



Finance and Budget Committee
Tuesday, November 12, 2024
Lorraine H. Morton Civic Center, James C. Lytle City Council Chambers
5:00 PM

Google Meet joining info
Video call link: <https://meet.google.com/afu-zreo-vdd>

Or dial: (US) +1 304-916-7061 PIN: 678 707 245#
More phone numbers: <https://tel.meet/afu-zreo-vdd?pin=4722508537424>

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6. ADJOURNMENT



City of
Evanston™
MINUTES

Finance and Budget Committee

Tuesday, October 8, 2024 @ 5:00 PM

Lorraine H. Morton Civic Center

**COMMITTEE MEMBER
PRESENT:**

David Livingston, Resident
Clare Kelly, Councilmember
Jonathan Nieuwsma, Councilmember
Devon Reid, Councilmember
Leslie McMillan, Committee Member
Shari Reiches, Committee Member

**COMMITTEE MEMBER
ABSENT:**

Bobby Burns, Councilmember
Melissa Wynne, Councilmember

STAFF PRESENT:

Hitesh Desai, Chief Financial Officer/Treasurer
Michael Van Dorpe, Financial Analyst
Clayton Black, Budget Manager
Luke Stowe, City Manager
Lara Biggs, City Engineer

1. CALL TO ORDER/DECLARATION OF A QUORUM

The meeting was called to order at 5:01 PM.

2. APPROVAL OF VIRTUAL COMMITTEE MEMBER PARTICIPATION

3. PUBLIC COMMENT

A resident (unnamed) commented on bike safety and bike infrastructure in the City.

Ray Friedman commented on the lease at 909 Davis Ave.

Tim Schoolmaster commented on Public Safety Pensions and the FY 2025 Proposed Budget.

Mary Rosinski commented on the Parks and Recreation food budget.

Carl Klein commented on the Interfund Transfers in the FY 2025 Proposed Budget.

4. APPROVAL OF MINUTES

- A. Approval of the August 27, 2024 Finance & Budget Committee Meeting minutes.
- B. Approval of the September 10, 2024 Finance & Budget Committee Meeting minutes.

5. CONSIDERATION

A. Review of the FY 2023 Single Audit

Hitesh Desai, CFO, presented and facilitated discussion on this item. Committee Members asked clarifying questions, which were addressed by staff.

Staff recommends that the Finance & Budget Committee recommend to the City Council that they accept and place on file the FY 2023 Single Audit.

Motion: Councilmember Reid
Second: Councilmember Nieuwsma

Motion Passed 5-0-3

Ayes: Livingston, Nieuwsma, Reid, McMillan, and Reiches
Nays: None
Absent: Kelly, Burns, and Wynne

B. Transfer from General Fund to Equipment Replacement Fund and Special Assessment Fund

Clayton Black, Budget Manager, presented and facilitated discussion on this item. Committee Members shared their views on this item and asked clarifying questions, which were addressed by staff.

Staff recommends that the Finance & Budget Committee recommend to the City Council that the inter-fund transfer of \$2,300,000 from the General Fund be approved for the Equipment Replacement Fund and \$1,000,000 for the Special Assessment Fund.

Motion: Councilmember Reid
Second: Councilmember Nieuwsma

Motion Passed 4-1-3

Ayes: Livingston, Nieuwsma, Reid, and Reiches
Nays: McMillan
Absent: Kelly, Burns, and Wynne

6. DISCUSSION

A. Discussion Regarding the FY 2025 Proposed Budget

Draft

Finance and Budget Committee
October 8, 2024

Hitesh Desai, CFO, and Clayton Black, Budget Manager, presented and facilitated discussion on this item.

Committee Members discussed the use of interest revenue within the budget, the Personal Property Replacement Tax (PPRT), and a variety of other items related to the FY 2025 Budget.

7. ADJOURNMENT

The meeting was adjourned at 6:56 PM.

Draft



Finance and Budget Committee

Tuesday, October 29, 2024 @ 5:00 PM

Lorraine H. Morton Civic Center

**COMMITTEE MEMBER
PRESENT:**

David Livingston, Resident
Clare Kelly, Councilmember
Jonathan Nieuwsma, Councilmember
Bobby Burns, Councilmember
Devon Reid, Councilmember
Leslie McMillan, Committee Member
Shari Reiches, Committee Member

**COMMITTEE MEMBER
ABSENT:**

Melissa Wynne, Councilmember

STAFF PRESENT:

Hitesh Desai, Chief Financial Officer/Treasurer
Clayton Black, Budget Manager
Carina E. Sánchez, Deputy City Manager
Luke Stowe, City Manager
Lara Biggs, City Engineer
Steve Ruger, Deputy City Manager

1. CALL TO ORDER/DECLARATION OF A QUORUM

The meeting was called to order at 5:00 PM.

