



# City of Oakbrook Terrace, Illinois

Annual Operating Budget  
For the Period May 1, 2014 through April  
30, 2015



# City of Oakbrook Terrace



The City of Oakbrook Terrace (the “City”) is a home rule unit of local government as defined by the Illinois Constitution and Illinois Statutes. It was incorporated in 1958 as the City of Utopia, but its name was subsequently changed to Oakbrook Terrace. The government operates under the city form as defined by Illinois Statutes, with an elected Mayor and six (6) Aldermen, who collectively form the City Council. The City Council meets on the 2<sup>nd</sup> and 4<sup>th</sup> Tuesdays of the month at 7:00 p.m. in the City Council Chambers. A professional City Administrator is employed, along with other staff positions that have been created by local ordinance.

The City is located approximately 19 miles directly west of the City of Chicago in DuPage County. The City currently has a land area of 1.5 square miles and a population of 2,134 but has an estimated daytime population of 30,000 to 50,000. The City is home to a vibrant restaurant community with more than 39 eateries ranging from casual to fine dining. The City also has two (2) entertainment venues, namely the Drury Lane Theater and an Off-Track Betting facility.

The City Council sets policy for the city by adopting ordinances, resolutions, and the annual budget. Aldermen are elected to staggered four-year terms. The Mayor and City Clerk are also elected for four-year terms. The Mayor is the Chief Executive Officer of the City and ensures that the laws and ordinances are faithfully executed. The Mayor has supervision over all executive officers and employees of the City. The Mayor appoints by and with the advice and consent of the City Council, the City Administrator, the City Treasurer, the City Attorney, the Chief of Police, the Deputy Chief of Police, and the commission members. The City Administrator is responsible for the proper administration of the affairs of the City as assigned by the Mayor. The City has 34 full time employees, which include 19 sworn police officers.

The City provides a limited range of services including police protection, construction and maintenance of streets and infrastructure; potable water utility service; community development and general administrative services. Fire protection, emergency medical services and parks and recreation are provided by other local governments.

The annual budget serves as the foundation for the City’s financial planning and control. All departments of the City government are required to submit their budget requests to the City Administrator by the last week in January of each year. The City Administrator uses these requests as a starting point for developing the budget that will be presented to the City Council pursuant to the provisions of the Illinois Budget Law (65 ILCS 5/8-2-9.1) and the City’s home rule powers. After the proposed budget is presented to the City Council, they are required to hold at least one (1) public hearing concerning the proposed budget and to adopt a final budget prior to May 1<sup>st</sup>, the beginning of the new fiscal year. The budget is prepared by fund and department, and includes information on the past year, current year estimates, and requested figures for the next fiscal year.

The City’s equalized assessed valuation decreased 9% from \$246,212,318 for the 2012 tax levy year to \$225,074,325 for 2013. Oakbrook Terrace is primarily a commercial and office center community with only a 20% residential tax base. The City’s average annual unemployment rate for 2013 was 8.4%.

The City’s 1% share of the State Sales Tax continues to be the largest revenue source in the City’s General Fund. As of FY 2013 Year End, the 1% sales tax receipts totaled \$1.67 million or approximately 27% of total General Fund revenues. In January of 2006, the proceeds from the Home Rule Sales Tax (HRST) which was approved by the City Council in late 2005, began to be collected by the Illinois Department of Revenue. Prior to the collection of the HRST, the overall sales tax rate in they City was 6.75%. With the HRST, the overall sales tax rate in the City increased to 7.75%. In 2008, the RTA sales tax rate increased, thereby bringing the total sales tax rate to 8.25% for the City.



**CITY OF OAKBROOK TERRACE  
ANNUAL OPERATING BUDGET  
Fiscal Year 2014-2015**

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Mayor  
TONY RAGUCCI

City Clerk  
DENNIS GRECO



## CITY OF OAKBROOK TERRACE

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Alderman  
Ward 1  
PAUL ESPOSITO  
TOM THOMAS

Alderman  
Ward 2  
MICHAEL A. SARALLO  
FRANK VLACH

Alderman  
Ward 3  
ROBERT PRZYCHODNI  
MICHAEL SHADLEY

**May 1, 2014**

**TO: Mayor Ragucci and City Council and Citizens of Oakbrook Terrace**

**FROM: Amy Marrero, Interim City Administrator**

**RE: Fiscal Year Ending April 30, 2015 Budget Message**

The Fiscal Year 2014-2015 Budget (hereinafter the “FY 2015 Budget”) and the Five (5) Year Capital Improvement Plan document, (hereinafter the “CIP”) were approved at the April 22, 2014 City Council meeting. The guiding principles for this budget are the City Council’s goals and objectives. The City Council approved the 2013-2015 Goals and Objectives Plan at the December 10, 2013 meeting. The City staff strives to develop ways to reduce spending, without jeopardizing the delivery of essential services.

For the past six (6) years the City’s Annual Budget has been recognized by the Government Finance Officers Association (GFOA) through the presentation of its Distinguished Budget Presentation Award. The preparers are confident that the FY 2015 Budget will also be in compliance with the appropriate GFOA standards. This is important, as the City Council determined obtaining another budget presentation award, is a goal that the financial staff would pursue in the preparation of this FY 2015 Budget document.

As always, City Council members are encouraged to utilize the documents presented in the FY 2015 Budget and the CIP as important tools in their efforts to monitor the City’s financial condition and budgetary processes, as well as the City’s overall financial achievements, in their role as stewards of public dollars and the public trust.

This year’s total budget for all appropriated funds is \$16,244,662 compared to last year’s estimate of \$10,093,590, representing an increase of \$6.2 million or 61%. This increase is directly related to the construction of the new Police Station which will begin this summer. Total estimated revenues are \$13,358,001, thereby reflecting a deficit of \$2,886,661. However, this is not a true deficit because the City is utilizing fund balance in the Capital Improvement Fund to finance the construction of the new Police Station. The City’s total year end fund balance for FY 2015 is estimated at \$14,650,833, which remains a healthy balance. The next page includes a table detailing the City’s total budget.

**CITY OF OAKBROOK TERRACE  
2014-2015 ADOPTED BUDGET  
FUND SUMMARY OF REVENUES/EXPENDITURES  
AND  
CHANGES IN FUND BALANCE**

FUND	Actual 11/12	Actual 12/13	Budget 13/14	Projected Year End 13/14	Adopted Budget 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Est To Adopted
<b>GENERAL</b>							
Beginning Balance	2,933,870	3,734,655	4,586,623	4,586,623	5,391,509	17.5%	17.5%
Revenues	6,281,265	6,295,205	6,105,020	6,460,110	6,373,156	4.4%	-1.3%
Expenses	5,480,480	5,443,240	5,715,443	5,655,224	6,190,602	8.3%	9.5%
Difference	800,785	851,968	389,577	804,886	182,554	-53.1%	-77.3%
Ending Balance	3,734,655	4,586,623	4,976,200	5,391,509	5,574,063	12.0%	3.4%
<b>WATER</b>							
Beginning Balance	4,606,488	4,373,773	4,450,322	4,450,322	4,197,292	-5.7%	-5.7%
Revenues	714,397	1,075,103	1,125,655	1,164,400	1,314,700	16.8%	12.9%
Expenses*	947,112	998,554	1,519,898	1,417,430	1,124,036	-26.0%	-20.7%
Difference	(232,715)	76,549	(394,243)	(253,030)	190,664	-148.4%	-175.4%
Ending Balance**	4,373,773	4,450,322	4,056,079	4,197,292	4,387,956	8.2%	4.5%
<b>MOTOR FUEL TAX</b>							
Beginning Balance	453,357	468,496	422,067	422,067	424,704	0.6%	0.6%
Revenues	63,790	61,318	61,888	60,637	62,344	0.7%	2.8%
Expenses	48,649	107,747	50,000	58,000	50,000	0.0%	-13.8%
Difference	15,140	(46,429)	11,888	2,637	12,344	3.8%	368.1%
Ending Balance	468,497	422,067	433,955	424,704	437,048	0.7%	2.9%
<b>CAPITAL IMPROVEMENTS</b>							
Beginning Balance	6,335,250	7,069,124	7,854,562	7,854,562	6,982,523	-11.1%	-11.1%
Revenues	1,792,397	1,652,793	4,180,250	1,736,000	5,207,000	24.6%	199.9%
Expenses	1,058,523	867,355	9,623,250	2,608,039	8,423,038	-12.5%	223.0%
Difference	733,874	785,438	(5,443,000)	(872,039)	(3,216,038)	-40.9%	268.8%
Ending Balance	7,069,124	7,854,562	2,411,562	6,982,523	3,766,485	56.2%	-46.1%
<b>TOTAL BUSINESS DISTRICT</b>							
Beginning Balance	215,170	87,079	495,562	495,562	541,466	9.3%	9.3%
Revenues	30,035	4,374,729	509,300	400,801	400,801	-21.3%	0.0%
Expenses	158,124	3,966,246	363,797	354,897	456,986	25.6%	28.8%
Difference	(128,089)	408,483	145,503	45,904	(56,185)	-138.6%	-222.4%
Ending Balance	87,081	495,562	641,065	541,466	485,281	-24.3%	-10.4%
<b>TOTAL ALL FUNDS</b>							
<b>BEGINNING FUND BALANCE</b>	14,544,135	15,733,127	17,809,136	17,809,136	17,537,494	-1.5%	-1.5%
<b>TOTAL REVENUES</b>	8,881,884	13,459,148	11,982,113	9,821,948	13,358,001	11.5%	36.0%
<b>TOTAL EXPENSES</b>	7,692,888	11,383,142	17,272,388	10,093,590	16,244,662	-6.0%	60.9%
<b>DIFFERENCE</b>	1,188,995	2,076,009	(5,290,275)	(271,642)	(2,886,661)	-45.4%	962.7%
<b>ENDING FUND BALANCES</b>	15,733,130	17,809,136	12,518,861	17,537,494	14,650,833	17.0%	-16.5%

\*Expenses include depreciation for comparison purposes.

