

Peer Community Benchmarking Data

For the Finance and Budget Committee



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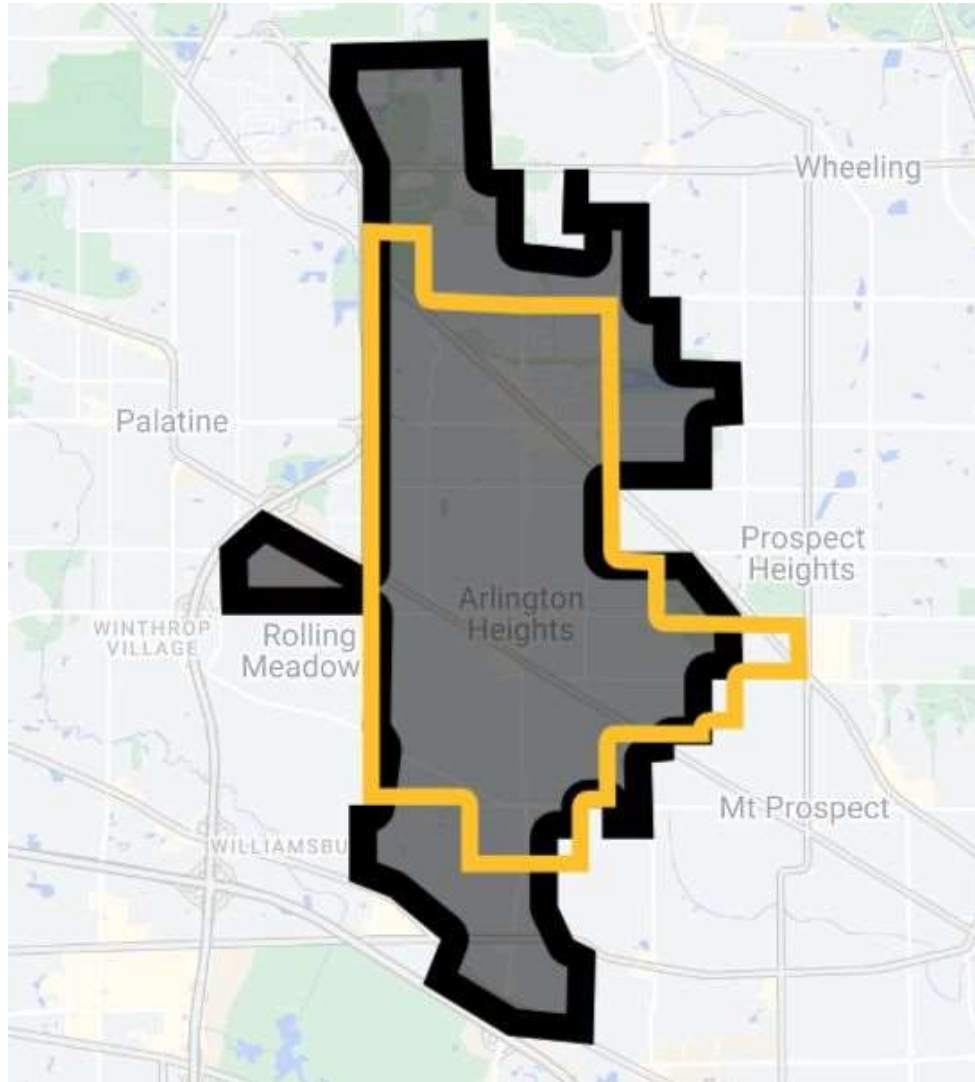
Presentation Overview

- Exhibit 1 - Property Tax Rates with School Districts
 - School Districts Parameters
 - Observations
- Exhibit 2 - Budgeted and Actual Revenues and Expenses
 - General Fund Calculations
 - Observations

Exhibit 1 - School District Parameters

- Composite is an average of all individual properties; any individual property may be higher or lower than the composite.
- School Districts mostly overlapped one-for-one with communities.
- There are always exceptions in any community; boundary lines aren't perfect!
- Skokie most complicated because of multiple elementary school districts. (Exhibit 3 for details)