2. APPROVAL OF VIRTUAL COMMITTEE MEMBER PARTICIPATION

3. PUBLIC COMMENT

Jack Mortell commented on the Fire Pension Fund and the FY 2025 Proposed Budget.

Mary Rosinski commented on the Capital Improvement Plan (CIP).

4. DISCUSSION

A. Proposed 2025 CIP Discussion

Lara Biggs, City Engineer, presented and facilitated discussion on this item.

Draft

Finance and Budget Committee
October 29, 2024

Committee Members commented and asked questions about the Purchasing/Bidding Process, the funding sources for CIP projects, and how staff prioritize CIP projects.

B. Discussion Regarding the FY 2025 Proposed Budget

Hitesh Desai, CFO, and Clayton Black, Budget Manager, presented and facilitated discussion on this item.

Committee Members commented and asked questions about pension funding, Parks and Recreation revenues, and the property tax levy.

C. Discussion Regarding Revenue and Expense Ideas

This item was not discussed at the meeting.

5. ADJOURNMENT

The meeting was adjourned at 6:30 PM.



Memorandum

To: Members of the Finance and Budget Committee
 From: Hitesh Desai, Chief Financial Officer/Treasurer
 CC: Clayton Black, Budget Manager
 Subject: Discussion Regarding Debt and Debt Service
 Date: November 12, 2024

Recommended Action:
 Discussion Only.

CARP:
 Municipal Operations

Committee Action:
 For Discussion

Summary:

The Finance and Budget Committee requested a current bond maturity schedule and the impact of incremental additional tax-supported GO Bonds. Staff compiled a budget memo on this topic at www.cityofevanston.org/budget and will facilitate discussion with the Finance and Budget Committee.

The table below shows the amount of principal to be retired by category for all outstanding issuances from 2024 through 2044.

Year	Gov Fund (Unabated)	Library Fund (Unabated)	Enterprise (Abated)	Other Fund (Abated)	Total
2024	9,155,724	353,392	1,937,687	718,197	12,165,000
2025	10,049,327	370,083	2,453,796	696,793	13,569,999
2026	9,372,097	356,396	2,411,405	660,102	12,800,000
2027	8,760,416	372,929	2,518,130	633,526	12,285,001
2028	8,244,629	302,249	2,619,854	543,267	11,709,999
2029	7,866,983	317,081	2,624,203	531,732	11,339,999
2030	7,693,050	327,528	2,787,103	557,319	11,365,000

2031	7,997,071	337,974	2,897,050	577,906	11,810,001
2032	7,358,938	359,752	2,747,720	598,590	11,065,000
2033	7,288,689	369,073	2,617,963	619,275	10,895,000
2034	6,840,614	384,009	2,565,418	644,959	10,435,000
2035	6,445,187	394,663	2,454,409	675,741	9,970,000
2036	6,439,760	410,316	2,553,401	271,523	9,675,000
2037	6,087,257	386,583	2,403,854	282,305	9,159,999
2038	5,565,325	304,182	2,437,307	298,185	8,604,999
2039	4,936,289	139,939	2,094,707	19,065	7,190,000
2040	4,585,000		1,905,000		6,490,000
2041	3,985,000		950,000		4,935,000
2042	3,615,000		990,000		4,605,000
2043	3,765,000		1,030,000		4,795,000
2044	1,270,000		1,070,000		2,340,000

The table below shows the approximate impact of each \$10 million in incremental property tax-supported GO Bond principal debt. As shown, it increases the City's tax levy by 1.24%, or \$700,000, which is approximately \$22.77 on a \$400,000 home.