\*\* Ending balance reflects net assets including those invested in capital assets and unrestricted assets.

\*\*\*General Fund does not include Police Pension expenditures or revenues.

### Principal Issues Impacting the FY 2015 Budget

**Issue 1: New Police Station and City Hall Renovation.** Plans for the new Police Station and City Hall renovation are progressing. In order to make way for the new municipal campus, the City demolished the former Public Works garage, Building and Zoning structure, and a home owned by the City. The new Police Station and City Hall renovation is estimated to cost \$10.8 million. During the design phase a setback issue was encountered so the building itself will be

shifted to the east, but no square footage was lost. Williams Architects completed the revised drawings and the project will go out to bid shortly. The project will break ground this summer. The City's Construction Manager, Harbour Contractors, estimates that the new Police Station will take 12 months, while the City Hall renovation will take four (4) months. The new Police Station will be a LEED certified building resulting in annual utility cost savings of \$11,600.

The majority of the funding for this project will come from the Capital Improvement Fund's Home Rule Sales taxes that were originally levied back in 2006 and specifically earmarked to fund the reconstruction or replacement of significant City facilities and other public improvements. In addition, the City plans to finance a portion of the project from bond proceeds amounting to \$3.5 million. This financing method has now been incorporated so the fund balance of the Capital Improvement would not become depleted and continue to remain at a strong level.

**Issue 2: Revenue Alterations.** While some revenues have decreased, the City has found practical ways to meet the current level of services without increasing taxes. The City has been fortunate enough to diversify its revenue portfolio for FY 2015.

- The 2013 General Fund **property tax levy** went from \$296,036 to \$151,564 reflecting a decrease of \$144,472 or 49%. This decrease was required because the 2013 Police Pension levy went from \$591,644 to \$757,001, resulting in an increase of \$165,357. The Police Pension levy increase was due to a change in actuarial assumptions utilized for the 2013 calculation. In order to comply with the property tax cap of 1.7%, the City had no other choice but to lower the General Fund levy and absorb the revenue hit for FY 2015.
- Back in April of 2012, the Council approved **video gaming** and in FY 2013 the first video gaming taxes and licensing fees began to trickle in amounting to \$11,706. Now the City has 7 establishments with a total of 30 machines that offer video gaming. For FY 2014, the City expects to receive \$45,500 and \$80,500 in FY 2015 for video gaming taxes and licenses.
- In February of 2013, the City entered into an agreement with Digital Greensigns LLC for an **outdoor digital sign** located at the Public Services Facility and seen by traffic along Route 83. IDOT approved the sign in March 2014 and it became operational in April. The sign is expected to bring in \$90,000 in annual property rental revenues.
- New **contractor registration fees** of \$20,000 were included in General Fund revenues. Contractors working in the City are now required to pay an annual fee of \$100.

**Issue 3: Personnel Modifications.** The personnel modifications for FY 2015 are identified below.

- Due to some restructurings, the Building and Zoning Secretarial position is being reinstated for FY 2015. The former Executive Management Secretary will move into the Building and Zoning Secretary position and the Executive Management Secretary position was eliminated.
- Also for FY 2015, the City's utility billing efforts are being outsourced to a private contractor. Accordingly, the City's former Utility Billing Clerk will be assuming more of an Administrative Assistant role, while still supporting the City's special events.
- The Deputy Chief of Police position was restored as part of the rank and file in September of 2013.

- A new Community Service Officer position was created for FY 2015. The combined salary and benefits for this position is estimated at \$80,334.
- The Finance Director was appointed to the Interim City Administrator position, leaving the Finance Director position vacant.
- The Finance Assistant was promoted to Interim Assistant Finance Director, leaving the Finance Assistant position vacant.
- The Council provided a 2.25% Cost of Living Adjustment (COLA) for all non-represented staff effective May 1, 2015. This COLA is estimated to cost the City approximately \$31,614 in the General Fund and \$5,337 in the Water Fund.
- The Police Union contract expired on April 30, 2014 and negotiations are ongoing.

**Issue 4: The Business District** – The City’s Business District for the Oakbrook Terrace Square Shopping Center has experienced both successes and setbacks. On the achievement side, the redeveloped shopping center is home to Pete’s Fresh Market which is doing much better than anticipated. In addition, a new restaurant, Betty’s Bistro, opened in January 2014 and Pearle Vision opened in February 2014. Dental Town opened in March 2014. The Center is also hoping to sign leases with Jersey Mike’s and Starbuck’s.

Although the Shopping Center has attracted some new retailers, one (1) of the obstacles that the center faces is that the retail development has not been as quick as the City would have hoped and many vacancies still exist. Towards this end, the Shopping Center’s developer recently hired a new marketing firm to secure more retailers. The lack of retailers will significantly impact the Business District’s bottom line in FY 2015 because the taxes collected will not be sufficient to cover the cost of principal and interest payments. The table below reflects the shortfall.

	Revenue & Principal/Interest Comparison				
	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Adopted 14/15
Total MROT, HMR, & Bus. Dist.	\$ 22,053	\$ 364,363	\$ 508,000	\$ 400,801	\$ 400,801
Less: Interest	\$ (152,632)	\$ (152,632)	\$ (243,797)	\$ (243,797)	\$ (240,486)
Less: Principal	\$ -	\$ -	\$ (110,000)	\$ (110,000)	\$ (215,000)
<b>Surplus/(Deficit)</b>	<b>(\$130,579)</b>	<b>\$211,731</b>	<b>\$154,203</b>	<b>\$47,004</b>	<b>(\$54,685)</b>

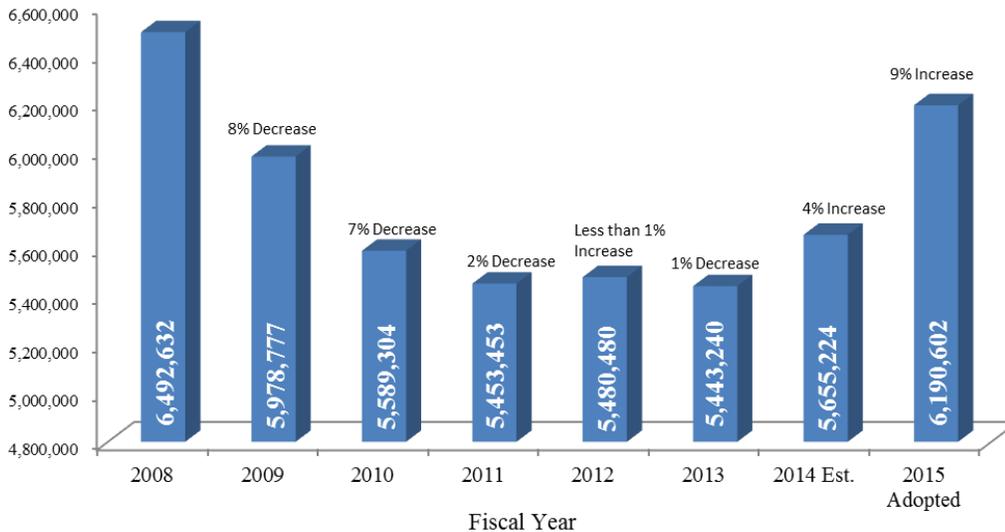
The Business District has sufficient reserves to cover this deficiency for FY 2015. However by FY 2020, revenues and the fund balance will no longer be able to cover the principal and interest payments, which is why it is so important to attract additional retailers to the site. The City will continue to monitor the Center closely as indicated in the 2013-2015 Goals and Objectives Plan.

The Business District was created to redevelop the Oakbrook Terrace Square Shopping Center. In FY 2009, the City finalized the negotiations for a redevelopment agreement with the developers of the Oakbrook Terrace Square (the “Square”), a new local shopping center. The developer had difficulty in gaining interest in the property due to the recession. In order to provide an economic stimulus to the project, the City opted to issue a total of \$8,165,000 in Business District bonds for the project. These bonds financed the site’s infrastructure improvements. These bonds will be repaid from the Municipal Retailers Occupation Tax at 1%, the Home Rule Sales Tax at 1%, and the Business District Tax at 1% collected within the Business District. In FY 2014, the City created new debt service funds for principal and interest payments for these bonds.

## Historical and Current Budgetary Impacts In Response To Economic Downturn

Since 2008, the City has been affected by the economic downturn and in response has reduced many operating costs over the last five (5) years. The graphs below display the General Fund's expenditure and revenue history from 2008 through FY 2015 adopted amounts.

