818	\$ 1,932.06	2.978	\$ 3,164.84	1.818	\$ 1,932.06	2.158	\$ 2,293.39	2.158	\$ 2,293.39
Public Library	0.475	\$ 504.80	0.173	\$ 183.85	0.391	\$ 415.53	0.285	\$ 302.88	0.285	\$ 302.88
Park District	0.455	\$ 483.55	0.344	\$ 365.58	0.466	\$ 495.24	0.534	\$ 567.50	0.498	\$ 529.24
Gen Assist.	0.007	\$ 7.44	0.041	\$ 43.57	0.007	\$ 7.44	0.006	\$ 6.38	0.006	\$ 6.38
Road & Bridge	0.009	\$ 9.56	0.000	\$ -	0.009	\$ 9.56	0.016	\$ 17.00	0.016	\$ 17.00
Other	0.125	\$ 132.84	0.000	\$ -	0.000	\$ -	0.000	\$ -	0.000	\$ -
Totals	7.765	\$ 8,252.17	7.810	\$ 8,300.00	7.922	\$ 8,419.02	7.970	\$ 8,470.03	8.528	\$ 9,063.04

	LaGrange		Elgin		Rolling Meadows		Oak Park		Flossmoor	
	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>
City/Village	1.067	\$ 1,133.94	1.940	\$ 2,061.71	0.763	\$ 810.87	1.288	\$ 1,368.81	1.528	\$ 1,623.87
Cook Co.	0.593	\$ 630.20	0.593	\$ 630.20	0.593	\$ 630.20	0.593	\$ 630.20	0.593	\$ 630.20
Forest Preserve	0.060	\$ 63.76	0.060	\$ 63.76	0.060	\$ 63.76	0.060	\$ 63.76	0.060	\$ 63.76
TB Sanitarium	0.001	\$ 1.06	0.001	\$ 1.06	0.001	\$ 1.06	0.001	\$ 1.06	0.001	\$ 1.06
Metro Water Recl. Dist.	0.347	\$ 368.77	0.032	\$ 34.01	0.347	\$ 368.77	0.347	\$ 368.77	0.347	\$ 368.77
Mosquito Abatement	0.012	\$ 12.75	0.009	\$ 9.56	0.009	\$ 9.56	0.012	\$ 12.75	0.012	\$ 12.75
Township	0.036	\$ 38.26	0.172	\$ 182.79	0.079	\$ 83.96	0.154	\$ 163.66	0.148	\$ 157.29
Comm. College	0.225	\$ 239.12	0.434	\$ 461.23	0.279	\$ 296.50	0.259	\$ 275.25	0.341	\$ 362.39
School Dist.	3.375	\$ 3,586.75	4.945	\$ 5,255.25	3.106	\$ 3,300.87	3.727	\$ 3,960.83	4.238	\$ 4,503.89
School Dist.-H.S.	1.893	\$ 2,011.77	0.000	\$ -	2.158	\$ 2,293.39	3.028	\$ 3,217.98	4.345	\$ 4,617.60
Public Library	0.493	\$ 523.93	0.335	\$ 356.02	0.325	\$ 345.39	0.615	\$ 653.58	0.490	\$ 520.74
Park District	0.359	\$ 381.52	0.000	\$ -	0.471	\$ 500.55	0.201	\$ 213.61	0.869	\$ 923.52
Gen Assist.	0.002	\$ 2.13	0.011	\$ 11.69	0.006	\$ 6.38	0.017	\$ 18.07	0.055	\$ 58.45
Road & Bridge	0.037	\$ 39.32	0.059	\$ 62.70	0.016	\$ 17.00	0.000	\$ -	0.045	\$ 47.82
Other	0.090	\$ 95.65	0.036	\$ 38.26	0.459	\$ 487.80	0.105	\$ 111.59	0.000	\$ -
Totals	8.590	\$ 9,128.93	8.627	\$ 9,168.25	8.672	\$ 9,216.08	10.407	\$ 11,059.93	13.072	\$ 13,892.13