				Go Bonds	\$ 10,000,000
				Estimated Interest	\$ 4,000,000
				Total debt service	\$ 14,000,000
				Annual Debt service	\$ 700,000
				(20 year term)	
		2023 Levy			
Market Value of Property	10% Market Value Assessed Value of Property	Equalized Value of Property	Estimated City Tax	Projected City Tax on \$1.5M increase	Amount Of Increase
\$100,000	\$10,000	\$30,163.00	\$458.18	\$463.87	\$5.69
\$200,000	\$20,000	\$60,326.00	\$916.35	\$927.74	\$11.38
\$300,000	\$30,000	\$90,489.00	\$1,374.53	\$1,391.60	\$17.08
\$400,000	\$40,000	\$120,652.00	\$1,832.70	\$1,855.47	\$22.77
\$600,000	\$60,000	\$180,978.00	\$2,749.06	\$2,783.21	\$34.15
\$800,000	\$80,000	\$241,304.00	\$3,665.41	\$3,710.95	\$45.54
\$1,000,000	\$100,000	\$301,630.00	\$4,581.76	\$4,638.68	\$56.92
	10% Market	Equalizer	8.026	City Tax Levy with Increase	
	0.1	3.0163	1.519	101.24%	
Note: These are estimated numbers before any exemptions.					

In 2024, the City issued \$17,135,000 in property-tax-supported GO Bonds. The debt service for this issuance is covered by the debt service fund balance in the proposed FY 2025 budget but will need to be covered through the property tax levy along with any 2025 GO Bonds as part of the FY 2026 budget.



Memorandum

To: Members of the Finance and Budget Committee
From: Hitesh Desai, Chief Financial Officer/Treasurer
CC: Clayton Black, Budget Manager
Subject: Discussion Regarding the FY 2025 Proposed Budget
Date: November 12, 2024

Recommended Action:
Discussion Only.

Committee Action:
For Discussion

Summary:

Staff will present and facilitate discussion on the FY 2025 Proposed Budget. The proposed budget, presentation materials, and weekly budget memos are posted on the city's website at www.cityofevanston.org/budget.

Changes to the Proposed Budget

The FY 2025 Proposed Budget, which was published on the City's website, included \$398,934,953 in budgeted expenses (\$342,151,643 excluding inter-fund transfers) and \$360,205,961 in revenues (\$319,075,774 excluding inter-fund transfers and use of fund balance).

As a result of discussion that has occurred to date, the revised budget includes \$395,638,418 in budgeted expenses (\$338,855,108 excluding inter-fund transfers) and \$357,131,156 in revenues (\$317,465,969 excluding inter-fund transfers and use of fund balance).

Attached is a summary of the changes made to date, which are as follows:

Incorporation of Menu of Options: At the November 4, 2024, Special City Council meeting, staff shared the results of a survey on potential revenue options that could be used to reduce the use of \$12,550,000 in General Fund reserves to balance the proposed FY 2025 budget. As a result of that discussion, 13 ideas have been incorporated into the budget. The amounts that have been incorporated as increased revenues, considering the lead time required for

implementation. These ideas reduce the use of General Fund reserves by \$1,465,000 to \$11,085,000.

Incorporation of Revised CIP: At the November 4, 2024, Special City Council meeting, the City Council recommended that the revised CIP be incorporated into the proposed budget. This revised CIP has been incorporated into the budget, with the primary change being the reduction of tax-supported GO Bonds for capital projects to \$21,345,000. The revised CIP results in changes to revenues in the CIP Fund and expenses in the CIP and MFT Funds.

Correction to Good Neighbor Fund Program Spending: Revenues and expenses are both reduced by \$1.25 million. As discussed with the Finance and Budget Committee on October 29, this amount was included in the proposed budget document (in addition to the \$3 million in direct payments) in error. These amounts for other programmatic areas are separate from the direct payment benefit and, as noted in the agreement, may be provided directly to the City or other entities in Evanston.

Legislative History:

The budget was discussed at the October 8, 2024 Finance & Budget Committee meeting and the October 29, 2024 Special Finance & Budget Committee meeting.