**General Fund Expenditures Increase/Decrease from Prior Year**



\*The above graph does not include the police pension levy expense for comparison purposes.

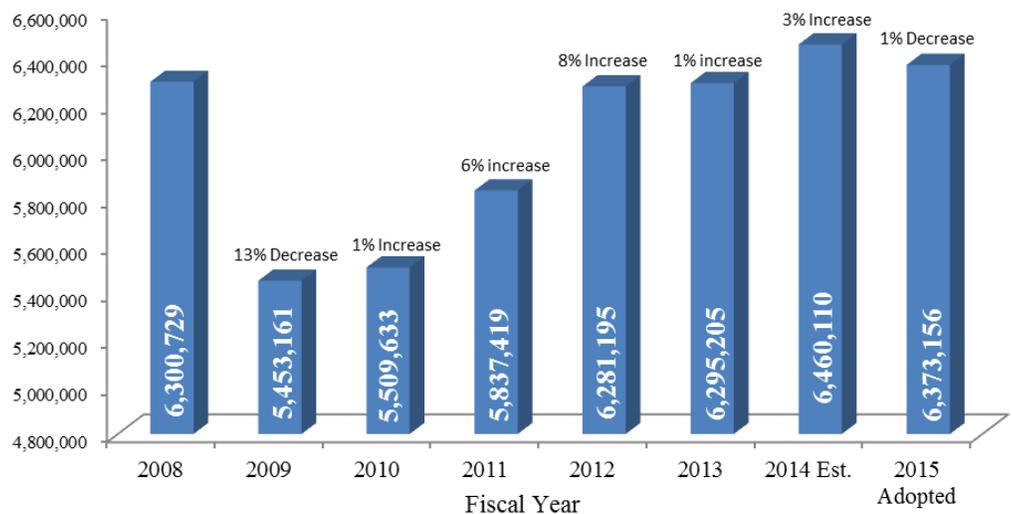
The table to the left illustrates how effectively the City has been able to control costs since the 2008 recession hit. Since the recession, General Fund expenditures have decreased

between 1% and 8% over prior years. FY 2013 expenditures decreased by 1%. The first true increase of 4% will occur in FY 2014. It should be noted that the adopted budget expenditures for FY 2014 at \$5.7 million are still well below FY 2008 actuals of \$6.5 million. This decrease is partially attributable to personnel decreases over the past few years. The 9% increase in FY 2015 is due to higher salaries and benefits.

The City's ability to reduce expenditures helped the City handle past declining revenues. FY 2015 estimated revenues of \$6.4 million are right on par with pre-recession revenues from FY 2008, which were \$6.3 million.

The City experienced revenue growth in fiscal years 2010 through 2014 due to diversifying the City's revenue portfolio with new revenue

**General Fund Revenues Increase/Decrease from Prior Year**



\*The above graph does not include the property tax levy for the police pension.

sources. FY 2015 marks the first year in six (6) years that revenues are expected to decline from the prior year. The estimated FY 2015 General Fund revenues are \$6,373,156, representing a decrease of \$86,954 or 1% from the FY 2014 estimate, thereby reflecting the reduction in the 2013 corporate property tax levy.

### **Information on Key Fund Revenues and Expenditures**

The following sections contain brief comments regarding activity in certain key fund categories:

In Illinois municipalities the most significant non-proprietary funds that a city government maintains include the General/Corporate, Motor Fuel Tax and Capital Improvement Funds. These funds provide general purpose services to City residents, such as police protection; road repairs; code enforcement; snow plowing; the acquisition of real property; maintenance and replacement of facilities, rolling stock and equipment; and the maintenance and reconstruction of the City's street and storm water management systems. In Oakbrook Terrace, education, fire suppression, emergency medical services, and parks and recreation services are provided by numerous underlying special districts pursuant to Illinois law.

Wherever cost effective, private sector entities are utilized to supplement City resources to provide services. Some City examples of privatization include: utility billing services, architectural services, refuse collection, development plan and building permit plan review, engineering, soil and potable water testing, facility maintenance, legal services, road construction, and certain auto and truck maintenance and repair services.

### **General Fund Revenues**

Overall General Fund revenues for FY 2015 remain flat when compared to current fiscal year 2014 estimates. General Fund revenues for FY 2014 were budgeted at \$6.1 million and are estimated to be \$6.5 million by year-end. The FY 2015 projection is \$6.4 million which is a decrease of \$86,954 from the FY 2014 estimate. As discussed earlier, this decrease is attributable to the reduction in the 2013 corporate property tax levy resulting from the police pension levy assuming a higher portion of the total levy.

Sales taxes, the City's number one (1) revenue source at 28%; have stabilized over the last couple of years consistently hitting the \$1.6 million mark since 2011 and expected to hit \$1.7 million in FY 2014 and FY 2015. Some new restaurants will open in FY 2015 including: Butterfield's Pancake Restaurant and Twin Peaks. These new restaurants will increase the City's revenue base.

Hotel taxes continue to rebound from prior year declines. Hotel taxes are projected to be \$1.47 million in FY 2014 and the same amount for FY 2015. The City has not experienced hotel tax revenue this high since FY 2009, thereby implying realistic indications that the travel industry is in recovery.

Building permit revenue budgeted for FY 2015 is projected at \$280,000 which is fairly consistent with FY 2013 actuals and FY 2014 estimates. These projected figures reflect the anticipated continued construction of Oakbrook Terrace Square, the redevelopment of the former Holiday Inn Reservation site, and interior remodeling of major tenants in the City's corporate

buildings. The City's local economy continues to experience growth during these difficult economic times, while other cities are experiencing declines in building permit fees.

Other than the figures for the State shared Sales tax, the three (3) other shared State taxes were calculated by using per capita collection estimates provided by the Illinois Department of Revenue (IDR) through the Illinois Municipal League (IML). FY 2015 Use taxes at \$37,985 are estimated to increase by \$3,739 or 11% over the FY 2013 actual. FY 2015 Income Taxes are estimated at \$208,705 or \$97.80 per capita. Proposed replacement taxes at \$3,132, are only slightly higher than the FY 2013 actual amount of \$3,041.

Telecommunication Utility taxes are the City's third largest revenue source and are estimated at \$922,000 for FY 2014 and the same amount for FY 2015. The City's strong business sector's telecommunication needs continue to make this a very stable revenue source for the City.

The license and permit category combined represents the City's fourth largest revenue source at \$661,950 for FY 2015 and are expected to increase by \$29,210 or 5% from the FY 2013 actual. This increase is primarily due to an increase in video gaming fees and the new contractor registration program. FY 2013 and FY 2014 have been banner years for liquor licenses because of the City's new restaurants. FY 2015 liquor license revenue is expected to be at the same level as prior years with \$105,000 projected.

The sales and service category is projected at \$244,400 representing an increase of \$88,569 or 57% over FY 2013 actual of \$155,431. This increase is primarily due to the new digital sign discussed earlier and higher antennae income.

### General Fund Expenditures

The FY 2015 General Fund adopted budget of \$6,190,602 increased by 13.7% or \$747,362 compared to the FY 2013 actuals and 9.5% higher than the FY 2014 estimate. The FY 2015 budget includes a step increase to employees with a successful evaluation. If the employee is at the top step, then a 1% flat bonus is awarded. This one-time bonus does not increase the employee's salary. These step increases and bonuses combined increase the wage and fringe benefit line items by approximately \$16,377.

General Fund Summary Table							
General Fund	FY 12 Actual	FY 13 Actual	FY 14 Budget	FY 14 Estimated	FY 15 Adopted	FY 15 vs. FY 14 Est.	FY 15 vs FY 14 Budget
Executive Management	\$ 716,851	\$ 676,233	\$ 748,039	\$ 696,727	790,977	13.5%	5.7%
Police	2,945,860	2,870,652	3,142,611	3,166,627	3,432,839	8.4%	9.2%
Building and Zoning	352,820	346,933	325,356	321,047	426,420	32.8%	31.1%
Public Services Streets	528,138	509,233	552,502	533,105	597,609	12.1%	8.2%
Special Events	117,372	141,065	151,667	151,082	140,753	-6.8%	-7.2%
Tourism	228,438	232,400	251,458	254,791	197,324	-22.6%	-21.5%
Police Commission	10,443	20,319	19,052	18,208	19,300	6.0%	1.3%
Finance	362,089	440,358	494,458	490,037	426,380	-13.0%	-13.8%
Economic Development	218,469	206,047	28,000	23,600	159,000	573.7%	467.9%
<b>Total Expenditures</b>	<b>\$ 5,480,480</b>	<b>\$ 5,443,240</b>	<b>\$ 5,713,143</b>	<b>\$ 5,655,224</b>	<b>\$ 6,190,602</b>	<b>9.5%</b>	<b>8.4%</b>
<b>General Fund Revenues</b>	<b>\$ 6,281,262</b>	<b>\$ 6,295,205</b>	<b>\$ 6,105,020</b>	<b>\$ 6,460,110</b>	<b>\$ 6,373,156</b>	<b>-1.3%</b>	<b>4.4%</b>
<b>Surplus/Deficit</b>	<b>\$ 800,785</b>	<b>\$ 851,968</b>	<b>\$ 391,877</b>	<b>\$ 804,886</b>	<b>\$ 182,554</b>		

Executive Management increased by \$94,250 or 13.5% over the FY 2014 estimate due to increased labor relation legal costs resulting from the Police union contract expiring. The adopted budgets for Special Events, Tourism, and Finance decreased from the FY 2014 estimate by a combined total of \$131,453 or 15%. Special Events decreased by \$10,329 due to funding only 50% of the Special Events Clerk, as opposed to last year when 70% was budgeted. Finance decreased by \$57,467 because the Finance Director's salary was not funded due to her promotion to the Interim City Administrator. The Tourism budget decreased by \$63,657 or 13% because of a reduction in the hotel marketing campaign line item. The Police Department budget increased by \$266,212 or 8.4% from the FY 2014 estimate due to hiring a new Deputy Chief of Police and Community Service Officer.