Attachment III

Address	City	Est. Mkt. Value	2004 Tax Bill
5334 Oakton	Skokie	\$ 237,581.00	\$ 5,626.49
219 Randolph St.	Oak Park	\$ 251,556.00	\$ 7,081.34
300 Adams St.	Oak Park	\$ 251,744.00	\$ 6,652.26
1711 Dobson	Evanston	\$ 256,675.00	\$ 6,548.65
419 Randolph St.	Oak Park	\$ 264,125.00	\$ 8,548.00
2615 Park Pl.	Evanston	\$ 268,300.00	\$ 7,640.52
503 S. Evergreen Ave.	Arlington Heights	\$ 272,525.00	\$ 7,076.11
515 Summit Ave.	Park Ridge	\$ 276,388.00	\$ 6,544.24
2514 Grant St.	Evanston	\$ 277,838.00	\$ 7,380.45
4540 Greenwood St.	Skokie	\$ 283,200.00	\$ 6,461.30
412 Washington Blvd.	Oak Park	\$ 287,519.00	\$ 7,594.72
1422 Greenleaf St.	Evanston	\$ 289,944.00	\$ 7,870.57
4259 Dempster St.	Skokie	\$ 315,944.00	\$ 7,598.57



Interdepartmental Memorandum

To: Julia Carroll, City Manager
From: Bill Stafford, Finance Director
Subject: **Budget Memo #28: Real Estate Transfer Tax**
Date: February 3, 2006

ISSUE

There was a request from the Council to provide an explanation as to why the ten month financial report differs from the City Clerk's office report on Real Estate Transfer Tax revenue.

ANALYSIS

The ten month financial report listed Real Estate Transfer revenue as \$3,542,107 and the Clerk's report listed the revenue for the same period as \$3,666,135. There are several reasons for the difference:

- The Clerk's report does not include the fees the City pays for the collections that take place for this tax in downtown Chicago which are charged against the revenue.
- The Clerk's report also does not include any returns or refunds that have to be issued.
- Finally, the Clerk's report does not include any auditor's adjustments. There was a beginning of the year auditor's adjustment that reduced the initial revenue received. That adjustment will be evaluated at the end of the year as to its accuracy and may be changed.

As a result of these activities, the actual Real Estate Transfer revenue received by the City is \$124,028 less than what is reported by the Clerk.



Interdepartmental Memorandum

To: Julia Carroll, City Manager
From: Bill Stafford, Finance Director
Subject: **Budget Memo #29: Evanston Restaurant Sector Performance**
Date: February 2, 2006

The Council requested information on the performance of the restaurant sector in Evanston. The closest approximation is the Drinking and Eating Places portion of the City's sales tax report by the state on its annual report. The report findings for the last eight years, which are provided below, show a steady increase in sales.

Year	Total Sales Tax Receipts	Drinking and Eating places Receipts	Percent of City's Total Sales Tax
1997	\$7,059,104	\$631,118	8.94%
1998	\$7,494,655	\$648,427	8.65%
1999	\$7,872,934	\$660,913	8.39%
2000	\$8,182,227	\$702,140	8.58%
2001	\$8,387,681	\$808,341	9.64%
2002	\$8,311,762	\$861,727	10.37%
2003	\$8,249,482	\$930,635	11.28%
2004	\$8,531,536	\$971,779	11.39%



Interdepartmental Memorandum

To: Julia Carroll, City Manager
From: Patrick G. Casey, Director of Management and Budget
Tracy Roberts Mistry, Management Analyst
Subject: **Budget Memo #30 : Food and Beverage Tax**
Date: February 2, 2006

As requested at the January 28, 2006 Budget Workshop staff has created several examples of how a Food and Beverage Tax would effect a restaurant bill, with the current Sales Tax being separated out and two scenarios of the Food and Beverage Tax included: a 1.0% tax, and a 2.0% tax, for the sake of comparison. The current 6.0% Liquor Tax is *not* included on these example bills. To provide additional context, an average McDonalds has \$1.3 million in gross revenue and a Dunkin Donuts has \$813,000 in gross revenue (CNNMoney.com: *Franchises: How much can you earn?* By Les Christie) – which at a 1.0% rate would provide \$13,000 and \$8,130 in Food and Beverage Tax revenue, respectively.

