



DEPARTMENT OF FINANCE  
CITY OF CHICAGO

**MEMORANDUM**

**To:** The Honorable Carrie M. Austin  
Chairman, Committee on the Budget and Government Operations

**From:** Carole Brown  
Chief Financial Officer  
Office of the Mayor

**CC:** Deanne Millison  
Mayor's Office of Legislative Counsel and Government Affairs

**Date:** October 30, 2017

**Re:** Request for Information from Annual Appropriation Committee Hearing

**ID#:** 27-1, 27-3

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The attached information is in response to questions posed at our department's hearing on October 23, 2017 to discuss the proposed 2018 budget.

Alderman Tunney asked for a three year analysis of the True Up payments towards parking meters, and Alderman Thompson asked for a breakdown of parking revenues the City received compared to the True Up owed over past years.

Please see the attached spreadsheet that highlights the last four years of the City's True Up payments towards the parking meters. It also shows the revenue collected from reserve meter spaces and construction permit revenue collected from developers for taking spaces out of service.

As always, please let me know if you have any further questions.

QUARTERLY SETTLEMENT AMOUNT		Q1 2013	Q2 2013	Q3 2013	Q4 2013	2013	APA	RESERVE	PERMITS
Step 1	Required Closure Payment	205,127	634,564	816,531	501,296	2,157,518			
Step 2	Quarterly System in Service	96.00%	96.05%	96.50%	95.87%	96.10%			
	SIS Payment	1,120,392	1,105,318	980,790	1,156,974	4,363,475			
Step 3	<b>Quarterly Settlement Amount</b>	1,325,519	1,739,882	1,797,321	1,658,270	<b>6,520,992</b>	1.5%	\$1,373,965	\$2,612,693
<b>* APA Costs estimated at \$1.5M included in total \$6,520,992</b>									
		Q1 2014	Q2 2014	Q3 2014	Q4 2014	2014	APA	RESERVE	PERMITS
Step 1	Required Closure Payment	199,532	376,861	650,473	509,052	1,735,918			
Step 2	Quarterly System in Service	94.82%	95.22%	96.46%	96.65%	95.79%			
	SIS Payment	1,380,079	1,273,339	942,604	892,963	4,488,985			
Step 3	<b>Quarterly Settlement Amount</b>	1,579,611	1,650,200	1,593,077	1,402,014	<b>6,224,903</b>	1.7%	\$1,305,448	\$2,580,271
<b>* APA Costs estimated at \$3.49M included in total \$6,224,903</b>									
		Q1 2015	Q2 2015	Q3 2015	Q4 2015	2015	APA	RESERVE	PERMITS
Step 1	Required Closure Payment	472,556	1,034,079	1,102,939	1,268,144	3,877,718			
Step 2	Quarterly System in Service	94.84%	94.48%	94.61%	93.85%	94.45%			
	SIS Payment	1,484,983	1,589,794	1,551,526	1,772,096	6,398,399			
Step 3	<b>Quarterly Settlement Amount</b>	1,957,539	2,623,873	2,654,465	3,040,239	<b>10,276,117</b>	0.2%	\$1,250,384	\$3,108,731
<b>* APA Costs estimated at \$3.9M included in total \$10,276,117</b>									
		Q1 2016	Q2 2016	Q3 2016	Q4 2016	2016	APA	RESERVE	PERMITS
Step 1	Required Closure Payment	1,288,612	2,365,112	3,347,164	2,484,317	9,485,205			
Step 2	Quarterly System in Service	93.42%	93.85%	94.09%	93.37%	94.45%			
	SIS Payment	2,013,002	1,879,914	1,806,619	1,910,146	7,609,681			
Step 3	<b>Quarterly Settlement Amount</b>	3,301,614	4,245,026	5,153,783	4,394,463	<b>17,094,885</b>	1.1%	\$1,388,696	\$3,965,575
<b>* APA Costs estimated at \$5.13M included in total \$17,094,885</b>									
		Q1 2017	Q2 2017	Q3 2017	Q4 2017	2017	APA	RESERVE	PERMITS
Step 1	Required Closure Payment	1,576,937	-	-	-	1,576,937			
Step 2	Quarterly System in Service	89.86%	0.00%	0.00%	0.00%	94.45%			
	SIS Payment	3,292,323	-	-	-	3,292,323			
Step 3	<b>Quarterly Settlement Amount</b>	4,869,260	-	-	-	4,869,260	1.9%	<b>\$3,150,812</b>	<b>\$3,977,255</b>
								Thru 9/30/2017	Thru 9/30/2017
<b>TOTAL 3/1/2013 THRU 5/31/2017</b>									
Step 1	Required Closure Payment	18,833,294.57							
Step 2	Quarterly System in Service	95.05%							
	SIS Payment	26,152,862.39							
Step 3	<b>Quarterly Settlement Amount</b>	<b>44,986,156.96</b>							



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**From:** Carole Brown  
Chief Financial Officer  
Office of the Mayor

**CC:** Deanne Millison  
Mayor's Office of Legislative Counsel and Government Affairs

**Date:** October 30, 2017

**Re:** Request for Information from Annual Appropriation Committee Hearing

**ID#:** 27-02

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The attached information is in response to questions posed at our department's hearing on October 23, 2017 to discuss the proposed 2018 budget.

Alderman Smith asked for the amount outstanding and interest rates related to debt issued to fund settlements and judgments.

The City has issued debt to provide \$610 million towards judgements and settlements since 2011. These funds were generated from multiple bond issues that were also used to fund various other projects (e.g., Aldermanic Menu, capital). Each series of bonds is structured in the aggregate such that portions come due at regular intervals and varying interest rates regardless of the designated purpose. Additionally, the Department of Finance regularly monitors and refinances outstanding bonds to realize savings and take advantage of lower prevailing interest rates, and in this process, the outstanding debt is refunded and 'new' debt issued at a lower rate. For these reasons the outstanding debt specifically used to pay for judgements and settlements does not have a single ascertainable interest rate attached to it.

As always, please let me know if you have any further questions.



DEPARTMENT OF FINANCE  
CITY OF CHICAGO

MEMORANDUM

**To:** The Honorable Carrie M. Austin  
Chairman, Committee on the Budget and Government Operations

**From:** Erin Keane  
City Comptroller  
Department of Finance

**CC:** Deanne Millison  
Mayor's Office of Legislative Counsel and Government Affairs

**Date:** November 3, 2017

**Re:** Request for Information from Annual Appropriation Committee Hearing

**ID#:** 27-04

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The attached information is in response to questions posed at our department's hearing on October 23, 2017 to discuss the proposed 2018 budget.

Alderman Reilly asked us to confirm whether or not developers and filmmakers always pay the full true-up costs.