The FY 2025 Proposed Budget is available on the City's website:
<https://www.cityofevanston.org/budget>

Attachments:

[Changes to Proposed Budget](#)

FY 2025 Changes to Proposed Budget							
Updated 11/11/2024							
Revenue/Expense	Fund	Account	Proposed	Revised	Difference	Notes	Type
Revenue (Transfer In)	General Fund	100.15.1560.57007	\$110,500	\$110,550	\$50	Transfer from TIF did not match.	Staff Correction
Revenue	SSA 9	210.21.5160.51015	\$643,000	\$642,145	-\$855	Revising net levy based on budget from the SSA.	Staff Correction
Revenue	Good Neighbor Fund	180.99.1803.56013	\$500,000	\$0	-\$500,000	Erred in including this as a direct payment from NU.	Staff Correction
Revenue	Good Neighbor Fund	180.99.1802.56013	\$500,000	\$0	-\$500,000	Erred in including this as a direct payment from NU.	Staff Correction
Revenue	Good Neighbor Fund	180.99.1801.56013	\$250,000	\$0	-\$250,000	Erred in including this as a direct payment from NU.	Staff Correction
Revenue	CIP	415.40.4125.56060	\$23,944,000	\$21,345,000	-\$2,599,000	Revised CIP as approved 11/4/24.	CIP
Revenue	CIP	415.40.4219.55146	\$4,827,000	\$5,027,000	\$200,000	Revised CIP as approved 11/4/24.	CIP
Revenue	General Fund	100.15.1560.56045	\$0	\$300,000	\$300,000	Tier 1 - Credit Card Convenience Fees	Menu of Options
Revenue	General Fund	100.15.1560.56045	\$0	\$125,000	\$125,000	Tier 1 - Residential Rental Proram Fees	Menu of Options
Revenue	General Fund	100.15.1560.56045	\$0	\$350,000	\$350,000	Tier 1 - Community Development Permits	Menu of Options
Revenue	General Fund	100.15.1560.56045	\$0	\$20,000	\$20,000	Tier 1 - Vacant Property Fees	Menu of Options
Revenue	General Fund	100.15.1560.56045	\$0	\$10,000	\$10,000	Tier 1 - Fieldhouse Rental Program	Menu of Options
Revenue	General Fund	100.15.1560.56045	\$0	\$35,000	\$35,000	Tier 1 - Police Overtime at Community Events	Menu of Options
Revenue	General Fund	100.15.1560.56045	\$0	\$45,000	\$45,000	Tier 1 - IL Local Debt Recovery Program	Menu of Options
Revenue	General Fund	100.15.1560.56045	\$0	\$60,000	\$60,000	Tier 1 - Long Term Care License Fee	Menu of Options
Revenue	General Fund	100.15.1560.56045	\$0	\$5,000	\$5,000	Tier 1 - Additional Special Event Permits	Menu of Options
Revenue	General Fund	100.15.1560.56045	\$0	\$25,000	\$25,000	Tier 1 - Public Works Right of Way Permits	Menu of Options
Revenue	General Fund	100.15.1560.56045	\$0	\$40,000	\$40,000	Tier 1 - Enforcing Late Fees on HR Taxes	Menu of Options
Revenue	General Fund	100.15.1560.56045	\$0	\$50,000	\$50,000	Tier 1 - Enforcing Late Fees on Wheel Taxes	Menu of Options
Revenue	General Fund	100.15.1560.56045	\$0	\$400,000	\$400,000	Tier 2 - Review and Increase PRCS Fees	Menu of Options
Revenue	General Fund	100.15.1560.56106	\$12,550,000	\$11,085,000	-\$1,465,000	Use of General Fund Fund Balance	Menu of Options
Revenue	Parking	505.19.7005.56045	\$0	\$300,000	\$300,000	Tier 1 - Credit Card Fees	Menu of Options
Revenue	Parking	505.19.7005.56045	\$0	\$100,000	\$100,000	Tier 1 - Residential Parking Permits	Menu of Options
Revenue	Parking	505.19.7005.56045	\$0	\$100,000	\$100,000	Tier 1 - Surface Lot Permits	Menu of Options
Revenue	Parking	505.19.7005.56045	\$0	\$75,000	\$75,000	Tier 1 - Meter Rates on the Lakefront	Menu of Options
Expense	Good Neighbor Fund	180.99.1803.62509	\$500,000	\$0	-\$500,000	Erred in including this as a direct payment from NU.	Staff Correction
Expense	Good Neighbor Fund	180.99.1802.62509	\$130,000	\$0	-\$130,000	Erred in including this as a direct payment from NU.	Staff Correction
Expense	Good Neighbor Fund	180.99.1802.62490	\$370,000	\$0	-\$370,000	Erred in including this as a direct payment from NU.	Staff Correction
Expense	Good Neighbor Fund	180.99.1801.62509	\$250,000	\$0	-\$250,000	Erred in including this as a direct payment from NU.	Staff Correction
Expense	CIP	415.40.4125.65515	\$19,350,000	\$16,751,000	-\$2,599,000	Revised CIP as approved 11/4/24.	CIP
Expense	MFT	200.40.5100.65515	\$4,107,185	\$4,459,650	\$352,465	Revised CIP as approved 11/4/24.	CIP
Expense	CIP	415.40.4219.65515	\$3,955,000	\$4,155,000	\$200,000	Revised CIP as approved 11/4/24.	CIP