Also attached are multiple scenarios for the Food and Beverage Tax and possible changes to the current poured Liquor Tax. – these start with a 0.5% Food and Beverage Tax and go up incrementally to a 2.0% Tax, and show decreasing the poured Liquor Tax in 1.0% increments. These revenue estimates were conservatively based on calendar 2004 figures, which is the most recent year that complete data is available for.

A 2005 market analysis of downtown Evanston, conducted by the Goodman Williams Group for EVMark and the City, resulted in a finding that 55.7% of the downtown survey respondents were Evanston residents (residing in zip codes 60201 and 60202), with the remaining 44% of the respondents being non-Evanston residents. Thus, the impact of the tax does not fall squarely on the shoulders of Evanston residents. Staff contacted Jonathan Perman from the Evanston Chamber of Commerce, and his response was that consensus has not yet been achieved either way in the restaurant community regarding their position on a Food and Beverage tax.

For Council reference we have also included a sampling of communities which have implemented a Food and Beverage Tax along with the current tax rates.

Sample Restaurant Bills with Food and Beverage Tax

<u>Dunkin Donuts</u>		Total Bill
Large Coffee and a Bagel w/ Cream Chees	\$3.04	
Sales Tax	\$0.27	\$3.31
Food and Bev 1%	\$0.03	\$3.34
Food and Bev 2%	\$0.06	\$3.37
<u>Einstein Bros Bagel</u>		
Bagel w/ Shmear and Large Coffee	\$3.68	
Sales Tax	\$0.32	\$4.00
Food and Bev 1%	\$0.04	\$4.04
Food and Bev 2%	\$0.07	\$4.07
<u>Starbucks</u>		
Tall Cinnamon Dolce Latte	\$3.54	
Sales Tax	\$0.31	\$3.85
Food and Bev 1%	\$0.04	\$3.89
Food and Bev 2%	\$0.07	\$3.92
<u>Stained Glass</u>		
Full Dinner for 2 with Drinks	\$111.12	
Sales Tax	\$9.72	\$120.84
Food and Bev 1%	\$1.11	\$121.95
Food and Bev 2%	\$2.22	\$123.07
<u>Koi</u>		
Aptizer and 2 main dishes	\$38.27	
Sales Tax	\$3.35	\$41.62
Food and Bev 1%	\$0.38	\$42.00
Food and Bev 2%	\$0.77	\$42.38
<u>Celtic Knot</u>		
After work drinks and appetizers for 2	\$33.95	
Sales Tax	\$2.97	\$36.92
Food and Bev 1%	\$0.34	\$37.26
Food and Bev 2%	\$0.68	\$37.60
<u>Chipotle</u>		
Chicken Burrito and a soda pop	\$6.60	
Sales Tax	\$0.58	\$7.18
Food and Bev 1%	\$0.07	\$7.24
Food and Bev 2%	\$0.13	\$7.31
<u>Lou Malnatis</u>		
Large Pepperoni Pizza	\$12.65	
Sales Tax	\$1.11	\$13.76
Food and Bev 1%	\$0.13	\$13.88
Food and Bev 2%	\$0.25	\$14.01
<u>Chili's</u>		
Lunch for one	\$14.62	
Sales Tax	\$1.28	\$15.90
Food and Bev 1%	\$0.15	\$16.05
Food and Bev 2%	\$0.29	\$16.19

FOOD AND BEVERAGE/LIQUOR TAX ANALYSIS

LIQUOR TAX ANALYSIS

	2004	PER 1% RATE
PACKAGED LIQUOR TAX - 6%	823,659.00	137,276.50
RESTAURANT LIQUOR TAX - 6%	795,568.00	132,594.67
TOTAL 6% LIQUOR TAX FOR 2004	1,619,227.00	