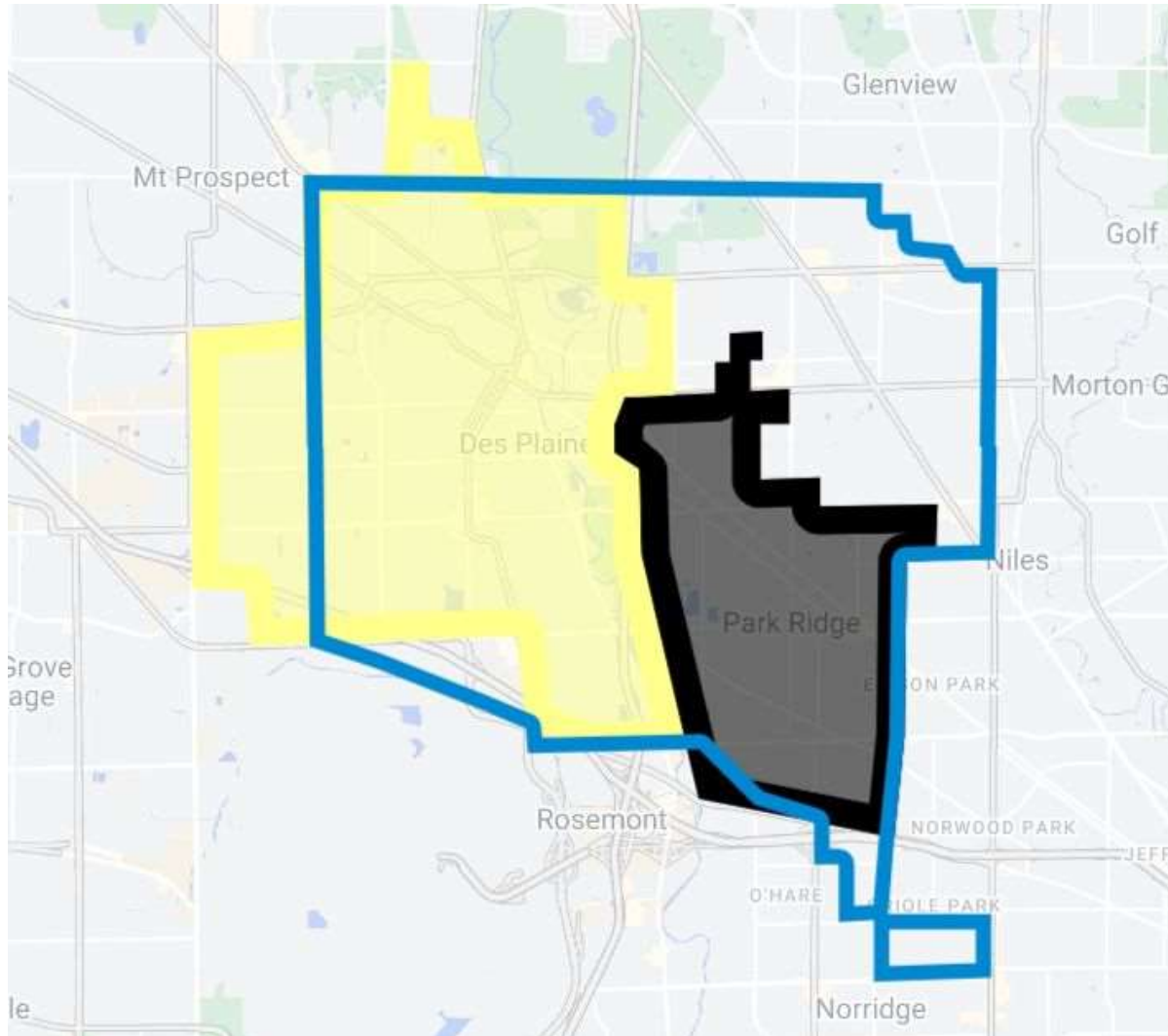
Exhibit 1 - Mapping Example (Arlington Heights)



Arlington Heights

District 25

Exhibit 1 - Mapping Example (D207)