Memorandum

To: Members of the Finance and Budget Committee
From: Clayton Black, Budget Manager
Subject: Update Regarding the Revenue and Expense Idea Survey Results
Date: November 12, 2024

Recommended Action:
Discussion Only.

Committee Action:
For Discussion

Summary:

As part of the proposed FY 2025 budget, staff provided a list of 38 revenue and expense options that could reduce the use of \$12,550,000 in General Fund reserves to balance the proposed FY 2025 budget. The City Council asked that staff conduct a survey to prioritize these options, and at the November 4, 2024, Special City Council meeting, staff shared the results of this survey, which are also attached. Ideas were categorized into tiers based on the level of support expressed through the survey.

As a result of the survey and discussion with the City Council, 13 ideas have been incorporated into the budget, which is subject to approval by the City Council. The amounts that have been incorporated as increased revenues take into consideration the lead time required to implement these options. If the City Council agrees with these options, staff would work to draft the ordinances, programs, and processes where applicable to put them into practice, with some in place by January 1, 2025, and others likely implemented in early 2025. These ideas reduce the use of General Fund reserves by \$1,465,000 to \$11,085,000.

These include the following:

1. Passing Along Credit Card Convenient Fees: This would likely be implemented as the City looks to implement a new online payment processing solution in early 2025.
2. Residential Rental Program and Reinspection Fees: Staff would work to develop the program and implement it in early 2025.
3. Community Development Permit Fees: Staff will review fees and bring forward a revised schedule in early 2025 that increases revenues by 10%.

4. Vacant Property Fees: In early 2025, staff will work with the City Council to develop the parameters of these new fees.
5. Fieldhouse Rental Program: Parks staff will work on developing these small programs in early 2025.
6. Additional Special Events Permits: Parks staff will work on requiring these additional permits in 2025.
7. Illinois Local Debt Recovery Program: Staff will compile outstanding property standards, parking tickets, and police fine data to provide to the State of Illinois for collection as part of income tax returns.
8. Public Works Right of Way Permits: Staff will review fees and bring forward a revised schedule in early 2025 that increases revenues by 10%.
9. Long-Term Care License Fee: Staff will prepare an ordinance increasing these fees by 50% for 2025 renewals.
10. Enforce Late Fees on Home Rule Taxes: Collector's Office staff will resume the pre-pandemic practice of assessing late fees for home rule taxes.
11. Enforce Late Fees on Wheel Taxes: Collector's Office staff will resume the pre-pandemic practice of assessing late fees for wheel taxes set by the City municipal code.
12. Police Overtime at Community Events: In 2025, Police will begin charging all outside organizations and agencies for police overtime requests.
13. Review and increase Parks and Rec Fees: Staff will review fees and bring forward a revised schedule in early 2025 that increases revenues by 7%.

Additionally, four ideas from Tier 1 have been included in the Parking Fund, resulting in \$575,000 in additional revenue. These include:

1. Passing Along Credit Card Convenient Fees: This would likely be implemented as the City looks to implement a new online payment processing solution in early 2025.
2. Residential Parking Permits: Staff will prepare the ordinance to increase these rates.
3. Surface Lot Permits: Staff will prepare the ordinance to increase these rates.
4. Meter Rates on the Lakefront: Staff will prepare the ordinance to increase these rates.

Legislative History:

The revenue and expense ideas were presented to the City Council throughout October, with survey results presented on November 4, 2024, and incorporated into the proposed budget on November 11, 2024.