0.5% FOOD AND BEVERAGE TAX ANALYSIS

0.5 % FOOD AND BEVERAGE TAX	\$525,000
LESS: 1% POURED LIQUOR TAX	(\$132,595)
NET	\$392,405
LESS: 2% POURED LIQUOR TAX	(\$265,189)
NET	\$259,811
LESS: 3% POURED LIQUOR TAX	(\$397,784)
NET	\$127,216
LESS: 4% POURED LIQUOR TAX	(\$530,379)
NET	(\$5,379)

0.75% FOOD AND BEVERAGE TAX ANALYSIS

0.75 % FOOD AND BEVERAGE TAX	\$787,500
LESS: 1% POURED LIQUOR TAX	(\$132,595)
NET	\$654,905
LESS: 2% POURED LIQUOR TAX	(\$265,189)
NET	\$522,311
LESS: 3% POURED LIQUOR TAX	(\$397,784)
NET	\$389,716
LESS: 4% POURED LIQUOR TAX	(\$530,379)
NET	\$257,121
LESS: 5% POURED LIQUOR TAX	(\$662,973)
NET	\$124,527
LESS: 6% POURED LIQUOR TAX	(\$795,568)
NET	(\$8,068)

1.0% FOOD AND BEVERAGE TAX ANALYSIS

1.0 % FOOD AND BEVERAGE TAX	1,050,000
LESS: 1% POURED LIQUOR TAX	(132,595)
NET	917,405
LESS: 2% POURED LIQUOR TAX	(265,189)
NET	784,811
LESS: 3% POURED LIQUOR TAX	(397,784)
NET	652,216
LESS: 4% POURED LIQUOR TAX	(530,379)
NET	519,621
LESS: 5% POURED LIQUOR TAX	(662,973)
NET	387,027
LESS: 6% POURED LIQUOR TAX	(795,568)
NET	254,432

1.5% FOOD AND BEVERAGE TAX ANALYSIS

1.5 % FOOD AND BEVERAGE TAX	1,575,000
LESS: 1% POURED LIQUOR TAX	(132,595)
NET	1,442,405
LESS: 2% POURED LIQUOR TAX	(265,189)
NET	1,309,811
LESS: 3% POURED LIQUOR TAX	(397,784)
NET	1,177,216
LESS: 4% POURED LIQUOR TAX	(530,379)
NET	1,044,621
LESS: 5% POURED LIQUOR TAX	(662,973)
NET	912,027
LESS: 6% POURED LIQUOR TAX	(795,568)
NET	779,432

2% FOOD AND BEVERAGE TAX ANALYSIS

2.0 % FOOD AND BEVERAGE TAX	2,100,000
LESS: 1% POURED LIQUOR TAX	(132,595)
NET	1,967,405
LESS: 2% POURED LIQUOR TAX	(265,189)
NET	1,834,811
LESS: 3% POURED LIQUOR TAX	(397,784)
NET	1,702,216
LESS: 4% POURED LIQUOR TAX	(530,379)
NET	1,569,621
LESS: 5% POURED LIQUOR TAX	(662,973)
NET	1,437,027
LESS: 6% POURED LIQUOR TAX	(795,568)
NET	1,304,432

FOOD AND BEVERAGE TAX SURVEY RESULTS

<u>COMMUNITY</u>	<u>FOOD AND BEVERAGE TAX</u>	<u>FOOD & BEV COLLECTIONS</u>
ARLINGTON HTS	1.25%	\$1,663,000
AURORA	1.75%	\$4,000,000
DES PLAINES	1.00%	\$795,868
ELK GROVE	1.00%	\$669,318
ELMHURST	1.00%	\$843,069
HANOVER PARK	3.00%	\$1,023,000
HOFFMAN ESTATES	2.00%	\$784,000
LOMBARD	1.00%	\$1,071,095
MORTON GROVE	1.00%	\$271,000
MT. PROSPECT	1.00%	\$719,206
NAPERVILLE	1.00%	\$1,900,000
PALATINE	1.00%	\$1,030,000
PALOS PARK	1.00%	\$70,000
PARK RIDGE	1.00%	\$385,000
ROCKFORD	1.00%	\$2,358,519
ROLLING MEADOWS	1.00%	\$1,262,500
ROSEMONT	1.00%	\$1,476,000
SCHAUMBURG	2.00%	\$7,267,024
ST. CHARLES	0.50%	\$692,047
URBANA	0.50%	\$291,480