Building and Zoning increased by 33% compared to the current year estimate because last year the Building and Zoning Secretary position went unbudgeted, but for FY 2015 the position has been reinstated; thereby adding \$67,684 in salary costs. Economic Development increased by \$135,400 over the current year due to the reinstatement of the \$125,000 sales tax incentive payment to Home Depot. For the current year, the City was able to retain the normal \$125,000 payment usually made to Home Depot due to a provision in the agreement. The Street Division budget increased by \$64,504 or 12% over the current year due to higher maintenance costs for the new residential street lights and additional tree care maintenance.

The City endeavors to preserve the community's excellent quality of life. This starts with maintaining our essential public safety services to Oakbrook Terrace citizens. Of the \$6.2 million dollars in expenditures in the General Fund for FY 2015, the Police Department comprises 55% of total fund expenditures.

The only major capital expenditures for the General Fund are the replacement of two (2) police vehicles with change over costs totaling \$61,308. The vehicle purchase numbers are "gross numbers" in that they do not assume any reduction in the cost of a new vehicle by use of a trade-in of an older vehicle. The replacement squads typically include police packages.

### **FY 2015 Estimated General Fund Balance**

The FY 2015 ending Fund Balance is projected to be approximately \$5.6 million. This is a healthy balance and 3% or \$182,554 higher than FY 2014 year end estimate. The City is proud to exceed the General Fund budget reserve policy of at least forty (40%) of estimated yearly revenues. In addition, the City greatly surpasses the GFOA best practice of a minimum of no less than two (2) months of regular operating fund revenues or expenditures. Due to prudent financial practices over the last five (5) years, the City's fund balance exceeds pre-recession amounts. The estimated fund balance for FY 2015 is \$2.2 million more than the FY 2007 amount of \$3.4 million.

The FY 2013 fund balance was \$4,586,623 of which \$4,195,393 was unassigned meaning this amount was not restricted, committed, or assigned to a specific purpose. Of the remaining fund balance, \$257,583 was non-spendable for prepaids and inventories, while \$133,647 was restricted for DUI equipment uses.

In fiscal years 2008 through 2010, expenses exceeded revenues. The City was fortunate to have the Home Rule Sales tax to support the City's General Fund through this financial downturn. In

FY 2013, revenues exceeded expenditures by \$851,968. Please refer to the General Fund section tab where this information is presented in graphic form.

In FY 2014, the restricted fund balance of accumulated DUI Tech Fees, collected pursuant to State law, will be utilized to fund the purchase of two (2) replacement marked vehicles (\$61,308).

### **Motor Fuel Tax Fund (MFT) Revenues and Expenditures**

In fiscal years 2011, 2012, 2013, and 2014 the City received an annual grant of \$9,988 for a total of \$39,952 from the Illinois Jobs Now Capital bill program. These funds must be deposited in the Motor Fuel Tax account and expensed in accordance with Motor Fuel Tax standards. The FY 2015 Budget includes the fifth and final Illinois Jobs Now grant of \$9,988. The FY 2015 revenue collections are projected to be \$62,344 which includes the monthly allotments, the Illinois Jobs Now funding, and interest earnings.

In FY 2013, the City utilized MFT funds to pay for the emergency replacement of the Karban Road culvert for a total cost of \$66,619. Beginning in FY 2014 and continuing with FY 2015, MFT funds will only be used for snow removal labor and road salt as detailed below.

- Road Salt Supply: \$30,000
- Labor – Snow Removal: \$20,000

The FY 2015 estimated year end cumulative fund balance increased 3% to \$437,048 from \$424,704 in FY 2014.

### **Capital Improvement Fund (CIF) Revenues and Expenditures**

A reinstatement of major capital programming was included for both FY 2014 and FY 2015. As discussed earlier, plans are moving forward for the new Police Station and City Hall remodel. The estimated cost for the new Police Station and City Hall remodel is \$10.7 million and the remaining balance is broken out over the next two (2) years with \$7.7 million to be expensed in FY 2015 and \$2 million in FY 2016. The FY 2015 Capital Improvement Fund Budget also includes \$80,000 for additional curbs and gutters and \$103,000 for the GSB-88 street sealing project. The GSB-88 is still not an IDOT approved MFT expense, which is why the sealant is being budgeted here.

In order to finance these major capital projects, the Capital Improvement Fund includes estimated revenues of \$5.2 million. These revenues are identified below.

Home Rule Sales Tax	\$1,675,000
Investment Income	32,000
Bond Proceeds	<u>3,500,000</u>
Total Est. Revenues	<u>\$5,207,000</u>

The new Police Station and City Hall remodel will be primarily funded by past and current Home Rule Sales taxes and Electrical Utility taxes (receipts prior to FY 2013). A portion of the building project in the amount of \$3.5 million will be financed through general obligation bonds in order to keep the fund balance of the Capital Improvement Fund at a healthy level.

The FY 2014 fund balance for the Capital Improvement Fund is expected to be \$6.9 million, which is \$872,039 less than the FY 2013 actual. With the construction of the new Police Station, the FY 2014 ending fund balance is expected to be \$3.7 million, reflecting a 46% reduction from the current year estimate. However, a balance of \$3.7 million represents a healthy level, especially considering the major capital programming planned for next fiscal year.

Each year, the Council updates the Capital Improvement Program (CIP). The CIP provides a schedule of planned improvements over the next five (5) years and contains a listing of the types and costs of public improvements that the Council deems critical for the life, health, and safety of the City’s residents and businesses.

The FY 2015 Capital Projects total is \$8,423,038. The table below lists the major expenditures for FY 2015 along with the goal being served where applicable.

<b>Capital Expenditure</b>	<b>Amount</b>	<b>Goal/Objective Served</b>
Replace Server/Disaster Recovery Server	\$35,000	
Replace Administrative Vehicle	\$19,000	
Street Sealing Project	\$103,000	Continue utilizing the GSB product as a roadway sealant.
Install Curb & Gutter	\$80,000	Continue to add residential curbs and gutter, especially as grant funding becomes available.
Facility Improvements: Police & City Hall	\$15,000	
New Police Station & City Hall Renovation	\$7,750,913	Oversee the completion of the new Police Station and City Hall renovation.
Yearly Payment for Public Service Facility Bond	\$390,125	Fulfillment of Prior Years’ Goals & Objectives / Construction of Public Services Facility

### **Water Operating Fund Revenues And Expenditures**

In order to stabilize the Water Fund, the City needs to sell more water and increase customers. Towards this end, the Regency Place water connection was completed during FY 2014 at a total cost of \$341,023. With this new connection, the City acquired the Courtyard By Marriott as a water customer as well. The City estimates that this new connection will increase annual water revenues by \$97,000. Accordingly, this new water connection will pay for itself in approximately three (3) years. Also in FY 2014, the City provided a \$33,000 reimbursement for the former Holiday Inn Reservation Center development to connect to the City’s water system. This development previously received their water service from another municipality. The former Holiday Inn Reservation Center has been subdivided into three (3) separate lots and the development is doing quite well. The Gardner School is opening in the summer 2014 on lot one

(1) and Specialty's Deli is currently considering lot two (2) along Butterfield Road. The City also looks forward to the new assisted living facility, Terra Vista, hooking up to the City's water system as well. Terra Vista began construction in the spring of 2014. The new Gardner School and Terra Vista customers are estimated to bring in a combined total of \$32,760 in annual water revenues.

Reallocating the Electrical Utility tax in FY 2013 has greatly improved the Water Fund's bottom-line with the first surplus achieved in five (5) years amounting to \$76,549. The FY 2014 Budget includes an estimated deficit of \$253,030. This deficit is directly related to the Regency Place watermain expense. The FY 2015 Budget projects a \$190,664 surplus because no major capital programming is planned. The estimated surplus for FY 2015 has been further augmented by the new water customers including: Regency Place, the new Terra Vista Assisted Living Facility on Ardmore, and the Gardner School.

The City's water rate increased on January 1, 2014. The City's minimum water charge went from \$25.92 to \$27.90 for the first 3,000 gallons. This increase will cover the higher charges imposed by the DuPage Water Commission. The steps detailed below were implemented by the City Council over the last several years to improve the Water Fund's financial stability.