The parking meter contract includes provisions for the number of parking spaces within the system for each year. When parking spaces are taken out of service for construction, the City charges companies for 100% use of the meters, and the revenue generated for the system goes towards the overall true up costs.

The City has collected \$3.1 million from construction companies in fiscal year 2015, \$4 million in fiscal year 2016 and \$3.9 million as of 9/30/2017 for metered spaces that are taken out of service for construction projects.

The City does not charge filmmakers for lost meter revenue.

As always, please let me know if you have any further questions.



DEPARTMENT OF FINANCE  
CITY OF CHICAGO

**MEMORANDUM**

**To:** The Honorable Carrie M. Austin  
Chairman, Committee on the Budget and Government Operations

**From:** Erin Keane  
City Comptroller  
Department of Finance

**CC:** Deanne Millison  
Mayor's Office of Legislative Counsel and Government Affairs

**Date:** November 3, 2017

**Re:** Request for Information from Annual Appropriation Committee Hearing

**ID#:** 27-05

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The attached information is in response to questions posed at our department's hearing on October 23, 2017 to discuss the proposed 2018 budget.

Alderman Dowell asked for a breakdown of debt owed by the City from 2011 to present and the amount of interest paid on that debt since 2011.

Please find attached the yearly outstanding bonded debt and interest payments since 2011.

As always, please let me know if you have any further questions.

Property Tax Levy Back GO Bonds			Other GO Bonds			Sales Tax Revenue Bonds			Motor Fuel Revenue Bonds		
Budget Year	Outstanding Debt	Interest Paid	Outstanding Debt	Interest Paid	Outstanding Debt	Interest Paid	Outstanding Debt	Interest Paid	Outstanding Debt	Interest Paid	
2011	\$ 6,818,230,000	\$ 279,550,000	\$ 648,035,000	\$ 33,402,000	\$ 577,272,392	\$ 15,000,000	\$ 193,040,000	\$ 10,066,000			
2012	7,077,643,000	314,202,000	604,935,000	31,341,000	565,972,392	21,310,000	187,190,000	9,768,000			
2013	7,004,806,000	315,980,000	565,080,000	29,655,000	554,097,392	26,661,000	181,025,000	9,453,000			
2014	7,658,097,000	353,658,298	523,150,000	48,920,249	541,612,392	27,292,000	166,615,000	6,078,912			
2015	8,436,340,364	289,932,951	479,005,000	27,890,367	528,487,392	23,816,198	161,570,000	8,307,375			
2016	8,440,363,603	342,577,992	430,750,000	24,379,154	514,692,392	25,588,455	157,485,000	8,056,898			
2017 (projected)	9,255,601,656	413,843,259	375,940,000	21,949,330	500,737,392	24,893,305	153,190,000	7,855,148			
	Total	\$ 2,309,744,499	Total	\$ 2,177,537,100	Total	\$ 164,560,958	Total	\$ 59,585,332			
<b>O'Hare Revenue Bonds</b>											
			Midway Revenue Bonds			Water Revenue Bonds			Wastewater Revenue Bonds		
Budget Year	Outstanding Debt	Interest Paid	Outstanding Debt	Interest Paid	Outstanding Debt	Interest Paid	Outstanding Debt	Interest Paid	Outstanding Debt	Interest Paid	
2011	\$ 7,259,810,000	\$ 260,555,000	\$ 1,435,285,000	\$ 68,270,000	\$ 1,655,780,000	\$ 85,420,000	\$ 1,071,908,000	\$ 54,802,000			
2012	6,970,860,000	271,948,000	1,383,215,000	61,595,000	2,011,773,000	84,727,000	1,319,523,000	53,480,000			
2013	7,476,310,000	259,114,000	1,412,630,000	55,698,000	1,970,562,000	106,454,000	1,576,858,000	64,767,000			
2014	7,466,485,000	317,831,000	1,506,325,000	51,694,000	2,296,106,000	114,366,000	1,627,178,000	69,944,000			
2015	7,245,265,000	357,811,000	1,482,855,000	68,413,000	2,248,462,000	124,289,943	1,583,683,000	87,723,273			
2016	6,970,560,000	329,973,175	1,755,835,000	76,453,560	2,276,800,000	115,414,906	1,540,023,000	77,222,710			
2017 (projected)	8,073,555,000	348,377,856	1,727,905,000	83,801,934	2,178,366,360	124,528,533	1,647,793,000	77,719,944			
	Total	\$ 2,145,610,031	Total	\$ 465,925,494	Total	\$ 755,200,382	Total	\$ 485,658,927			
<b>TIF Bonds</b>											
Budget Year	Outstanding Debt	Interest Paid									
2011	\$ 124,037,000	\$ 9,102,000									
2012	105,687,000	5,957,000									
2013	80,127,000	6,405,000									
2014	69,995,000	11,413,000									
2015	60,660,000	5,843,000									
2016	33,520,000	1,661,000									
2017 (projected)	27,925,000	1,467,376									
	Total	\$ 41,848,376									



DEPARTMENT OF FINANCE  
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MEMORANDUM

**To:** The Honorable Carrie M. Austin  
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**From:** Erin Keane  
City Comptroller  
Department of Finance

**CC:** Deanne Millison  
Mayor's Office of Legislative Counsel and Government Affairs

**Date:** November 3, 2017

**Re:** Request for Information from Annual Appropriation Committee Hearing

**ID#:** 27-06

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The following information is in response to questions posed at our department's hearing on October 23, 2017 to discuss the proposed 2018 budget.

Alderman Dowell asked for the additional revenue raised in 2017 through the Tax Discovery project and early noticing.

Please see below for the amounts projected to be collected through December 31, 2017.

Lease Tax	\$2.5M
Amusement Tax on Satellite TV	\$1.1M
Use	
Tax	\$1.1M
Other	<u>\$.3M</u>
<b>Total</b>	<b>\$5M</b>

Additionally in 2017, early noticing through emails and postcards has produced \$2.1 million in revenue.

As always, please let me know if you have any further questions.



DEPARTMENT OF FINANCE  
CITY OF CHICAGO

**MEMORANDUM**

**To:** The Honorable Carrie M. Austin  
Chairman, Committee on the Budget and Government Operations

**From:** Carole Brown  
Chief Financial Officer  
Office of the Mayor

**CC:** Deanne Millison  
Mayor's Office of Legislative Counsel and Government Affairs

**Date:** October 30, 2017

**Re:** Request for Information from Annual Appropriation Committee Hearing

**ID#:** 27-08

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The following is in response to questions posed at our department's hearing on October 23, 2017 to discuss the proposed 2018 budget.

In reference to the Comprehensive Annual Financial Report (CAFR), Alderman Smith asked for the breakdown of all of the City's long-term liabilities.

Attached is the list of long-term obligations (page 72) of the CAFR, which are summarized on page 20 of that report.

As always, please let me know if you have any further questions.