Interdepartmental Memorandum

To: Julia Carroll, City Manager
From: Patrick Casey, Director of Management and Budget
Subject: **Budget Memo #31: General Fund Balancing Update**
Date: February 6, 2006

Attached is a copy of the current status of the General Fund based on actions taken by the City Council to date.

The question was posed at the budget workshop of January 28, 2006 what would be the impact on the property tax if the General Fund levy was reduced by \$558,000. The second attachment shows that a reduction of \$558,000 would result in an overall property tax increase of 5.12% or \$26.66 on a tax bill of \$8,000 and \$33.32 on a \$10,000 tax bill.

General Fund
City Council Balancing Worksheet 2006-07 Budget

Action	Revenue	Expenditure	
Beginning Balance	\$ 85,900,000	\$ 85,900,000	
Revise Pers. Property Replc. Tax	\$ 83,000		
Restore Mental Health Reductions		\$ 82,800	
Total Adjustments	\$ 83,000	\$ 82,800	
General Fund Subtotal	\$ 85,983,000	\$ 85,982,800	\$ 200
Reduce General Fund Property Tax Levy	\$ (200)		
General Fund Total	\$ 85,982,800	\$ 85,982,800	\$ -

City Council Property Tax Worksheet

	2004/05 Approved	2005/06 Proposed	\$ Increase/ Decrease	% Increase Decrease
Proposed General Fund	\$ 16,700,000	\$ 18,032,400	\$ 1,332,400	7.98%
Fire Pension	\$ 3,229,882	\$ 3,735,000	\$ 505,118	15.64%
Police Pension	\$ 4,088,000	\$ 4,148,000	\$ 60,000	1.47%
Debt Service	\$ 8,736,963	\$ 9,074,000	\$ 337,037	3.86%
Total Levy	\$ 32,754,845	\$ 34,989,400	\$ 2,234,555	6.82%

Total Tax Bill Increase

\$8,000 Tax Bill		\$10,000 Tax Bill	
6.82%	%	6.82%	%
1.33%	%	1.33%	%
\$ 106.75	\$ Increase on tax bill	\$ 133.44	\$ Increase on tax bill
\$ 8.90	Per Month Cost	\$ 11.12	Per Month Cost
\$ 0.29	Per Day Cost	\$ 0.37	Per Day Cost

General Fund
City Council Balancing Worksheet 2006-07 Budget
With Property Tax Adjustment of \$558,000

Action	Revenue	Expenditure	
Beginning Balance	\$ 85,900,000	\$ 85,900,000	
Revise Pers. Property Replc. Tax	\$ 83,000		
Restore Mental Health Reductions		\$ 82,800	
Suggested Property Tax Reduction		\$ (558,000)	
Total Adjustments	\$ 83,000	\$ (475,200)	
General Fund Subtotal	\$ 85,983,000	\$ 85,424,800	\$ 558,200
Reduce General Fund Property Tax Levy	\$ (558,200)		
General Fund Total	\$ 85,424,800	\$ 85,424,800	\$ -

City Council Property Tax Worksheet

	2004/05 Approved	2005/06 Proposed	\$ Increase/ Decrease	% Increase Decrease
Proposed General Fund	\$ 16,700,000	\$ 17,474,400	\$ 774,400	4.64%
Fire Pension	\$ 3,229,882	\$ 3,735,000	\$ 505,118	15.64%
Police Pension	\$ 4,088,000	\$ 4,148,000	\$ 60,000	1.47%
Debt Service	\$ 8,736,963	\$ 9,074,000	\$ 337,037	3.86%
Total Levy	\$ 32,754,845	\$ 34,431,400	\$ 1,676,555	5.12%