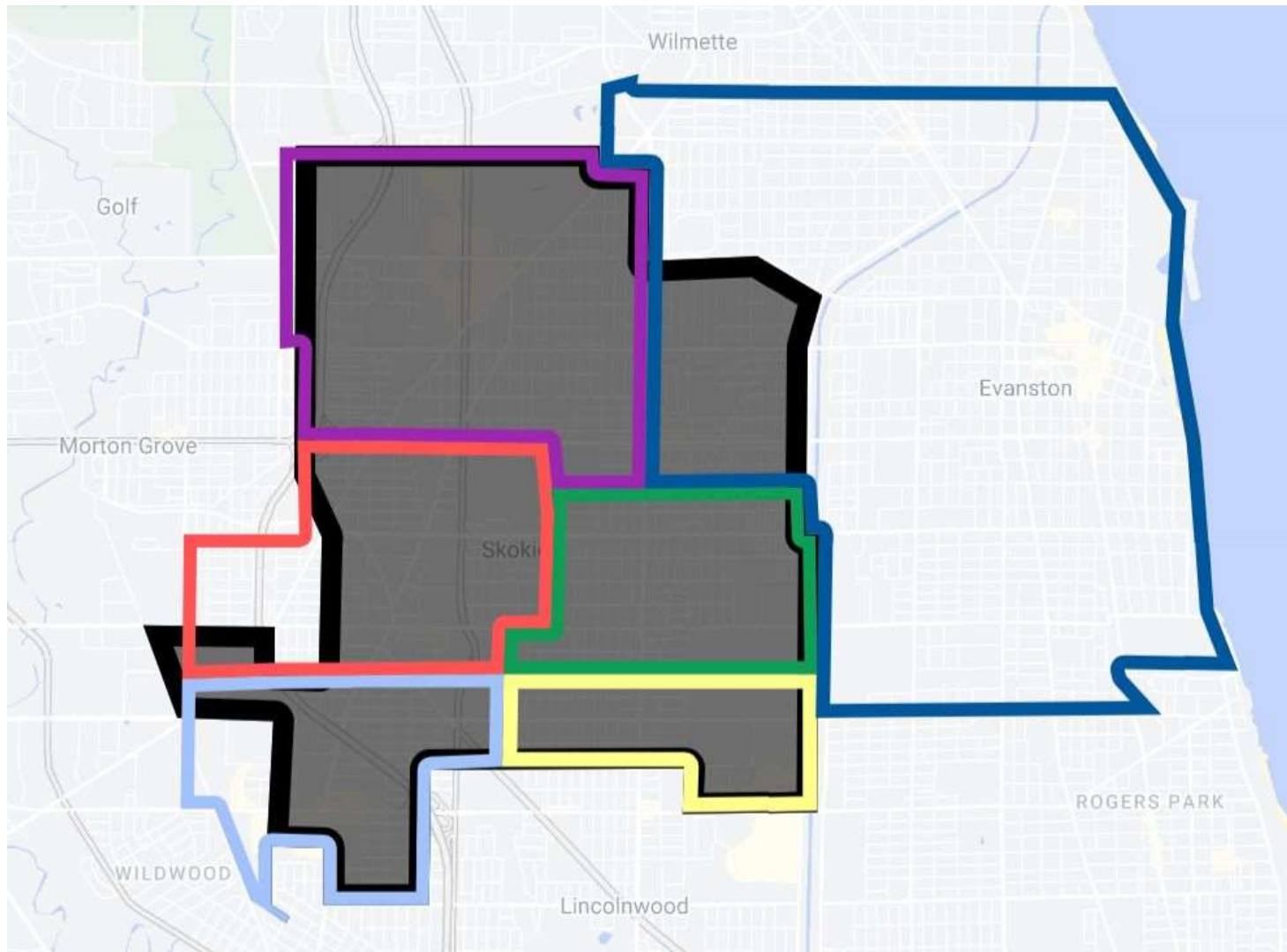


Park Ridge

Des Plaines

District 207

Exhibit 1 - Mapping Example (Skokie)



- Skokie**
- District 65**
- District 68**
- District 69**
- District 72**
- District 73**
- District 73.5**

Exhibit 1 - Observations

- Evanston School Districts have among the lowest Property Tax Rates of the all of the School Districts in the Peer Communities (Table 1.2).
- On average, School Districts account for approximately 66% of a property tax bill (Table 1.2).
- On average, School Districts, Municipalities, Libraries, and Park Districts account for approximately 85% of a property tax bill (Table 1.3).
- Proportionate to the Average Composite Tax rate, Evanston Schools + Government make up around the same amount of a property tax bill as the other Peer Communities (Table 1.3).