**CITY OF CHICAGO, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2016**

**City of Chicago, Illinois  
Summary Statement of Net Position  
(in millions of dollars)**

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and other assets .....	\$ 5,451.0	\$ 5,384.8	\$ 4,816.2	\$ 4,738.4	\$ 10,267.2	\$ 10,123.2
Capital assets .....	8,676.3	8,508.2	15,397.6	14,607.5	24,073.9	23,115.7
Total Assets .....	14,127.3	13,893.0	20,213.8	19,345.9	34,341.1	33,238.9
Deferred outflows .....	5,667.9	7,187.7	1,285.4	1,701.5	6,953.3	8,889.2
Total .....	19,795.2	21,080.7	21,499.2	21,047.4	41,294.4	42,128.1
Long-term liabilities outstanding .....	43,065.4	41,404.0	18,351.4	17,914.4	61,416.8	59,318.4
Other liabilities .....	1,947.5	1,969.4	1,339.4	1,274.8	3,286.9	3,244.2
Total Liabilities .....	45,012.9	43,373.4	19,690.8	19,189.2	64,703.7	62,562.6
Deferred Inflows .....	2,254.5	1,743.1	1,766.1	1,653.8	4,020.6	3,396.9
Net Position:						
Net investment in capital assets .....	(65.5)	(292.4)	3,373.1	2,892.5	3,307.6	2,600.1
Restricted .....	2,269.6	1,519.9	879.9	1,043.1	3,149.5	2,563.0
Unrestricted .....	(29,676.3)	(25,263.3)	(4,210.7)	(3,731.2)	(33,887.0)	(28,994.5)
Total net (deficit) position .....	<u>\$ (27,472.2)</u>	<u>\$ (24,035.8)</u>	<u>\$ 42.3</u>	<u>\$ 204.4</u>	<u>\$ (27,429.9)</u>	<u>\$ (23,831.4)</u>

**Governmental Activities.** Net position of the City's governmental activities decreased \$3,436.4 million to a deficit of \$27,472.2 million primarily as a result of an increase in the pension liability due to assumption and plan changes. A significant portion of net position is either restricted as to the purpose they can be used for or they are classified as net investment in capital assets (buildings, roads, bridges, etc.). Consequently, unrestricted net position showed a \$29,676.3 million deficit at the end of this year. This deficit does not mean that the City does not have the resources available to pay its bills next year. Rather, it is the result of having long-term commitments that are greater than currently available resources. Specifically, the City did not include in past annual budgets the full amounts needed to finance future liabilities arising from personnel, property, pollution and casualty claims (\$942.6 million) and Municipal employees, Laborers', Policemen's and Firemen's net pension liability and other post-employment benefits (\$31,679.3 million). The City will include these amounts in future years' budgets as they come due. In addition, the deferred inflow balance of \$1,534.2 million from concession service agreements will be amortized into income over the life of such agreements.

Revenues for all governmental activities in 2016 were \$6,741.9 million, an increase of \$347.9 million from 2015. Over half of the City's revenues were derived from taxes which increased by \$341.0 million (9.1 percent). Total tax revenue included an increase in property taxes received of \$85.1 million (7.2 percent).

Expenses for governmental activities in 2016 were \$10,178.3 million, a decrease of \$1,076.3 million (9.6 percent) over 2015. The amount that taxpayers paid for these governmental activities through City taxes was \$4,095.2 million. Some of the cost was paid by those who directly benefited from the programs (\$879.7 million), or by other governments and organizations that subsidized certain programs with grants and contributions (\$738.2 million).

The City paid \$1,026.3 million for the "public benefit" portion with other revenues such as state aid, interest and miscellaneous income.

Although total net position of business-types activities was \$42.3 million, these resources cannot be used to make up for the deficit in net position in governmental activities. The City generally can only use this net position to finance the continuing operations of the water, sewer, Skyway, and airports activities.

**CITY OF CHICAGO, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2016**

**10) Long-term Obligations**

a) **Long-term Debt** activity for the year ended December 31, 2016 was as follows (in thousands):

	Balance January 1, 2016	Additions	Reductions	Balance December 31, 2016	Amounts Due within One Year
Governmental activities:					
Bonds and notes payable:					
General obligation and other debt.....	\$ 9,364,398	\$ 837,140	\$ 1,028,529	\$ 9,173,009	\$ 150,487
Tax increment .....	65,360	-	31,840	33,520	5,595
Revenue .....	754,052	30,746	18,170	766,628	17,880
	<u>10,183,810</u>	<u>867,886</u>	<u>1,078,539</u>	<u>9,973,157</u>	<u>173,962</u>
Add unamortized premium/(discount) .....	117,199	23,892	22,791	118,300	-
Add accretion of capital appreciation bonds .....	307,305	31,488	19,949	318,844	20,772
Total bonds, notes and certificates payable .....	<u>10,608,314</u>	<u>923,266</u>	<u>1,121,279</u>	<u>10,410,301</u>	<u>194,734</u>
Other liabilities:					
Net pension liability .....	29,697,694	1,814,377	-	31,512,071	-
Other postemployment benefits obligation .....	214,535	-	47,326	167,209	-
Pollution remediation .....	32,850	351	-	33,201	-
Claims and judgments .....	850,561	193,792	101,731	942,622	107,675
Total other liabilities .....	<u>30,795,640</u>	<u>2,008,520</u>	<u>149,057</u>	<u>32,655,103</u>	<u>107,675</u>
Total governmental activities .....	<u>\$ 41,403,954</u>	<u>\$ 2,931,786</u>	<u>\$ 1,270,336</u>	<u>\$ 43,065,404</u>	<u>\$ 302,409</u>
Business-type activities:					
Revenue bonds and notes payable:					
Water .....	\$ 2,391,395	\$ 137,330	\$ 60,328	\$ 2,468,397	\$ 79,305
Sewer .....	1,686,178	54,170	47,528	1,692,820	49,325
Chicago-O'Hare International Airport .....	7,466,485	1,026,533	1,232,510	7,260,508	277,850
Chicago Midway International Airport .....	1,506,325	342,395	67,115	1,781,605	25,770
	<u>13,050,383</u>	<u>1,560,428</u>	<u>1,407,481</u>	<u>13,203,330</u>	<u>432,250</u>
Add unamortized premium/(discount) .....	628,167	277,554	90,301	815,420	-
Add accretion of capital appreciation bonds .....	87,447	7,869	9,953	85,363	10,252
Net pension liability .....	4,148,475	118,502	19,783	4,247,194	-
Total business-type activities .....	<u>\$ 17,914,472</u>	<u>\$ 1,964,353</u>	<u>\$ 1,527,518</u>	<u>\$ 18,351,307</u>	<u>\$ 442,502</u>
Total long-term obligations .....	<u>\$ 59,318,426</u>	<u>\$ 4,896,139</u>	<u>\$ 2,797,854</u>	<u>\$ 61,416,711</u>	<u>\$ 744,911</u>

The Pension obligation liability will be liquidated through a Special Revenue Fund (Pension Fund) as provided by tax levy and other operating revenues.