Total Tax Bill Increase

<u>\$8,000 Tax Bill</u>		<u>\$10,000 Tax Bill</u>	
5.12%	% of City Tax Increase	5.12%	
1.00%	% Tax Bill Increase	1.00%	
\$ 80.09	\$ Increase on tax bill	\$ 100.12	
\$ 6.67	Per Month Cost	\$ 8.34	
\$ 0.22	Per Day Cost	\$ 0.27	



Interdepartmental Memorandum

To: Julia Carroll, City Manager
From: David Jennings, Director of Public Works
Subject: **Budget Memo #32: EVNORSKO Update**
Date: February 3, 2006

ISSUE:

There was discussion by Council concerning the performance of EVNORSKO. This discussion was in response to Budget Memo #14. The Council had the following requests:

- Identify the number of cars that are using EVNORSKO.
- Provide a cost benefit analysis of the facility:

ANALYSIS:

The records are kept by a company called Fuelman out of Norcross, Georgia. This company has been contracted by EVNORSKO to process the transactions at our self-service facility and many other fueling facilities, mostly traditional gas stations. (EVNORSKO is the corporation that was formed in 2002 when the agreements were approved by City Council that allowed the facility to be built at our Municipal Service Center.) Fuelman sends monthly reports of the operation of the facility, but is not required to send a breakdown by individual user. Fuelman can provide detailed information on users and we have requested that they do so. It is our understanding that it will take them some time to research by transaction.

At this point, our monthly reports indicate that the usage of the station is low. Last year, there was an average of 43 transactions per month, or approximately 1.4 transactions per day. The facility is open to the public and as stated above, we are trying to obtain the records of usage by vehicle.

The three members of EVNORSKO have a total of 13 vehicles. Skokie has six cars and one truck (all dual fuel - capable of operating with both gasoline and compressed natural gas – CNG), Northwestern has two pick-up trucks and two vans (all dual fuel), and Evanston has one car (dual fuel) and one truck (CNG only). While both Northwestern and Evanston fuel their vehicles with CNG year-round, Skokie only fuels its vehicles with CNG in the summer because they do not like the winter performance of CNG.

Regarding the cost-benefit analysis, it will take some time to run and we will do that. However, we do have some background information to present at this point:

- The facility was constructed at a cost of \$335,000 using only federal Congestion Mitigation

and Air Quality (CMAQ) funds. Each of the three partners contributed \$3,505.83 to fund on-site improvements (for electrical service and for sewer relocation). The piping of the natural gas was provided by the gas company. The operation is funded by the sale of fuel to the users.

- The site does not generate enough revenue from the sale of fuel to cover the operating costs. The usage of CNG has not developed to the level of the estimates which were made at the time the station was being planned and developed. There are probably several reasons for the low usage, the most obvious being the high price of CNG vehicles. We have investigated using more CNG vehicles, but as stated in an earlier budget memo, an extra \$55,000 to outfit a new garbage truck is prohibitively expensive. Another reason is that natural gas prices have been increased tremendously and do not provide an advantage for people to pursue CNG as an alternative fuel over gas and diesel.



Interdepartmental Memorandum

To: Julia Carroll, City Manager
From: Bill Stafford, Finance Director
Pat Casey, Director of Management and Budget
Michael Wheeler, Management Analyst
Subject: **Budget Memo #33: Sales Tax Revenue Comparison**
Date: February 3, 2006

ISSUE

Previously, the Council was provided with a memo which presented a comparison of the City of Evanston's Sales Tax Revenue to other comparable municipalities (Budget Memo #15). In response to this information, Council asked for the following information for each municipality:

- The total dollars from sales tax received.
- The percentage of the general fund supported by sales tax revenue.
- The percentage of the entire budget supported by sales tax revenue.

ANALYSIS

The following table provides the total sales tax revenue and the percentage of the general fund and entire budget supported by this revenue.