Exhibit 2 - General Fund Calculations

- For Municipalities, we used General Fund budgets and actuals as described in Adopted Budget Documents.
- For Park Districts, we used budgets and actuals in Corporate/Administrative Fund, Recreation Fund, and Special Recreation/Facilities Funds as described in Adopted Budget Documents and sometimes ACFRs.
 - Staff determined these types of funds approximated the totality of services provided by Evanston's Parks Department and Administrative Services related to Building and Fleet Maintenance of Parks Managed buildings and vehicles.
- Libraries excluded because they are not in the General Fund.
- Fiscal Year 2024/2025 grouped with Fiscal Year 2024, FY 2023/2024 grouped with FY 2023, etc.

Exhibit 2 - Park District Budget Example (Oak Park)



PARK DISTRICT OF OAK PARK EXPENDITURE COMPARISON - ALL FUND TYPES

DESCRIPTION	2022 BUDGET	2023 BUDGET	2024 BUDGET	VAR 2023
CORPORATE				
ADMINISTRATION	\$2,954,160	\$3,522,268	\$3,456,738	
CONSERVATORY	\$413,188	\$467,082	\$439,774	
BUILDINGS & GROUNDS	\$2,559,522	\$3,057,683	\$3,193,370	
TOTAL CORPORATE	\$5,926,870	\$7,047,033	\$7,089,882	
IMRF	\$275,500	\$225,000	\$225,000	
LIABILITY INSURANCE	\$353,860	\$384,008	\$434,436	
AUDIT	\$20,660	\$29,015	\$33,400	
RECREATION				
ADMINISTRATION	\$6,213,817	\$6,195,648	\$7,429,979	
COMMUNICATIONS	\$515,668	\$446,891	\$556,091	
CUSTOMER SERVICE	\$264,638	\$333,191	\$444,859	
SPORTS AND FITNESS	\$730,427	\$1,276,135	\$1,650,225	
GENERAL RECREATION	\$1,486,399	\$1,811,015	\$1,911,319	
TOTAL RECREATION	\$9,210,950	\$10,062,880	\$11,992,473	
MUSEUM	\$351,980	\$104,100	\$175,200	
SPECIAL RECREATION	\$493,096	\$562,560	\$608,533	
SPECIAL FACILITIES				
ADMIN	\$387,247	\$670,227	\$693,621	
POOLS	\$483,839	\$577,572	\$690,624	
ICE ARENA	\$399,674	\$452,433	\$542,080	
GYMNASIUMS	\$744,035	\$754,216	\$786,048	

Exhibit 2 - Park District Budget Example (Palatine)

Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
Corporate Fund:	\$13,936,095	\$15,329,705
Special Recreation Fund	1,479,030	1,626,933
Recreation Fund:	14,029,118	15,432,030
Debt Service Fund:	2,042,163	2,246,379
Capital Projects Fund:	7,662,830	8,429,113
	<hr/>	<hr/>
Total	<u>\$39,149,236</u>	<u>\$43,064,160</u>

Each of said sums of money and the aggregate thereof are deemed necessary by the Board of Park Commissioners of Palatine Park District to defray the necessary expenses and liabilities of the foresaid Park District during the fiscal year beginning the 1st day of January, 2024 and ending the 31st day of December, 2024 for the respective purpose set forth.

Exhibit 2 - Observations

- Evanston has the largest total expense budget and the highest total revenue budget, in some cases twice as much as other Peer Communities (Table 2.1).
- Evanston has the highest General Fund expense budget and revenue budget, but it is much closer in size to the Peer Communities (Table 2.2).
- Evanston has the highest actual General Fund expenses and the highest actual General Fund revenue of the Peer Communities (Table 2.3).
- Evanston has the highest actual General Fund expenses per capita and the highest actual General Fund revenue per capita of the Peer Communities (Table 2.4).

Exhibit 2 - Observations

- When comparing budgeted General Fund revenues and expenses to actual General Fund revenues and expenses in FY 2022, we see the following (Tables 2.5 and 2.6):
 - Evanston received 21.2% more actual revenues than budgeted revenue in FY 2022.
 - All Peer Communities received more actual revenues than budgeted revenues in FY 2022, on average by 18.6%
 - Evanston spent 1.2% less actual expenses than budgeted expenses in FY 2022.
 - Three Peer Communities spent more than budgeted in FY 2022, and five communities (including Evanston) spent less than budgeted in FY 2022. Those that overspent, did so on average by 13.9%. Those that underspent, did so on average by 4.0%.