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**From:** Erin Keane  
City Comptroller  
Department of Finance

**CC:** Deanne Millison  
Mayor's Office of Legislative Counsel and Government Affairs

**Date:** November 3, 2017

**Re:** Request for Information from Annual Appropriation Committee Hearing

**ID#:** 27-09

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The attached information is in response to questions posed at our department's hearing on October 23, 2017 to discuss the proposed 2018 budget.

Alderman Thompson asked for a breakdown of outstanding debt by debt type and age.

Please see the attached for the requested breakdown.

As always, please let me know if you have any further questions

Chicago Department of Finance  
 Summary of Outstanding Debt by Debt Type and Age of Debt  
 As of August 2017

	2007 and prior	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Grand Total
<b>VEHICLE VIOLATIONS</b>	\$ 575,699,114	\$ 64,728,339	\$ 71,455,278	\$ 67,644,986	\$ 62,628,095	\$ 82,679,747	\$ 101,835,045	\$ 118,653,635	\$ 139,981,966	\$ 168,536,295	\$ 94,331,535	\$ 1,548,174,034
<b>UTILITY*</b>	\$ 3,350,569	\$ 912,713	\$ 1,930,451	\$ 3,723,295	\$ 5,506,067	\$ 9,454,497	\$ 11,120,532	\$ 28,902,220	\$ 35,764,626	\$ 61,429,106	\$ 53,071,886	\$ 215,165,960
<b>ADMINISTRATIVE HEARINGS</b>	\$ 743,173,360	\$ 74,076,928	\$ 68,499,226	\$ 73,652,331	\$ 78,658,250	\$ 107,030,303	\$ 108,586,236	\$ 119,972,124	\$ 120,523,461	\$ 110,071,950	\$ 57,346,691	\$ 1,661,590,860
<b>TAX</b>	\$ 7,975,824	\$ 2,911,722	\$ 5,731,398	\$ 1,787,265	\$ 1,886,608	\$ 3,287,208	\$ 3,809,384	\$ 3,056,725	\$ 2,751,987	\$ 2,610,085	\$ -	\$ 35,808,206
<b>EMS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,983,143	\$ 54,551,574	\$ 80,711,213	\$ 181,245,930
	\$ 1,330,198,867	\$ 142,629,703	\$ 147,616,352	\$ 146,807,877	\$ 148,679,020	\$ 202,451,754	\$ 225,351,197	\$ 270,584,704	\$ 345,005,183	\$ 397,199,010	\$ 285,461,324	\$ 3,641,984,990

\*Utility fees include water, sewer and garbage fees, as well as water/sewer tax. Garbage fees became effective 1/1/2016 and the water/sewer tax became effective 3/1/2017.



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**From:** Erin Keane  
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**CC:** Deanne Millison  
Mayor's Office of Legislative Counsel and Government Affairs

**Date:** November 3, 2017

**Re:** Request for Information from Annual Appropriation Committee Hearing

**ID#:** 27-10

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The following information is in response to questions posed at our department's hearing on October 23, 2017 to discuss the proposed 2018 budget.

Alderman King asked why overall year to date expenditures for the Department of Finance (DOF) were lower in 2017 than in 2016. In addition, Alderman King asked for a breakdown of last year versus this year's M/WBE department spending for DOF.

Please see the attached document which summarizes the M/WBE information presented at both the 2017 and 2018 budget hearings.

Total year to date expenditures in 2017 were lower than in 2016 due to several factors, including:

- The 2016 (Jan-Jul) data includes one more month of expenditures than the 2017 (Jan-Jun) data.
- The 2016 data includes approximately \$7M more in payments to Vantiv (credit card fees processing). This is a DOF contract, but the budget is in the Treasurer's Office. The variance is due to the timing of invoice processing.
- Approximately \$1.6M less in year to date cost in 2017 can be contributed to the Chicago Wellness Program. The variance is also due to timing of invoice processing.
- Effective on January 1, 2017, the City only covers the retirees who retired before August 23, 1989. The December 2016 retiree enrollment was 21,195 versus 2,993 in February

2017. Due to the decreases in the number of retirees covered, the administrative cost for Benefits was less in 2017.

Although expenditures to date were less in 2017 versus 2016, the reported M/WBE compliance was approximately 1% higher. Overall, DOF does fall short in reaching the M/WBE targets due to the reasons stated in the attached document.

As mentioned during the Budget Hearing, the reported M/WBE spend is not comprehensive. The current M/WBE tracking and reporting tool does not include contracts managed outside of the Department of Procurement Services, such as those authorized by the Comptroller and Internal Audit contracts. Based on the available data for these contracts, the M/WBE percentage totals 22.5%, which is 1.4% higher than what was reported at the Budget Hearing.

A more comprehensive review/analysis of M/WBE expenditures for DOF is being completed and will be used for tracking and reporting going forward.

As always, please let me know if you have any further questions.

Department of Finance  
 MBE/WBE Contracting Data  
 Year Over Year Comparison

2016 Data (2017 Budget Hearing)			2017 Data (2018 Budget Hearing)			Variance 2018 vs. 2017 Budget Hearings		
Period:	Jan - Jul 2016		Period:	Jan - Jun 2017				
Total Purchases:	\$52,943,611		Total Purchases:	\$36,177,124		Total Purchases:	(\$16,766,487)	
<b>MBE/WBE</b>	<b>\$</b>	<b>%</b>	<b>MBE/WBE</b>	<b>\$</b>	<b>%</b>	<b>MBE/WBE</b>	<b>\$</b>	<b>%</b>
MBE:	\$9,338,190	17.6%	MBE:	\$6,711,044	18.6%	MBE:	(\$2,627,146)	0.9%
WBE:	\$1,351,301	2.6%	WBE:	\$916,563	2.5%	WBE:	(\$434,738)	-0.02%
Total Purchases (M/WBE):	\$10,689,491	20.2%	Total Purchases (M/WBE):	\$7,627,607	21.1%	Total Purchases (M/WBE):	(\$3,061,884)	0.9%
<b>MBE</b>	<b>\$</b>	<b>%</b>	<b>MBE</b>	<b>\$</b>	<b>%</b>	<b>MBE</b>	<b>\$</b>	<b>%</b>
Asian MBE:	\$3,842,379	7.3%	Asian MBE:	\$2,391,090	6.6%	Asian MBE:	(\$1,451,289)	-0.6%
African-American MBE:	\$3,869,616	7.3%	African-American MBE:	\$2,467,826	6.8%	African-American MBE:	(\$1,401,790)	-0.5%
Hispanic MBE:	\$1,626,195	3.1%	Hispanic MBE:	\$1,852,128	5.1%	Hispanic MBE:	\$225,933	2.0%
Total Purchases (MBE):	\$9,338,190	17.6%	Total Purchases (MBE):	\$6,711,044	18.6%	Total Purchases (MBE):	(\$2,627,146)	0.9%
<b>M/WBE Goals:</b>			<b>M/WBE Goals:</b>					
MBE	25%		MBE	25%				
WBE	5%		WBE	5%				

**The Department of Finance is just shy of meeting the M/WBE Goals due to:**

**•Limitations of the ("C2") System:** The C2 tool allows for reporting of M/WBE compliance for Department of Procurement Services' managed contracts. The tool does not track M/WBE spend for contracts authorized by the Comptroller, Internal Audit contracts, and task orders.