Attachments:

[FY 2025 Budget Revenue and Expense Ideas Survey Results.pptx \(1\)](#)

**FY 2025 Proposed Budget
Alternate Revenue and Expense Ideas
A "Menu of Options" to Assist in Balancing the FY 2025 Budget**

None of these options are included in the FY 2025 Proposed Budget

Fund	Department	Idea for Consideration	Revenue Increase	Expense Reduction	Summary
General Fund	All	Full/partial implementation of reduction exercise.		\$546,993	As part of the FY 2025 budget cycle, departments were asked to identify potential reductions to 3% of operating expenses (non-personnel & non-transfer). Many would result in an impact to services, but the exercise has been compiled by staff.
General Fund	CD	Review and increase permit fees	\$500,000		The department would undertake a comprehensive review of all fees and would increase them by an average of 10%, generating \$500,000.
General Fund	CD	Rental Program Registration and Reinspection Fees	\$227,200		This potential increase would require City Council action, but would implement fees for inspections and reinspections, and increase fees for registration/licensing for rental, vacation rental, and Shared Housing Providers.
General Fund	CMO	Increase percent of health insurance costs covered by City employees.		\$100,000	Increasing the employee portion of HMO and PPO plans by one percentage point would be about a \$100,000 reduction in the General Fund. Employees contribute 13% or 15% depending on the size and type of plan selected. This would move those percentages to 14% and 16% respectively.
General Fund	CMO	Increase the City's property tax levy.	\$1,000,000		Every \$1 million increase to the property tax levy represents a 1.7% increase to the tax levy or approximately \$40/year for a \$500,000 home.
General Fund	CMO	Increase in Wheel Tax	\$160,000		The City currently charges a \$90/vehicle Wheel Tax. A \$5 increase would generate \$160,000 and mirror the rate for a sticker in Chicago.
General Fund	CMO	Enforce late fees for Wheel Taxes	\$50,000		The City has suspended collection of late fees since the pandemic. With 2,000 late payers, the City would generate \$50,000 if it were to start enforcing these penalties.
General Fund	CMO	Utilization of Illinois Local Debt Recovery Program for parking tickets, ordinance violations, etc.	\$75,000		The State's LDROP program offers local governments, at no charge, the opportunity to collect unpaid debts through income tax returns. The City has \$65,625 in Police violations and \$178,975 in outstanding property standard violations as well as outstanding parking tickets that could be pursued through this program.
General Fund	COUNCIL MEMBER	Third Party Food Delivery Surcharge	\$125,000		This idea was proposed by Council Member Reid in 2023. A 1% tax could generate \$125,000. Staff has been unable to find other communities that charge this type of fee.
General Fund	COUNCIL MEMBER	Stormwater Drainage Fees	\$250,000		Would implement a stormwater drainage fee based on impervious parking surface areas.
General Fund	COUNCIL MEMBER	Vacant Property Fees	\$20,000		Would assess a fee on vacant parcels. Additional conversation is required on the scope of properties that would be assessed a fee.
General Fund	COUNCIL MEMBER	Recreation Center parking charge for non-residents	\$100,000		Has been considered by City Council in the past but was not approved.
Parking	COUNCIL MEMBER	Parking Utility Fee	\$800,000		This idea was proposed by Council Member Reid in 2023. As proposed, the fee structure would be tiered and implementation would be staggered starting with those areas of highest demand. With an estimated 33,000 subject to this fee instead of the current 4,500, the City could see an additional \$800,000 in revenue.

**FY 2025 Proposed Budget
Alternate Revenue and Expense Ideas
A "Menu of Options" to Assist in Balancing the FY 2025 Budget**