Municipality	2004 Sales Tax (1%)	General Fund (\$)	% of General Fund Supported by Sales Tax	Total Budget (\$)	% of Entire Budget Supported by Sales Tax
Niles	\$ 12,186,739.18	\$ 28,968,554.00	42.07%	\$ 63,078,800.00	19.32%
Skokie	\$ 12,281,427.42	\$ 39,008,005.00	31.48%	\$ 76,486,284.00	16.06%
Glenview	\$ 11,632,305.86	\$ 37,209,906.00	31.26%	\$ 80,788,425.00	14.40%
Mount Prospect	\$ 7,964,168.75	\$ 31,580,320.00	25.22%	\$ 74,939,036.00	10.63%
Arlington Heights	\$ 11,077,524.43	\$ 45,275,310.00	24.47%	\$ 121,504,708.00	9.12%
Elk Grove Village	\$ 6,705,843.99	\$ 30,229,335.00	22.18%	\$ 67,330,404.00	9.96%
Morton Grove	\$ 3,925,905.87	\$ 17,986,571.00	21.83%	\$ 33,932,684.00	11.57%
Des Plaines	\$ 7,806,132.45	\$ 43,392,077.00	17.99%	\$ 114,801,454.00	6.80%
Park Ridge	\$ 3,559,115.86	\$ 22,505,000.00	15.81%	\$ 40,125,900.00	8.87%
Rolling Meadows	\$ 3,109,540.11	\$ 21,548,000.00	14.43%	\$ 53,057,000.00	5.86%
Hoffman Estates	\$ 4,898,666.77	\$ 35,258,912.00	13.89%	\$ 113,470,542.00	4.32%
Wilmette	\$ 3,065,741.33	\$ 23,402,358.00	13.10%	\$ 56,643,627.00	5.41%
LaGrange	\$ 1,054,859.19	\$ 8,794,254.00	11.99%	\$ 22,526,361.00	4.68%
Evanston	\$ 8,538,536.10	\$ 78,225,000.00	10.92%	\$ 165,079,749.00	5.17%
Glencoe	\$ 1,226,167.72	\$ 11,674,953.00	10.50%	\$ 19,389,914.00	6.32%
Oak Park	\$ 3,086,598.67	\$ 42,412,969.00	7.28%	\$ 101,092,437.00	3.05%
Winnetka	\$ 1,148,918.36	\$ 17,887,677.00	6.42%	\$ 48,931,621.00	2.35%
Rosemont	\$ 2,205,807.25	\$ 35,500,000.00	6.21%	Not Available	Not Available
Elgin	\$ 3,342,191.49	\$ 63,792,530.00	5.24%	\$ 234,141,700.00	1.43%
Flossmoor	\$ 148,601.45	\$ 6,063,400.00	2.45%	\$ 11,745,042.00	1.27%



Interdepartmental Memorandum

To: Julia Carroll, City Manager
From: Wendy Kalina, Administrative Adjudication Manager
Subject: Budget Memo #34 Cost-Benefit Analysis
Date: Friday, February 03, 2006

The Administrative Adjudication Division had an operating budget of \$408,700 for fiscal year 2004-2005, with an overall collection rate of 69% for the 68, 566 adjudicated cases (please see spreadsheet for details). The Administrative Adjudication Division hears cases for ordinance violations from the following divisions: Parking, Building, Fire, Health, Parks/Forestry, Police, Police-Animals, Property Standards, and Zoning. There are six Administrative Law Judges on staff all receiving an hourly rate of \$60.00. For the current budget year, the amount paid from March 1, 2005 – January 31, 2006 to the Law Judges totals \$102,990.00.

BACKGROUND:

The Administrative Adjudication was initially created in 2000 to increase fine collection on municipal ordinance violation that had previously been the responsibility of the Skokie Circuit Court. The Skokie Circuit Court proceedings demanded the attendance of staff from the Law Department, the citing officer and at times supervisor for the following Departments (dependent on the type of citation): Parking, Building, Fire, Health, Parks/Forestry, Police, Police-Animals, Property Standards and Zoning. Increased costs were incurred by the citing Department for travel and overtime costs (Police Department.) Initially the Administrative Adjudication Hearings Division only heard Parking ticket contests and over the years the jurisdiction grew to include all the Departments listed above.