**•Certification and Compliance ("C2") Reporting Tool:** The Department of Procurement Services' C2 Tool does not account for non-reported M/WBE payments actually made, so the actual dollars paid to M/WBEs may be higher than the numbers reported in C2.

**•IT Professional Services:** Because software is a predominant component in most of our revenue-generating contracts, typically direct M/WBE subcontracting opportunities are restrictive or not feasible (software maintenance is provided by the vendor's staff; services are comprised only of transactional credit card payment transmittal; data is hosted in the cloud; proprietary software limits subcontracting opportunities; hardware purchases are indirect). Nevertheless, direct M/WBE participation is pursued to the extent such subcontracting work is reasonable and feasible.

**•Procurement Policy Changes:** In June 2013, a directive was given to departments to determine what the direct M/WBE percentages of compliance goals should be for each contract by considering the core nature of the scope of work. If, generally, prime vendors would not typically subcontract out any portions of the core scope of work, then vendors should not be pressed to "artificially manufacture M/WBE compliance"; and indirect compliance became optional. Then in 2016, it was announced that there was a proposed amendment to the MBE/WBE Ordinance (2-92-440, which would later pass in January 2017) to remove the possibility of fulfilling M/WBE goals through indirect compliance.

**Meaningful and Feasible Direct Participation is limited:** In accordance with Procurement's mbe/wbe compliance requirements, the Department of Finance's focus is to consider direct mbe/wbe participation opportunities in its contract solicitations whenever such subcontracting is meaningful and feasible.

**Additional Notes:**

-A&O Recovery included in the M/WBE calculation. Although A&O is not a Certified MBE, it is 100% African American owned. In addition, this vendor employs ex-offenders. For the first half of 2017, DOF paid A&O \$904,818. If the amount paid to A&O was included in the calculation, the M/WBE percentage would be 24%.

- The M/WBE analysis does not include all contracts that DOF manages. The M/WBE information for the following contracts is being collected and will be used to get more accurate percentages.

- Internal Audit contracts
- Risk Management
- Comptroller authorized



DEPARTMENT OF FINANCE  
CITY OF CHICAGO

MEMORANDUM

**To:** The Honorable Carrie M. Austin  
Chairman, Committee on the Budget and Government Operations

**From:** Erin Keane  
City Comptroller  
Department of Finance

**CC:** Deanne Millison  
Mayor's Office of Legislative Counsel and Government Affairs

**Date:** November 3, 2017

**Re:** Request for Information from Annual Appropriation Committee Hearing

**ID#:** 27-11

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The following is in response to questions posed at our department's hearing on October 23, 2017 to discuss the proposed 2018 budget.

Alderman Reilly asked what authorization is needed to request a tow from a tow zone, and is a tow order through the police necessary.

The Department of Streets and Sanitation and the Chicago Police Department have the authority under 9-92-030 to authorize the removal of a vehicle from the public way to a City vehicle pound.

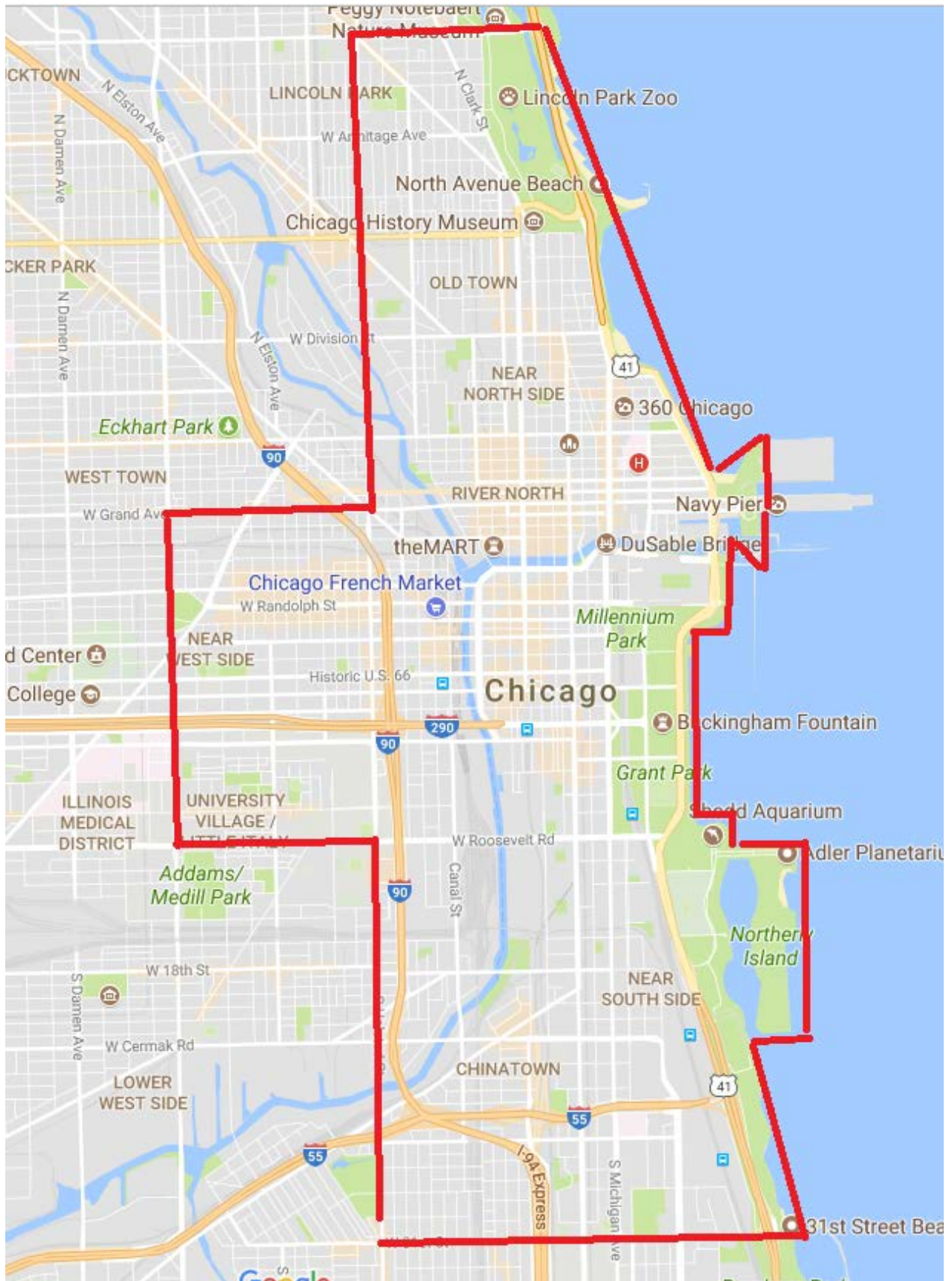
- Streets and Sanitation assigns employees citywide to order the impoundment of vehicles parked in violation of the 3AM to 7AM Dec 1<sup>st</sup> to April 1<sup>st</sup> parking restrictions.
- Streets and Sanitation tow trucks patrol and tow vehicles in the area outlined on the following map.
- Vehicles towed outside of the outlined area on the following map are towed by the City's contractor and require a CPD tow order. The exception to this is the Dec 1 to April 1 3AM to 7AM restrictions.