None of these options are included in the FY 2025 Proposed Budget

Fund	Department	Idea for Consideration	Revenue Increase	Expense Reduction	Summary
General Fund	Fire	Modification of Lifeguard Program		\$50,000	According to the City Manager/Budget team's request, the department has compiled 3 options to reduce beach hours: reduce one hour per day, eliminate one beach all summer, or close all beaches one day a week.
General Fund	HHS	Increase restaurant reinspection fee from \$114 to \$250	\$14,000		Revenue increase estimate based on FY24 reinspection numbers, and assumption that we would only charge in 25% of cases (reserving enforcement of fines for instances of flagrant violations/ repeat offenders).
General Fund	HHS	Increase Long Term Care License	\$60,000		This idea was proposed by Council Member Reid in 2023. Licensing fees for Evanston long term care facilities is provided in City Code, 8-12-2-2, License Procedures. Evanston charges an annual Long Term Care License Fee of \$600 per facility plus \$60 per licensed bed. A 50% increase to this fee would generate \$60,000 in revenue.
General Fund	Law	Delivery Fleet Tax	\$100,000		This idea was proposed by Council Member Reid in 2023. This fee would be assessed on delivery fleets that utilize city streets (i.e. Amazon). The fee would be assessed as a per-mile, volume-based, or license fee. Staff has been unable to find other communities that charge this type of fee.
General Fund	Law	Slight increases to Liquor License fees (10%)	\$50,000		Liquor license fees have not been increased in several years. A 10% increase would generate \$50,000.
General Fund	Law	Credit card convenience fees for Wheel Taxes, Parks and Recreation Programs, etc.	\$500,000		The City currently absorbs approximately \$500,000 in credit card fees for wheel taxes, Parks and Recreation programs, and permits/licenses. These charges could be passed along.
General Fund	Law	Administrative Adjudication Hearing Fees	\$150,000		The City could pass along the cost of the administrative adjudication program and charge a per hearing fee. Most communities in the region charge this type of fee. The program costs the City \$200,000 annually.
General Fund	Law	Enforcing late fees/penalties in home rule taxes	\$50,000		The City has taken a relaxed position on enforcing late fees and penalties in the collection of home rule taxes since the pandemic.
Parking	Parking	Increase Various Parking Citation Fines- Specifically Expired Meter	\$200,000		Issued 20,000 expired meter citations in 2022 and 32,000 in 2023. Current fine is \$25, Chicago and Skokie fine is \$50. \$10 increase is \$200K to \$400K in new revenue.
Parking	Parking	Increase Surface Lot Permits	\$100,000		Surface Lot Permits are currently \$90/month and have not been increase in at least six years. 500-550 permits issued monthly.
Parking	Parking	Increase City-Wide Meter Rates	\$350,000		Every \$.25/hour incremental increase to parking meter fees would result in another \$350,000 in revenue.

**FY 2025 Proposed Budget
Alternate Revenue and Expense Ideas
A "Menu of Options" to Assist in Balancing the FY 2025 Budget**

None of these options are included in the FY 2025 Proposed Budget

Fund	Department	Idea for Consideration	Revenue Increase	Expense Reduction	Summary
Parking	Parking	Increase Residential Parking Permits	\$100,000		In order to park in one of the City's more than 25 residential districts, the City currently requires the purchase of an annual Residential Parking Permit at a rate of \$30 per year. These rates have not been increased in at least 10 years. A \$20 increase would result in approximately \$100,000 in additional revenue.
Parking	Parking	Issue Live Street Cleaning Tickets Instead Of Warnings in Month of March	\$225,000		Average 3,000-3,500 warning tickets every March, if live citations each warning would be assessed \$75 fine
Parking	Parking	Pass through Credit Card Fees	\$400,000		The city currently pays \$500,000 in parking related credit card fees that can be passed along to the users
Parking	Parking	Increase meter rates on lakefront	\$75,000		Evanston residents with paid wheel tax don't pay for this-only out of town visitors
Parking	Parking	Raise fees in Parking Garages for transient parkers	\$100,000		Currently fees are less than metered street parking. Increase rate band by \$1.00 between 2 -24 hours.
General Fund	Police	Overtime for Community Events	\$50,000		Charge overtime for organized community events that require a police presence.
General Fund	PRCS	Review and increase program and rental fees	\$500,000		The department would undertake a comprehensive review of all fees and would increase them by an average of 7%, generating \$500,000. Program fees for programs \$500+ would increase by 5% while programs less than \$500, facility rentals, and park rentals would increase by 10%.
General Fund	PRCS	Implement a fieldhouse rental program	\$10,000		The department would start with Lovelace, Mason, Lagoon, and James.
General Fund	PRCS	Additional special event permits	\$5,000		Permits for bounce house, stage, and carriage rides.
Human Services Fund	PRCS	Mayor's Summer Youth Program		\$145,000	Will reduce the number of youth participating in MSYEP to only those who are hired internally by PRCS Department. This will eliminate all youth employees for external employers
General Fund	PWA	Increase to Right of Way Permits	\$30,000		General 10% increase to right of way permits.
General Fund	PWA	Field Services Manager Position		\$190,406	Not approve request for Field Services Manager position.
Sustainability	Sustainability	Benchmarking Submission Fee	\$10,000		500 Buildings submit \$20 annually when they submit their benchmarking data.
Sustainability	Sustainability	Bag Tax Amendment	\$200,000		The City currently brings in approximately \$200,000 per year from the Bag Tax. Doubling this tax would generate an additional \$200,000 in revenue.