ADDITIONAL BENEFITS FROM THE IMPLEMENTATION OF THE HEARINGS DIVISION:

- The Legal Department and all other departments that send cases to Administrative Adjudication no longer are required to attend hearings at the Skokie Circuit Court. This resulted in a decrease in court related travel and overtime (Police) costs. This also allows for the involved inspectors and officers to be in the field.
- Fines are not assigned to Building, Fire, Health, Parks/Forestry, Police, Police-Animals, Property Standards and Zoning unless it is adjudicated by the Administrative Adjudication Division.

- Sends out all notices on parking violations if payment is not received for Parking Systems within 10 days of the ticket. Notices are also sent if a hearing is not requested within 10 days from the date of the ticket. These notices are timely and tracked through a database supported by the Division. Totaling 59,374 letters sent for Fiscal Year 2004-05.
- The Division sends out all immobilization notices regarding a vehicle being eligible for immobilization by boot because of five unpaid parking citations. Totaling 3,259 letters sent for Fiscal Year 2004-05.
- Sends out notices warning and actual suspension of driver's licenses because of ten unpaid parking citations. These notices are timely and tracked through a database supported by the Division. Totaling 615 letters sent for Fiscal Year 2004-05.
- The Division sends out notices on all violations if payment is not received within 35 days of the liable (guilty) decision. Totaling 32,637 letters sent for Fiscal Year 2004-05.
- Holds all boot and tow hearings that had previously been heard by the Police Department.
- Assists customers to navigate through the Parking Systems and Collector's Office procedures of payment for tickets and fines.
- Provides training to adjudicated Departments on how to write tickets effectively and use the ticket tracking database.
- The Division maintains records for all liens including the amount of the property lien, payments made towards releasing the property lien and remaining fees on the property lien. Property liens can be filed on any property owned where fines are not paid on ordinance violations from the Building, Fire, Health, Parks/Forestry, Police, Police-Animals, Property Standards and Zoning Departments.

FUTURE PLANS TO IMPROVE OPERATIONS:

- The Collector's Office and Administrative Adjudication have discussed plans for implementing a relationship with a Collection Agency to collect monies due from outstanding fines and penalties not currently involved with a property lien. This process is expected to begin mid-year.

Hearings Division Summary for March 1, 2004 - February 28, 2005

Department	# Sent to Adjudication	Dismissed	Liable	Not Liable	Fines Paid		Total Fines (due)	Total Paid	Balance Due	Collection Rate
					Prior Hearing	After Hearing				
Building	2	2	5	0	N/A***	N/A***	\$250	\$0	\$250	0.00%
Fire	7	14	23	1	N/A***	N/A***	\$950	\$950	\$0	100.00%
Health	2	0	2	0	N/A***	N/A***	\$1,000	\$500	\$500	50.00%
NU-Police	119	9	83	24	N/A***	N/A***	\$18,985	\$15,325	\$3,660	81.00%
Parks/Forestry	6	4	2	0	N/A***	N/A***	\$75	\$75	\$0	100.00%
Police	707	76	514	95	N/A***	N/A***	\$76,520	\$32,286	\$44,234	42.00%
Police - Animals	61	5	47	10	N/A***	N/A***	\$3,456	\$1,005	\$2,451	29.00%
Property Standards	171	103	392	48	N/A***	N/A***	\$34,728	\$23,437	\$11,292	68.00%
Zoning	5	2	4	0	N/A***	N/A***	\$2,200	\$2,200	\$0	100.00%
Parking (total) *	67,486	0*	42,889	3,418	\$579,338.33	\$802,579.00	\$1,979,920	\$1,381,917	\$598,003	67.00%
Totals	68,566	215**	43,961**	3,596**	\$579,338.33	\$802,579.00	\$2,118,084	\$1,457,695	\$660,389	69.00%

*Parking Fines paid prior to submission to Administrative Adjudication Not Included. Parking tickets dismissed counted in not liable

**Does not include cases not heard because payment made prior to hearing

***Fine is not assigned on these cases until after the hearing