In addition, the Department of Finance also authorizes vehicle tows when citizens do not redeem their booted vehicles and/or when the boot is tampered with. United Road Towing is the vendor Finance uses for boot towing.

Please contact Steve Sorfleet with Department of Streets and Sanitation at (312) 746-6955 or William Kenan with the Department of Finance at (312) 747-0110 if you have additional questions or concerns.

As always, please let me know if you have any further questions.





DEPARTMENT OF FINANCE  
CITY OF CHICAGO

MEMORANDUM

**To:** The Honorable Carrie M. Austin  
Chairman, Committee on the Budget and Government Operations

**From:** Erin Keane  
City Comptroller  
Department of Finance

**CC:** Deanne Millison  
Mayor's Office of Legislative Counsel and Government Affairs

**Date:** November 3, 2017

**Re:** Request for Information from Annual Appropriation Committee Hearing

**ID#:** 27-12

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The following information is in response to questions posed at our department's hearing on October 23, 2017 to discuss the proposed 2018 budget.

Chairman Burke asked for the total amount paid to CVS for pharmacy drugs and what is the total cost of prescription drugs. The table below outlines the cost paid to the City's two Pharmacy Benefits Managers.

Pharmacy Benefits Manager	2016 Net Cost
CVS/Caremark for PPO members	\$61,416,629
Blue Cross Blue Shield of Illinois (through Prime Therapeutics) for HMO members	\$19,621,536
CVS/Caremark for Retirees	\$59,763,221
<b>Grand Total</b>	<b>\$140,801,386</b>

In regards to Pharmacy Benefits Manager administrative costs, the City is not charged a separate administrative fee by CVS or Prime.

During the Budget Hearing, I mistakenly indicated that the administrative fee for CVS was approximately \$722,000. This amount is representative of the MBE/WBE expenses, not administrative fees.

As always, please let me know if you have any further questions.



DEPARTMENT OF FINANCE  
CITY OF CHICAGO

**MEMORANDUM**

**To:** The Honorable Carrie M. Austin  
Chairman, Committee on the Budget and Government Operations

**From:** Erin Keane  
City Comptroller  
Department of Finance

**CC:** Deanne Millison  
Mayor's Office of Legislative Counsel and Government Affairs

**Date:** November 3, 2017

**Re:** Request for Information from Annual Appropriation Committee Hearing

**ID#:** 27-13

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The attached information is in response to questions posed at our department's hearing on October 23, 2017 to discuss the proposed 2018 budget.

Chairman Burke asked for the collection rates for ambulance services and information regarding third-party coverage of the EMS patients.

Please see the attached for EMS charges, adjustments to those charges and collections for ambulance services for each pay class. Also attached is a comparison of the City of Chicago's EMS payer mix as compared to other municipalities who provide EMS services.

As always, please let me know if you have any further questions.

### Payer Class Comparison to Other Municipalities

	New York City	Los Angeles	Philadelphia	Milwaukee	New Orleans	Washington DC	Chicago
<b>Auto Insurance</b>	1.71%	0.48%	2.61%	0.36%	0.48%	0.67%	0.67%
<b>Contract</b>	0.01%	0.04%	0.02%	0.02%	0.00%	0.37%	0.05%
<b>Medicaid</b>	43.36%	33.50%	45.99%	40.63%	32.26%	45.88%	41.84%
<b>Medicare</b>	25.18%	33.59%	30.50%	36.64%	29.10%	23.85%	25.17%
<b>Private Insurance</b>	10.35%	11.84%	9.48%	9.10%	15.18%	13.97%	11.24%
<b>Self-Pay</b>	19.05%	20.20%	11.04%	13.05%	22.67%	14.91%	20.54%
<b>Workers Comp</b>	0.34%	0.35%	0.36%	0.20%	0.31%	0.35%	0.49%



DEPARTMENT OF FINANCE  
CITY OF CHICAGO

MEMORANDUM

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Chairman, Committee on the Budget and Government Operations

**From:** Erin Keane  
City Comptroller  
Department of Finance

**CC:** Deanne Millison  
Mayor's Office of Legislative Counsel and Government Affairs

**Date:** November 3, 2017

**Re:** Request for Information from Annual Appropriation Committee Hearing

**ID#:** 27-14

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The attached information is in response to questions posed at our department's hearing on October 23, 2017 to discuss the proposed 2018 budget.

Aldermen Waguespack and Beale asked for the details of the \$3.7B of outstanding debt, including what percentage of that is attributable to employees, as well as a comparison of debt currently outstanding to the amount of debt which was outstanding in previous years.

Attached you will find a breakdown by debt type of the \$3.7B owed as of 8/31/2017. This schedule also shows the amount outstanding during previous years.

Also attached is a debt reduction analysis for prior years' outstanding vehicle debt. This schedule compares vehicle debt owed in 2011 to vehicle debt which remains outstanding in 2017.

In regards to the percent of total debt owed by City employees, .004% (\$157K) is owed by City employees and .096% (\$3.5M) is owed by City and Sister Agency employees.

As always, please let me know if you have any further questions, or if you would like to meet to discuss further.