Menu of Options

	Impact	Average	Strong Agree	Likely Agree	Neutral	Total Agree	Total Agree OR Neutral
Credit Card Convenience Fees for Wheel Tax, Parks	\$500,000	1.70	7	3	0	10	10
Increase Community Development Permit Fees	\$500,000	1.10	4	3	3	7	10
Increase Rental Program Registration and Reinspection Fees	\$227,200	1.10	3	5	2	8	10
Charge for Police Overtime at Community Events	\$50,000	0.90	3	3	4	6	10
Vacant Property Fees	\$20,000	0.70	2	3	5	5	10
Increase Long Term Care License Fee	\$60,000	0.70	1	6	2	7	9
Implement a Fieldhouse Rental Program	\$10,000	0.70	3	2	4	5	9
Enforcing Late Fees on Home Rule taxes	\$50,000	0.70	3	3	3	6	9
Enforcing Late Fees on Wheel Taxes	\$50,000	0.70	4	2	2	6	8
Additional Special Events Permits	\$5,000	0.60	2	3	4	5	9
Utilization of Illinois' Local Debt Recovery Program	\$75,000	0.50	2	4	2	6	8
Increase Public Works Right of Way Permits	\$30,000	0.40	0	5	4	5	9
Review and Increase Parks & Recreation Program and Rental Fees	\$500,000	0.30	1	4	3	5	8

Tier 1 (13): Included in Revised Proposed Budget \$2,077,200

	Impact	Average	Strong Agree	Likely Agree	Neutral	Total Agree	Total Agree OR Neutral
Increase Bag Tax	\$200,000	0.20	4	1	0	5	5
Charge an Administrative Adjudication Hearing Fees	\$150,000	0.10	1	3	2	4	6

Tier 2 (2): To Be Discussed \$350,000

Menu of Options

	Impact	Average	Strong Agree	Likely Agree	Neutral	Total Agree	Total Agree OR Neutral
Delivery Fleet Tax	\$100,000	0.00	1	1	4	2	6
Full/Partial implementation of reduction exercise	\$546,993	0.00	1	1	5	2	7
Increase Restaurant Reinspection Fee	\$14,000	-0.10	0	2	6	2	8
Increase the Wheel Tax	\$160,000	-0.10	2	1	3	3	6
Cut Proposed Field Services Manager Position	\$190,406	-0.10	1	1	5	2	7
Increase to Liquor License Fees	\$50,000	-0.20	0	3	3	3	6
Increase the City's Property Tax	\$1,000,000	-0.20	2	2	2	4	6
Stormwater Drainage Fees	\$250,000	-0.40	1	0	5	1	6

Tier 3 (8): Not Included in Budget \$2,311,399

	Impact	Average	Strong Agree	Likely Agree	Neutral	Total Agree	Total Agree OR Neutral
Third Party Food Delivery Surcharge	\$125,000	-0.50	1	0	3	1	4
Increase the percent of health insurance costs covered by Employees	\$100,000	-0.70	1	0	2	1	3
Charge non-residents for Parking at Recreation Centers	\$100,000	-0.80	1	1	1	2	3
Modification of Lifeguard Program/Hours	\$50,000	-1.00	1	0	2	1	3

Tier 4 (4): Not Included in Budget \$375,000

Menu of Options

	Impact	Average	Strong Agree	Likely Agree	Neutral	Total Agree	Total Agree OR Neutral
Pass Through Credit Card Fees	\$500,000	1.60	7	2	1	9	10
Increase Residential Parking Permits	\$100,000	1.10	6	1	2	7	9
Increase Surface Lot Permits	\$100,000	0.90	2	6	1	8	9
Increase meter rates on the lakefront	\$75,000	0.20	3	2	2	5	7
Raise fees in parking garages for transient parkers	\$100,000	0.20	2	1	5	3	8
Parking Utility Fee	\$800,000	-0.30	1	2	3	3	6
Increase City-wide Meter Rates	\$350,000	-0.30	1	1	3	2	5
Increase Various Parking Citation Fines	\$200,000	-0.70	0	1	3	1	4
Issue live Street Cleaning Tickets instead of Warnings in March	\$225,000	-1.00	0	0	3	0	3

- Tier 1 (4) - Included in Budget
- Tier 2 (4) - Not Included in Budget
- Tier 3 (1) - Not Included in Budget