- The Council agreed that any and all bulk water rate increases imposed by the DuPage Water Commission (DWC) should be immediately passed on to the City's water customers, including the \$0.40 per 1,000 gallon increase that took effect May 1, 2010; the \$0.21 per 1,000 gallon increase that took effect June 1, 2011; the \$0.69 that took effect January 1, 2012; the \$.60 that took effect January 1, 2013; and the \$.66 that took effect January 1, 2014. The DuPage Water Commission rate increases began in January of 2012 and were precipitated by the City of Chicago's planned annual increases of 25%, 15%, 15%, and 15%. The DuPage Water Commission determined that their member rate increase would need to be more than the Chicago's percentage increase, due to the elimination of the DuPage County sales tax in 2016 as well as an effort to increase cash reserves.
- Through Ordinance No. 9-38, the Council agreed that the Capital Improvement Fund would temporarily forgive the annual debt service payment from the Water Fund for a \$500,000 inter-fund loan issued in 2006. The Water Fund interest and principal payments to the Capital Fund renewed in FY 2013. Currently, the Water Fund owes the CIF Fund \$70,593. Since the principal and interest payments resumed; tap-on fees will no longer be used to pay down the loan to the Capital Improvement Fund.

The two (2) capital expenditures in the Water Operating Fund are the payment of interest expense on all water fund general obligation bonded debt in the amount of \$81,639 and the \$2,032 inter-fund loan interest payment explained above.

### **Acknowledgement**

I would like to thank the Mayor and City Council for their support throughout the development of this budget. In addition, I would like to thank Denise Mark, Interim Assistant Finance Director, and Aileen Haslett, Financial Consultant, and all of the employees of the City who have contributed by being creative and making sacrifices to make the FY 2015 budget a reality.

# Executive Summary



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Oakbrook Terrace**

**Illinois**

For the Fiscal Year Beginning

**May 1, 2013**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Oakbrook Terrace, Illinois for the Annual Budget beginning May 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one (1) year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine eligibility for another award.

**RESOLUTION NO. 13 - 29**

**A RESOLUTION APPROVING A 2013 – 2015 GOALS & OBJECTIVES PLAN  
FOR THE CITY OF OAKBROOK TERRACE, ILLINOIS**

---

**WHEREAS**, the City of Oakbrook Terrace (the "City") is a home rule unit of local government under Article VII, Section 6 of the 1970 Illinois Constitution and, except as limited by such Section, it may exercise any power and perform any function pertaining to its government and affairs; and

**WHEREAS**, the City has been engaged in planning and establishing goals and objectives for the City in areas including, but not limited to economic development; fiscally sound practices; monitor the development of the Oakbrook Terrace Square Shopping Center; oversee the completion of the new Police Station and City Hall renovation; maintain viability of City's Water System; and other matters; and

**WHEREAS**, the City intends that such planning, and the establishment of goals and objectives, will better enable the City Council and City staff to focus their attention on matters of priority in the interest of the public health, safety and welfare; and

**WHEREAS**, following discussion by the City Council with the input and recommendations of the City's staff, certain goals and objectives have been defined for the fiscal years 2013 - 2015,

**NOW, THEREFORE, BE IT RESOLVED**, by the Mayor and City Council of the City of Oakbrook Terrace, DuPage County, Illinois, as follows:

1. The "2013 -2015 Goals & Objectives Plan" (the "Plan") is hereby approved in substantially the form attached hereto as Exhibit "A".
2. The Mayor, City Administrator, and other City staff are hereby authorized to implement the Plan in accordance with its terms and with direction as provided by the City Council, in its discretion, from time to time.
3. This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

**ADOPTED** this 10th day of December 2013, pursuant to a roll call vote as follows:

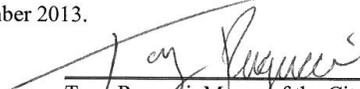
**AYES: Przychodni, Sarallo, Shadley, Thomas, and Vlach,**

**NAYES: None**

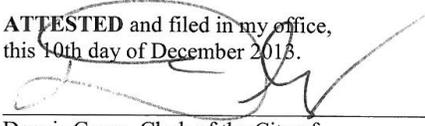
**ABSENT: Esposito**

**ABSTENTION: None**

**APPROVED** by me this 10th day of December 2013.

  
\_\_\_\_\_  
Tony Ragueci, Mayor of the City of  
Oakbrook Terrace, DuPage County, Illinois

**ATTESTED** and filed in my office,  
this 10th day of December 2013.

  
\_\_\_\_\_  
Dennis Greco, Clerk of the City of  
Oakbrook Terrace, DuPage County, Illinois

## **Resolution Number 13-29**

### **2013-2015 Goals and Objectives Plan**

<b>Highest Priority Goals – Level 1</b>
---

#### **1.1 Develop vacant property and encourage businesses to remain in Oakbrook Terrace.**

The following paragraph ranks the highest priority economic development projects.

1. Monitor the development of the Terra Vista Assisted Living Facility on the East side of Ardmore.
2. Monitor the development of the proposed BP Amoco at Butterfield and Summit (formerly Old Al's Standard).
3. Monitor the development of the Wendland properties – including Gardner School.
4. Development of 18<sup>th</sup> Street, East of Luther.
5. Annex and develop the North side of Butterfield Road between Summit and Myrtle.
6. Development of Roosevelt Road East of Summit.
7. Development of the East side of Summit.

#### **1.2 Continue to be fiscally sound.**

- Keep the City financially sound and control excess spending.

#### **1.3 Monitor the development of Oakbrook Terrace Square Shopping Center.**

- Finish the development of the shopping center and have more consistent communication with the developer.
- Given the City's financial vested interest in Oakbrook Terrace Square, the developer shall address the Council with quarterly reports regarding the progress of the shopping center.

#### **1.4 Maintain viability of the City's Water System and continue to add residential and commercial customers.**

- Extend the City's water system to the Old Al's Standard at Butterfield and Summit.

#### **1.5 Implement Red Light Cameras at the intersection of 22<sup>nd</sup> Street and Route 83.**

- The City will continue to work with SafeSpeed and IDOT to allow for the enforcement of these cameras.
- The Police Department will continue to provide traffic related studies to IDOT.
- The City will monitor legislation regarding traffic enforcement cameras at the state level.

**1.6 Encourage the current Off Track Betting (OTB) facility to remain within the City.**

**1.7 Re-evaluate the City's contributions for the Chamber of Commerce and the DuPage County Visitors Bureau (DCVB).**

- Review alternative marketing opportunities for the City's hotels beyond the DCVB.

**1.8 Oversee the completion of the new Police Station and City Hall renovation.**

**1.9 Oversee the installation of the Digital Billboard Sign at the Public Services Facility.**

<b>Secondary Priority Goals – Level 2</b>
---

2.1 Fill the City Administrator position by the first quarter of 2014 and continue to attract and retain high quality City employees.

2.2 Evaluate and continue to work with the City's lobbyist.

2.3 Continue to add residential curbs and gutters, especially as grant funding becomes available.

2.4 Implement a Community Service Officer (CSO) program.

- A recommendation for a CSO program will be included in the Police Department's FY 2015 budget proposal.

2.5 Maintain free residential garbage program.

2.6 Continue utilizing the GSB product as a roadway sealant.

- For aesthetic purposes the sealant shall be applied to all the roadways at the same time every three (3) years.

2.7 Continue with the tree replacement program.

2.8 Recognize and support a youth initiative Program.

- Once the new building is completed, the City can hold monthly activities, such as movie night, and evaluate participation levels.

<b>Third Priority Goals – Level 3</b>
---------------------------------------

3.1 Preserve and cultivate a quality and safe community.

- Work with local schools and businesses on emergency plans.

3.2 Obtain grants for future projects, equipment, and new facilities.

3.3 Approve an extension to facilitate the completion of the Oliviabrook townhomes by July 15, 2014.

3.4 Review and amend personnel and administrative policies.

3.5 Implement an E-Pay system whereby citations, water bills, business licenses, etc. can be paid on-line.

<b>Fourth Priority Goals – Level 4</b>
--

4.1 Continue to work with local businesses to expedite hearings and permits.

4.2 Discuss the implementation of a residential aesthetics ordinance and a commercial and residential blight ordinance.

4.3 Work with possible commercial sponsors on a City pride program including: banners, flags, and landscape enhancements.

4.4 Discuss improved lighting at Versailles.

4.5 Develop an electronic ticket program with mobile printer for the Code Enforcement Officer.

4.6 Continue to monitor the Krilich Development.

4.7 Establish a capital replacement fund for the Water Fund.

<b>Staff Level Goals</b>
--------------------------

**Police**

- Complete the policy and procedure manual.
- Prosecute local ordinances at administrative hearings.

**Building and Zoning**

- Computerize the building permit process.

**Executive Management**

- Review all department organizational structures and operations.
- Develop a plan to increase resident and business communications.
- Create a wireless connection between City Hall and Public Services.
- Continue to update the City's website.
- Support finalization of the model natural gas franchise agreement.

**Finance**

- Earn GFOA Budget and CAFR awards.
- Computerize liquor licenses.