**Debt Reduction Analysis**

<b>Outstanding Vehicle Debt by Year</b>										
<b>Outstanding Debt as of</b>	<b>2007 and prior</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>8/31/2017</b>	\$575,699,114	\$64,728,339	\$71,455,278	\$67,644,986	\$62,628,095	\$82,679,747	\$101,835,045	\$118,653,635	\$139,981,966	\$168,536,295
<b>7/31/2016</b>	\$583,918,825	\$66,259,929	\$73,400,187	\$69,870,361	\$65,245,361	\$86,645,003	\$108,078,216	\$128,516,745	\$169,478,420	
<b>6/30/2015</b>	\$603,381,501	\$70,432,170	\$79,346,685	\$76,037,500	\$71,555,193	\$94,601,683	\$120,759,940	\$160,363,727		
<b>8/31/2014</b>	\$614,830,617	\$74,521,216	\$84,870,715	\$82,132,202	\$78,263,213	\$106,238,712	\$144,542,594			
<b>8/31/2013</b>	\$631,795,008	\$81,457,777	\$93,971,752	\$92,215,352	\$90,188,475	\$130,908,604				
<b>8/31/2012</b>	\$657,175,764	\$89,187,928	\$104,535,717	\$105,502,490	\$110,654,251					
<b>5/31/2011</b>	\$688,052,917	\$96,719,802	\$115,941,392	\$130,580,322						
<b>Reduction in Prior Years' Debt from 2011 to 2017 (\$):</b>	<b>\$112,353,803</b>	<b>\$31,991,463</b>	<b>\$44,486,114</b>	<b>\$62,935,336</b>						
<b>Reduction in Prior Years' Debt from 2011 to 2017 (%):</b>	<b>16%</b>	<b>33%</b>	<b>38%</b>	<b>48%</b>						

DOF continues to collect and reduce outstanding debt from previous years. A comparison of the vehicle debt still outstanding as of 5/31/2011 to outstanding debt as of 8/31/2017 for the years 2010 and prior reflects a significant reduction of debt. Vehicle debt was utilized for this analysis because it is not impacted by such factors as continual accruing interest. This analysis reflects a \$112M (16%) reduction in outstanding debt owed for the years 2007 and prior since 2011. Debt owed for the year 2010 has been reduced by 48% since 2011.



## Outstanding Debt by Category Comparison by Year

	Outstanding Debt						
	As of 5/31/2011	As of 8/31/2012	As of 8/31/2013	As of 8/31/2014	As of 6/30/2015	As of 7/31/2016	As of 8/31/2017
<b>Vehicle Violations (1)</b>	\$ 1,065,671,081	\$ 1,160,073,956	\$ 1,227,511,279	\$ 1,295,000,395	\$ 1,351,939,311	\$ 1,450,376,458	\$ 1,548,174,034
<b>Utility (2)</b>	\$ 89,984,045	\$ 106,833,485	\$ 129,047,692	\$ 157,181,727	\$ 164,888,701	\$ 194,668,843	\$ 215,165,960
<b>Administrative Hearings (3)</b>	\$ 706,423,745	\$ 907,277,334	\$ 1,043,142,026	\$ 1,167,654,066	\$ 1,349,314,208	\$ 1,504,686,499	\$ 1,661,590,860
<b>Tax (4)</b>	\$ 26,485,994	\$ 26,808,287	\$ 25,397,037	\$ 26,950,251	\$ 29,518,269	\$ 37,375,575	\$ 35,808,206
<b>EMS (5)</b>	\$ 182,993,473	\$ 192,823,124	\$ 202,652,775	\$ 203,447,286	\$ 183,646,864	\$ 179,162,921	\$ 181,245,930
<b>Total</b>	<b>\$ 2,071,558,337</b>	<b>\$ 2,393,816,186</b>	<b>\$ 2,627,750,810</b>	<b>\$ 2,850,233,724</b>	<b>\$ 3,079,307,353</b>	<b>\$ 3,366,270,296</b>	<b>\$ 3,641,984,990</b>

### Notes:

Although we see a reduction of debt for previous years as we continue to collect the debt, the total debt amount by category continues to grow each year for various reasons. In general, the total debt grows each year as the uncollected debt from the previous year is added to the total. Fines and fees increase throughout the years and interest and penalties accrue on certain debt types. Below are some specific explanations as to the increase in total outstanding debt for specific debt types.

(1) Vehicle Violation debt is impacted by number of tickets issued per year and the implementation of new programs, such as the speed camera program in 2013. Vehicle violations do not continue to accrue interest or penalty. Penalty and collection costs are assessed once and the amount due does not continue to grow. \$237M of the outstanding vehicle violations are attributable to red light violations.

(2) Several factors have contributed to the growth of debt attributed to Utility fees. Water/sewer rates were increased each year starting in 2012 through 2016; garbage fees were added to this category 1/1/2016; water/sewer tax became effective 3/1/2017; and a penalty of 1.25% per month is assessed for each month the balance is delinquent. Currently, \$130M of the outstanding Utility debt is attributable to penalty.

(3) Administrative Hearing Fine collection rates vary by type due to the nature of the violations. For example, violations issued by BACP to businesses have a significantly higher collection rate as businesses tend to pay their debt in order to maintain their business license. In contrast, nuisance violations (drinking in the public way, public urination, etc) issued by CPD to individuals have a low collection rate as many people ignore these fines. Further, those respondents who default because they do not appear at their hearings are issued the maximum fine and there is a lower collection rate on default judgments which contribute to the increasing value of the outstanding debt. In addition to these factors, interest accrues on outstanding balances at a rate of 9% per year. \$663M of the outstanding Administrative Hearings debt is interest.

(4) Tax debt has remained relatively stable despite accruing interest at 12% annually.

(5) EMS debt each year represents 2 years worth of outstanding charges as it has been the City's policy to discontinue collection efforts after two years due to medicare, medicaid and other third-party insurers timely filing rules.



DEPARTMENT OF FINANCE  
CITY OF CHICAGO

**MEMORANDUM**

**To:** The Honorable Carrie M. Austin  
Chairman, Committee on the Budget and Government Operations

**From:** Erin Keane  
City Comptroller  
Department of Finance

**CC:** Deanne Millison  
Mayor's Office of Legislative Counsel and Government Affairs

**Date:** November 3, 2017

**Re:** Request for Information from Annual Appropriation Committee Hearing

**ID#:** 27-15

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The attached information is in response to questions posed at our department's hearing on October 23, 2017 to discuss the proposed 2018 budget.

Alderman Waguespack asked for the amount of debt owed by city employees.

In 2017, the amount of debt owed by employees is \$156,880, which represents 0.004% of all outstanding debt of \$3.7B. See the attached for a breakout by agency.

As always, please let me know if you have any further questions.

## Employee Debt as of May 2017

Agency Name	\$ Owed	\$ Owed by %	# of Indebted Employees	# of Indebted Employees by %
CHICAGO HOUSING AUTHORITY	\$19,410.52	0.55%	25	0.55%
CHICAGO BOARD OF EDUCATION	\$1,667,762.27	47.16%	2263	49.59%
CITY COLLEGES OF CHICAGO	\$75,652.24	2.14%	88	1.93%
CHICAGO PARK DISTRICT	\$113,414.97	3.21%	124	2.72%
CHICAGO PUBLIC LIBRARY	\$1,040.00	0.03%	2	0.04%
CHICAGO TRANSIT AUTHORITY	\$1,502,124.98	42.48%	1874	41.07%
CITY OF CHICAGO	\$156,880.00	4.44%	187	4.10%
<b>TOTAL</b>	<b>\$ 3,536,285</b>	<b>100.00%</b>	<b>4,563</b>	<b>100.00%</b>

### What is the % of total debt owed is owed by City / Sister Agencies?

City Employee Debt: \$156,880 of the total debt of \$3,678,227,121 = 0.004%

City and Sister Agency: \$3,536,285 of the total debt of \$3,678,227,121 = 0.096%



DEPARTMENT OF FINANCE  
CITY OF CHICAGO

**MEMORANDUM**

**To:** The Honorable Carrie M. Austin  
Chairman, Committee on the Budget and Government Operations

**From:** Erin Keane  
City Comptroller  
Department of Finance

**CC:** Deanne Millison  
Mayor's Office of Legislative Counsel and Government Affairs

**Date:** November 3, 2017

**Re:** Request for Information from Annual Appropriation Committee Hearing

**ID#:** 27-16

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The attached information is in response to questions posed at our department's hearing on October 23, 2017 to discuss the proposed 2018 budget.

Aldermen Waguespack requested information about what had been paid to the collection firms.

Attached you will find a breakdown, by collection firm and debt type, of amounts collected and the amounts paid for 2016 and 1/1/2017 through 6/30/2017.

As always, please let me know if you have any further questions.

**Amounts Collected by and Paid to Collection Firms by Debt Type**

Debt Type	Collection Firm Name	2016		2017(thru 6/30)	
		Amount Collected by Firm	Amount Paid to Firm	Amount Collected by Firm	Amount Paid to Firm
<b>Administrative Hearings (22% Contingency Fee*)</b>	A&O	\$ 510,971	\$ 109,991	\$ 227,572	\$ 40,963
	Arnold Scott Harris	\$ 118,108	\$ 29,439	\$ 149,655	\$ 32,025
	Goldman & Grant	\$ 2,243,584	\$ 492,844	\$ 932,419	\$ 200,558
	Heller & Frisone	\$ 1,394,313	\$ 311,743	\$ 643,318	\$ 145,601
	Linebarger, Goggan	\$ 148,891	\$ 38,582	\$ 144,549	\$ 31,750
	Markoff Law	\$ 2,416,754	\$ 517,453	\$ 1,076,213	\$ 230,049
	Mintex	\$ 235,472	\$ 54,395	\$ 80,348	\$ 14,463
	Roberts & Weddle	\$ 3,008,047	\$ 646,484	\$ 2,364,478	\$ 520,330
	Talan & Ktsanes	\$ 1,372,621	\$ 303,402	\$ 615,911	\$ 133,705
	<b>Subtotal</b>	<b>\$ 11,448,760</b>	<b>\$ 2,504,333</b>	<b>\$ 6,234,463</b>	<b>\$ 1,349,443</b>
<b>Utility (25% Contingency Fee)</b>	Arnold Scott Harris	\$ 3,343,249	\$ 835,945	\$ 2,142,381	\$ 535,570
	Goldman & Grant	\$ 3,974,363	\$ 994,218	\$ 2,476,974	\$ 619,243
	Heller & Frisone	\$ 4,304,888	\$ 1,089,223	\$ 2,563,256	\$ 640,881
	Linebarger, Goggan	\$ 1,367,904	\$ 342,420	\$ 902,915	\$ 225,729
	Markoff Law	\$ 4,406,235	\$ 1,117,006	\$ 2,574,460	\$ 643,623
	Roberts & Weddle	\$ 3,184,896	\$ 812,196	\$ 2,184,952	\$ 546,238
	Talan & Ktsanes	\$ 4,919,795	\$ 1,233,677	\$ 2,607,528	\$ 651,882
	<b>Subtotal</b>	<b>\$ 25,501,330</b>	<b>\$ 6,424,685</b>	<b>\$ 15,452,465</b>	<b>\$ 3,863,166</b>
<b>Vehicle Violations (18% Contingency Fee*)</b>	A&O	\$ 7,832,301	\$ 1,245,588	\$ 4,799,199	\$ 863,856
	Arnold Scott Harris	\$ 48,582,754	\$ 8,201,784	\$ 22,205,189	\$ 3,997,912
	Linebarger, Goggan	\$ 41,486,191	\$ 6,586,488	\$ 20,563,589	\$ 3,701,445
	Mintex	\$ 299,479	\$ 44,729	\$ 2,603,218	\$ 468,579
	<b>Subtotal</b>	<b>\$ 98,200,725</b>	<b>\$ 16,078,590</b>	<b>\$ 50,171,195</b>	<b>\$ 9,031,792</b>
<b>Building Inspection Fees (22% Contingency Fee*)</b>	Arnold Scott Harris	\$ 330,694	\$ 73,588	\$ 303,302	\$ 66,223
	Roberts & Weddle	\$ 193,278	\$ 42,258	\$ 130,914	\$ 28,801
	Talan & Ktsanes	\$ 162,618	\$ 36,451	\$ 112,543	\$ 25,446
	<b>Subtotal</b>	<b>\$ 686,590</b>	<b>\$ 152,297</b>	<b>\$ 546,759</b>	<b>\$ 120,470</b>
<b>EMS (22% Contingency Fee)</b>	Arnold Scott Harris	\$ 1,056,515	\$ 323,045	\$ 714,910	\$ 156,992
	<b>Subtotal</b>	<b>\$ 1,056,515</b>	<b>\$ 323,045</b>	<b>\$ 714,910</b>	<b>\$ 156,992</b>
<b>Cost Recovery (30% Contingency Fee)</b>	Goldman & Grant	\$ 124,914	\$ 38,178	\$ 38,381	\$ 9,874
	Heller & Frisone	\$ 18,180	\$ 4,683	\$ 17,825	\$ 5,432
	Roberts & Weddle	\$ 114,024	\$ 32,819	\$ 33,500	\$ 10,050
	Markoff Law		\$ 204	\$ 1,466	\$ 317
	<b>Subtotal</b>	<b>\$ 257,118</b>	<b>\$ 75,884</b>	<b>\$ 91,172</b>	<b>\$ 25,673</b>
<b>Total</b>	<b>\$ 137,151,039</b>	<b>\$ 25,558,833</b>	<b>\$ 73,210,964</b>	<b>\$ 14,547,536</b>	

\* For Administrative Hearings, Vehicle Violations and Building Inspection Fees, the collection costs are passed on to the debtor. The collection costs are added to the outstanding debt when referred to a collection firm and then collected from the individual debtors. The City pays the firms with the amount collected from the debtors.