## City of Oakbrook Terrace

### Goals and Objectives Plan Impact on the FY 2015 Budget Process

After many months of meetings and planning, the City Council approved the Goals and Objectives Plan (hereinafter “Plan”) on December 10, 2013. The approved 2013-2015 Plan is included on pages 12-15 of this document. With the assistance of staff, the Council prioritized the goals and objectives and determined which items should receive special consideration for the FY 2015 budget. The Plan is the driving force behind the budget process. Projects and programs considered for budget inclusion are determined through the priorities established by the Plan. The Plan categorizes each project by the following priorities: highest, secondary, third, and fourth.

The City’s diligent efforts in economic development are flourishing. The number one (1) goal for the 2013-2015 Plan is to develop vacant property and encourage businesses to remain in Oakbrook Terrace. Towards this end, a new assisted living facility, Terra Vista, broke ground in the spring of 2014. This new development will produce new building permit and water revenues. Furthermore, the City is currently working with BP Amoco to develop the corner lot at Butterfield Road and Summit. BP Amoco is proposing a gas station, car wash, convenience store, and small restaurant. The City also looks forward to the opening of the Gardner School in the summer of 2014. The City is also eagerly anticipating the opening of two (2) new restaurants Twin Peaks and Butterfield’s Pancake House and Restaurant.

Another high priority goal for the City is the completion of the new Police Station and City Hall renovation. The FY 2015 budget includes \$7.7 million for the new Police Station. The site work has been completed and the City hopes to break ground in the summer of 2014.

The table below reflects how some of the City’s FY 2015 expenditures originated in the Plan. The table identifies the FY 2015 project, the estimated cost, as well as the location in the updated Plan from December of 2013.

#### FY 2015 Expenditures Originating in the Plan

Project Description	Priority	Fund	Plan Ranking	Amount
Oversee the completion of new Police Station and City Hall renovation.	Highest	Capital	Level 1.8 - amount represents construction and contractor payments for new Police Station	\$ 7,750,913
Monitor the development of the Oakbrook Terrace Square Shopping Center.	Highest	Business District	Level 1.3 - amount represents principal and interest payments	455,486
Re-evaluate the City's contribution for the Chamber and the DuPage County Visitors Bureau.	Highest	General	Level 1.7 - amount represents payments to Chamber and hotel marketing firm	135,000
Apply GSB-88 as a roadway sealant.	Secondary	Capital	Level 2.6 - amount represents sealant costs are not MFT eligible yet	103,000
Oversee the installation of the new digital billboard sign.	Highest	General	Level 1.9 - amount represents estimated revenues for the digital billboard sign at Public Services	90,000
Implement a Community Service Officer (CSO) program	Secondary	General	Level 2.4 - amount represents estimated salary and benefits for new CSO position	80,334
Add residential curbs & gutters.	Secondary	Capital	Level 2.3 - amount represents curbs and gutters along Karban, Eisenhower, Stillwell, and MacArthur	80,000
Evaluate and continue to work with the City's lobbyist.	Secondary	General	Level 2.2 - amount represents payments to Fidelity Consulting	36,000
Continue to add residential and commercial customers.	Highest	Water	Level 1.4 - amount represents new revenues from Terra Vista and Gardner School	32,760
<b>Total Plan Projects included in FY 2015 Budget</b>				<b>\$ 8,763,493</b>

**List of City Officials**

**ELECTED OFFICIALS**

Mayor  
Alderman  
Alderman  
Alderman  
Alderman  
Alderman  
Alderman  
City Clerk

Tony Ragucci  
Paul Esposito  
Robert Przychodni  
Michael Sarallo  
Michael Shadley  
Tom Thomas  
Frank Vlach  
Dennis Greco

**APPOINTED OFFICIALS**

City Attorney  
Interim City Administrator  
Building and Zoning Administrator  
Police Chief  
Public Services Director

Storino, Ramello, & Durkin  
Amy Marrero  
Mihaela Dragan  
Wayne Holakovsky  
Craig Ward

- A. October 8, 2013** Budget And CIP Worksheets Presented To Department Heads At Staff Meeting
- B. November 12, 2013** 2013 Property Tax Levy Determination
- C. November 12, 2013** Department Heads Submit Proposed Budgets And Updated Five Year CIP Program To Finance Department For Review
- D. November 18, 2013 to December 16, 2013** Department Heads Review Budgets With the Finance Director and the City Administrator.
- E. December 10, 2013** 2013 Tax Levy Truth-In-Taxation Hearing (If Necessary) / Levy Adopted By City Council
- F. December 10, 2013** Property Tax Abatement Ordinances Considered / Adopted (Bonds)
- G. December 16, 2013** Preliminary Revenue Projections Are Completed By Finance Director. Reviewed by City Administrator.
- H. January 20, 2014** Finance Director and City Administrator Complete Review Of Final Proposed Departmental Budgets.
- I. February 11, 2014** Proposed FY 2015 Budget Presented To Mayor And City Council
- J. Budget Meetings**
- Wednesday, March 19 & Wednesday, March 26** Mayor And City Council, Finance Director, City Administrator And Department Heads Meet To Review Respective Departmental Budgets
- K. April 7, 2014** Proposed Budget Available For Public Inspection At City Hall
- L. April 22, 2014** Public Hearing On Proposed FY 2015 Budget
- M. April 22, 2014** Adoption Of FY 2015 Budget And 5 Year CIP
- N. May 22, 2014** Approved FY 2015 Budget To Be Filed With DuPage County Clerk

- A. At the Budget Kick-off, new guidelines and any changes for the FY 2015 Budget are discussed and worksheets are distributed. The Budget calendar and adoption schedule are determined for the FY 2015 Budget cycle.
- B. Property tax levy estimates (35 ILCS 200/18-60) must be determined not less than 20 days prior to the adoption of the actual levy.
- C. Department Heads must submit their FY 2015 proposed Budget and updated capital improvement requests on presubscribed forms to the Finance Director. Department Heads include all supporting documentation justifying changes in service levels and activities. In addition, Departments link their proposed budgets to the strategic goals adopted in December of 2013.
- D. Department Heads review their budgets with the Budget Team comprised of the Finance Director and City Administrator. The Budget Team reviews Department budgets in light of major increases, new programs, and to ensure the Departments complied with the budgetary guidelines for the year. The Budget Team also reviews the departmental budgets for mistakes and accuracy in calculation of their requests. Finally, the Budget Team reviews the Department requests to determine if certain requests achieve overall strategic goals approved in December of 2013. Department Heads will make any necessary changes recommended by the Budget Team and re-submit their revised budgets to the Finance Director.
- E. Truth in Taxation Hearings (35 ILCS 200) are required by all governmental units in Illinois when the proposed levy is 105% more than the prior year. The purpose of the Truth and Taxation hearings is to disclose through publication and public hearing proposed levy increases in excess of 105%. Public hearings and notices are only required when the levy exceeds the prior year's final extension by 105%. The notice of the Truth and Taxation hearing must be published in a local newspaper not more than 14 days nor less than 7 days prior to the actual public hearing date. If the proposed levy is less than a 105% increase then no hearing or notice is required.
- F. The City Council through separate ordinance (following the levy of taxes) may abate or reduce the levy (reduce the property tax collections) for a specific amount that the City has other resources available to pay for debt service.
- G. The Finance Director formulates revenue projections by fund. Revenue forecasts are one of the most important steps in the budget process because it can determine the ultimate level of spending.
- H. The Budget Team reviews final Department requests in light of revenue considerations.
- I. Once the City Administrator reviews all Departmental budget requests, the proposed FY 2015 Budget is submitted to the City Council. The City Council begins their budget evaluations and analysis.

- J. During the budget meetings special consideration is paid to the level of employee pay, pensions, insurance, and other benefits which typically represent 49% of the City's General Fund budget. All revisions and changes resulting from these meetings will be incorporated in the final proposed FY 2015 Budget.
- K. The proposed Budget will be available for public inspection at City Hall. Illinois Budget Law (65 ILCS 5/8-2-9.1) requires municipalities to have a draft edition of the Budget be available for public inspection at least ten (10) days before approval.
- L. Illinois Budget Law (65 ILCS 5/8-2-9.1) requires that municipalities hold a public hearing prior to the adoption of the Budget. The Budget can be adopted anytime after the public hearing. A notice of the public hearing will be published in the local paper.
- M. City Code and State Statute requires that the Budget must be adopted prior to the beginning of the fiscal year or May 1. The City's Budget is adopted through ordinance and the Capital Improvement Fund's five (5) year plan is adopted through resolution.
- N. The FY 2015 Budget will be filed with the DuPage County Clerk as required by State Statute.

**FULL-TIME EMPLOYEES**

(Expressed In FTE's\*)

**PART-TIME EMPLOYEES**

(Expressed In FTE's\*)

**Executive Management Department**

Interim City Administrator (1.0)  
Executive Management Assistant (.50)

**Legislative Department**

Deputy City Clerk (0.5)

**Police Department**

Chief (1.0)  
Deputy Chief (1.0)  
Sergeants (4.0)  
Patrol Officers (14.0)  
Records Supervisor (1.0)  
Community Service Officer (1.0)  
Records Specialists (2.0)

Office Assistants (2.1)

**Building & Zoning Department**

Building and Zoning Administrator (1.0)  
Building and Zoning Secretary (1.0)

Office Assistant (0.5)

**Public Services Department – Streets Division**

Public Services Director (0.50)  
Maintenance Workers (3.0)

Summer Help (.56)

**Special Events Department**

Special Events Coordinator (0.50)

**Finance Department**

Interim Assistant Finance Director (1.0)

**Public Services Department – Water Division**

Public Services Director (.50)  
Water System Operators (2.0)

\* FTE = Full-Time Equivalent

City of Oakbrook Terrace, Illinois

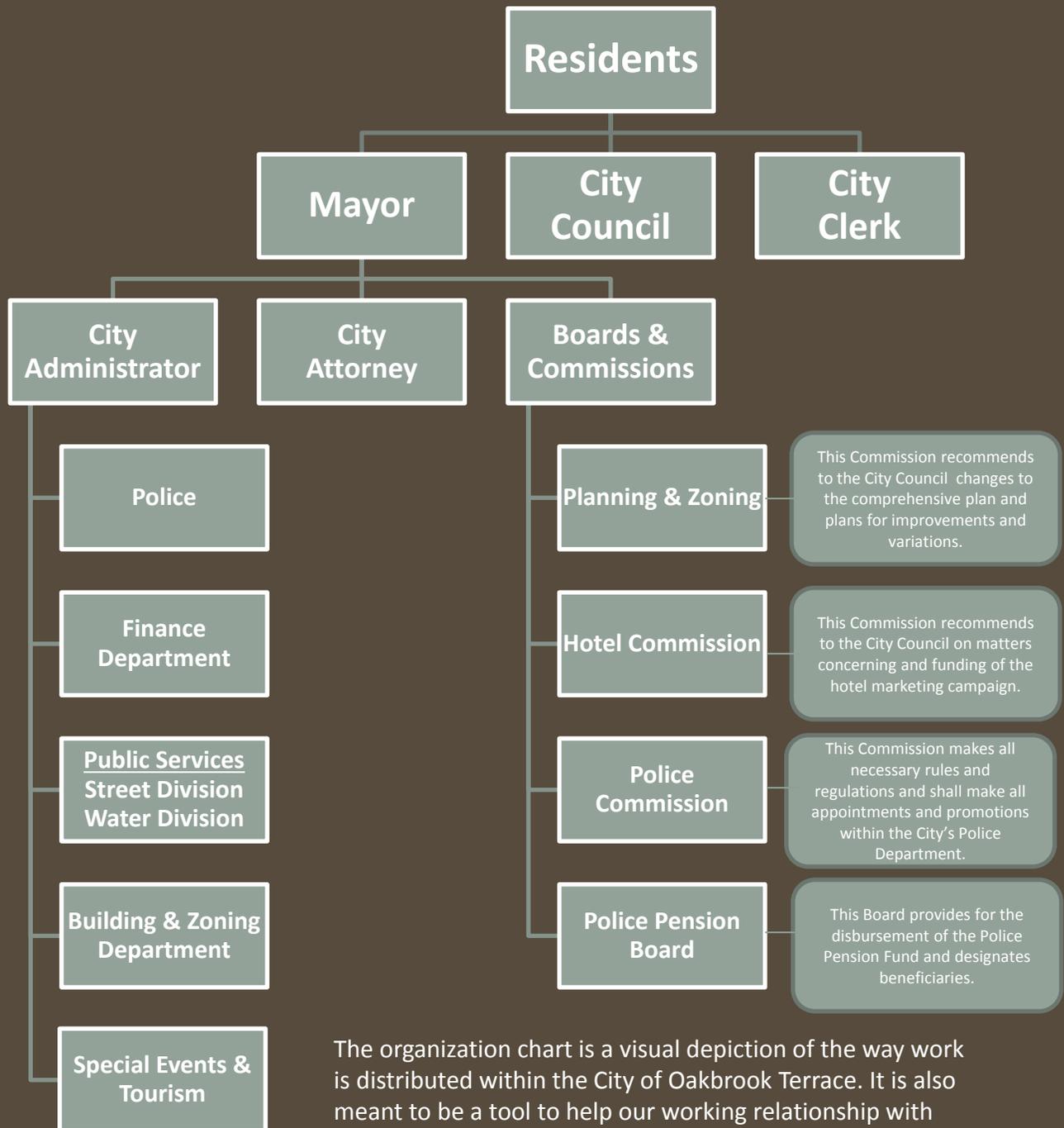
Fiscal Year 2015 Personnel Summary Schedule

	Authorized 2012-2013	Authorized 2013-2014	Proposed 2014-2015	Adopted FY 2014-2015 Base Salary	
<b><u>GENERAL FUND - Full-Time Positions</u></b>					
Interim City Administrator	1	1	1	\$ 108,828	(1)
Executive Secretary	1	1	0		(2)
Public Services Director	0.5	0.5	0.5	55,321	
Maintenance Worker II	3	3	3	191,340	
Building and Zoning Administrator	1	1	1	102,833	
Building and Zoning Secretary II	1	0	1	67,684	(2)
Finance Director	0.9	0.9	0		(3)
Finance Assistant	1	1	0		(4)
Interim Assistant Finance Director	0	0	1	68,923	
Chief of Police	1	1	1	122,357	
Deputy Chief of Police	0	1	1	107,361	(5)
Police Sergeant	3	4	4	401,875	
Police Officer	15	14	14	1,084,414	
Records Supervisor	1	1	1	67,684	
Community Service Officer	0	0	1	42,530	(6)
Police Records Specialist	2	2	2	102,123	
Executive Management/Special Events Clerk	0.7	0.7	1	59,869	(7)
<b><u>WATER FUND - Full-Time Positions</u></b>					
Public Services Director	0.5	0.5	0.5	55,321	
Finance Director	0.1	0.1	0		(3)
Water Operator	2	2	2	135,368	
Special Events/Water Billing Clerk	0.3	0.3	0		(7)
<b>Total Full-Time Employees</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>\$ 2,773,830</b>	
<b><u>GENERAL FUND - Part-Time Positions</u></b>					
Deputy City Clerk/Office Assistant	1	1	1	26,492	
Seasonal Employee	2	2	2	12,408	
Office Assistant - Police	8	8	8	80,140	
Office Assistant - Building & Zoning	1	1	1	37,044	
<b>Total Part-Time Employees</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>\$ 156,085</b>	
				<b>Total Salaries \$</b>	<b>2,929,915</b>

**Notes:**

- (1) The Finance Director was recently appointed as the Interim City Administrator.
- (2) The Executive Secretary position was eliminated and this employee became the Building and Zoning Secretary II.
- (3) The Finance Director position is currently vacant.
- (4) The Finance Assistant was promoted to the Interim Assistant Finance Director.
- (5) In September of 2013 the Council determined the need to fill the Deputy Chief of Police position.
- (6) The Community Service Officer position was newly created for FY 2015.
- (7) The Water Utility Billing Clerk is now a contracted position and the former Utility Billing Clerk moved to Executive Management as an Administrative Assistant.

# City of Oakbrook Terrace Organization Chart Fiscal Year Ended April 30, 2015



The organization chart is a visual depiction of the way work is distributed within the City of Oakbrook Terrace. It is also meant to be a tool to help our working relationship with citizens of Oakbrook Terrace to create channels of communication in order to better accomplish our goals and objectives.

**CITY OF OAKBROOK TERRACE  
2014-2015 ADOPTED BUDGET  
ALL FUND SUMMARY OF REVENUES/EXPENDITURES  
AND  
CHANGES IN FUND BALANCE**

FUND	Actual 11/12	Actual 12/13	Budget 13/14	Projected Year End 13/14	Adopted Budget 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Est To Adopted
<b>GENERAL</b>							
Beginning Balance	2,933,870	3,734,655	4,586,623	4,586,623	5,391,509	17.5%	17.5%
Revenues	6,281,265	6,295,205	6,105,020	6,460,110	6,373,156	4.4%	-1.3%
Expenses	5,480,480	5,443,240	5,715,443	5,655,224	6,190,602	8.3%	9.5%
Difference	800,785	851,968	389,577	804,886	182,554	-53.1%	-77.3%
Ending Balance	3,734,655	4,586,623	4,976,200	5,391,509	5,574,063	12.0%	3.4%
<b>WATER</b>							
Beginning Balance	4,606,488	4,373,773	4,450,322	4,450,322	4,197,292	-5.7%	-5.7%
Revenues	714,397	1,075,103	1,125,655	1,164,400	1,314,700	16.8%	12.9%
Expenses*	947,112	998,554	1,519,898	1,417,430	1,124,036	-26.0%	-20.7%
Difference	(232,715)	76,549	(394,243)	(253,030)	190,664	-148.4%	-175.4%
Ending Balance**	4,373,773	4,450,322	4,056,079	4,197,292	4,387,956	8.2%	4.5%
<b>MOTOR FUEL TAX</b>							
Beginning Balance	453,357	468,496	422,067	422,067	424,704	0.6%	0.6%
Revenues	63,790	61,318	61,888	60,637	62,344	0.7%	2.8%
Expenses	48,649	107,747	50,000	58,000	50,000	0.0%	-13.8%
Difference	15,140	(46,429)	11,888	2,637	12,344	3.8%	368.1%
Ending Balance	468,497	422,067	433,955	424,704	437,048	0.7%	2.9%
<b>CAPITAL IMPROVEMENTS</b>							
Beginning Balance	6,335,250	7,069,124	7,854,562	7,854,562	6,982,523	-11.1%	-11.1%
Revenues	1,792,397	1,652,793	4,180,250	1,736,000	5,207,000	24.6%	199.9%
Expenses	1,058,523	867,355	9,623,250	2,608,039	8,423,038	-12.5%	223.0%
Difference	733,874	785,438	(5,443,000)	(872,039)	(3,216,038)	-40.9%	268.8%
Ending Balance	7,069,124	7,854,562	2,411,562	6,982,523	3,766,485	56.2%	-46.1%
<b>TOTAL BUSINESS DISTRICT</b>							
Beginning Balance	215,170	87,079	495,562	495,562	541,466	9.3%	9.3%
Revenues	30,035	4,374,729	509,300	400,801	400,801	-21.3%	0.0%
Expenses	158,124	3,966,246	363,797	354,897	456,986	25.6%	28.8%
Difference	(128,089)	408,483	145,503	45,904	(56,185)	-138.6%	-222.4%
Ending Balance	87,081	495,562	641,065	541,466	485,281	-24.3%	-10.4%
<b>TOTAL ALL FUNDS</b>							
<b>BEGINNING FUND BALANCE</b>	14,544,135	15,733,127	17,809,136	17,809,136	17,537,494	-1.5%	-1.5%
<b>TOTAL REVENUES</b>	8,881,884	13,459,148	11,982,113	9,821,948	13,358,001	11.5%	36.0%
<b>TOTAL EXPENSES</b>	7,692,888	11,383,142	17,272,388	10,093,590	16,244,662	-6.0%	60.9%
<b>DIFFERENCE</b>	1,188,995	2,076,009	(5,290,275)	(271,642)	(2,886,661)	-45.4%	962.7%
<b>ENDING FUND BALANCES</b>	15,733,130	17,809,136	12,518,861	17,537,494	14,650,833	17.0%	-16.5%

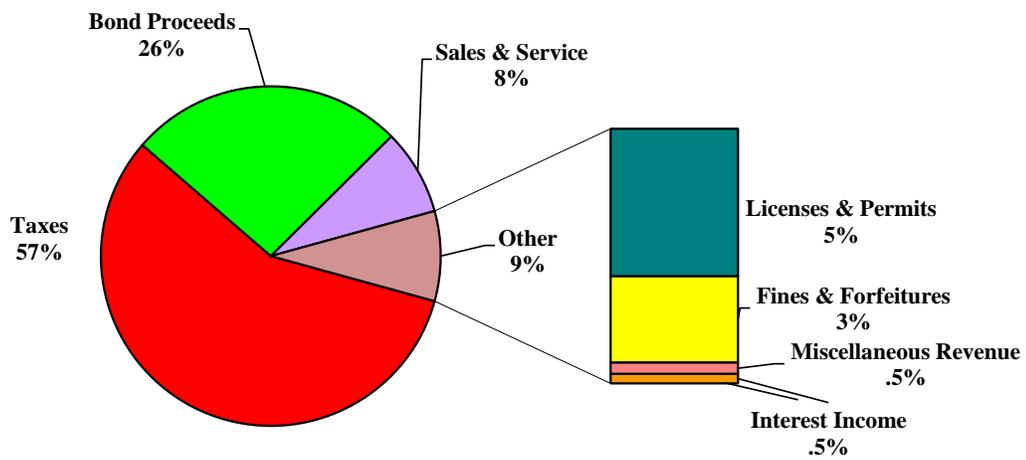
\*Expenses include depreciation for comparison purposes.

\*\* Ending balance reflects net assets including those invested in capital assets and unrestricted assets.

\*\*\*General Fund does not include Police Pension expenditures or revenues.

## All Fund Revenue Summary Fiscal Year 2014-2015 Adopted Budget

	General Fund	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Taxes	5,044,836	1,675,000	400,801	51,856	452,000	7,624,493
Sales & Service	244,000				847,000	1,091,000
Licenses & Permits	661,950					661,950
Fines & Forfeitures	372,800				14,500	387,300
Bond Proceeds		3,500,000				3,500,000
Miscellaneous Revenue	39,570			9,988	1,200	50,758
Interest Income	10,000	32,000		500		42,500
<b>Totals</b>	<b>\$ 6,373,156</b>	<b>\$ 5,207,000</b>	<b>\$ 400,801</b>	<b>\$ 62,344</b>	<b>\$ 1,314,700</b>	<b>\$ 13,358,001</b>

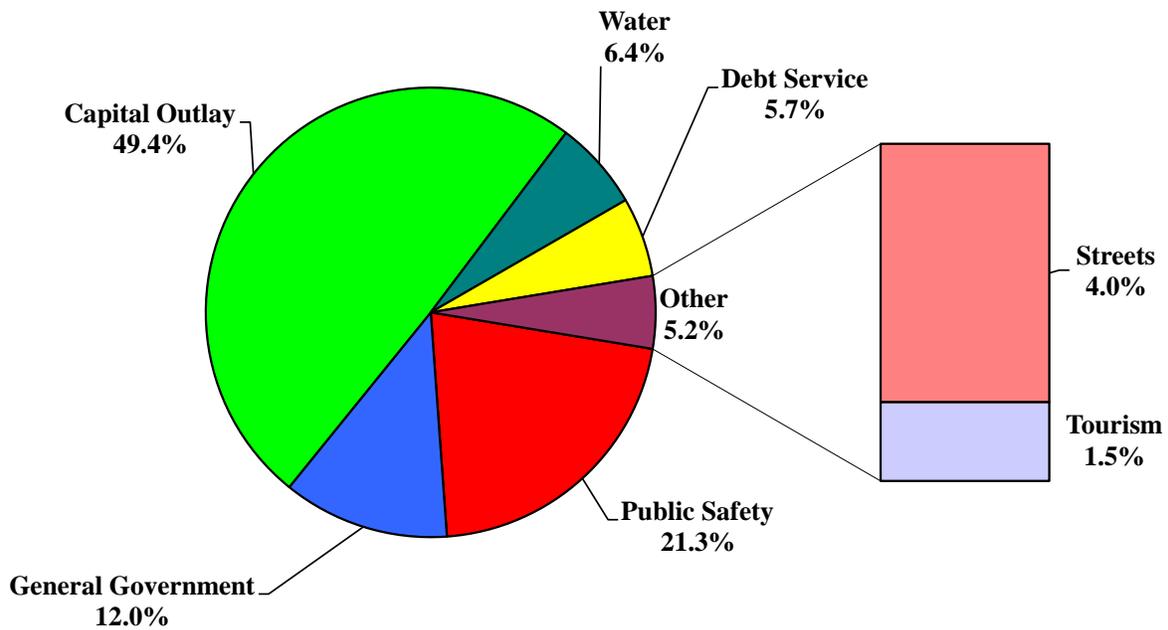


**Taxes represent 57% of total revenues for Fiscal Year 2014-15.**

## All Fund Expenditure/Expense Summary Fiscal Year 2014-2015 Adopted Budget

	General Fund	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Capital Outlay		\$ 8,032,913				\$ 8,032,913
Public Safety	3,452,139					3,452,139
General Government	1,943,530		1,500			1,945,030
Debt Service		390,125	455,486		83,671	929,282
Public Services - Streets	597,609			50,000		647,609
Public Services - Water*					1,040,365	1,040,365
Tourism	197,324					197,324
<b>Totals</b>	<b>\$ 6,190,602</b>	<b>\$ 8,423,038</b>	<b>\$ 456,986</b>	<b>\$ 50,000</b>	<b>\$ 1,124,036</b>	<b>\$ 16,244,662</b>

\*Water expenses include depreciation.



**Capital Outlay represents 49% of all Fiscal Year 2014/15 expenditures.**

*City of Oakbrook Terrace, Illinois*

Comparison of Revenues

Description	Actual FY 2013	Amended Budget FY 2014	Estimated Revenues FY 2014	Adopted Budget FY 2015	% Change From FY 14 Estimate
<b>General Fund</b>					
Taxes					
Property - Corporate	\$ 344,447	\$ 296,036	\$ 296,036	\$ 151,564	-48.8%
Road and Bridge Tax	2,447	2,450	2,450	2,450	0.0%
Sales Taxes	1,670,581	1,650,000	1,750,000	1,750,000	0.0%
Use Tax	34,246	32,437	35,638	37,985	6.6%
Utility Taxes	932,446	900,000	922,000	922,000	0.0%
Income Tax	201,914	187,792	203,584	208,705	2.5%
Replacement Tax	3,041	2,600	3,132	3,132	0.0%
Amusement Tax	193,285	182,000	197,000	197,000	0.0%
Video Gaming	5,773	14,280	15,000	50,000	233.3%
Off-Track Betting Tax	265,305	270,000	248,000	248,000	0.0%
Hotel/Motel Tax	1,388,558	1,300,000	1,416,000	1,416,000	0.0%
Hotel/Motel Extended	56,148	60,500	58,000	58,000	0.0%
Licenses and Permits					
Liquor License	106,636	85,000	105,000	105,000	0.0%
Business Licenses	134,743	135,500	134,000	134,000	0.0%
Massage Licenses	1,000	1,000	1,000	1,000	0.0%
Bus. Registration Fee	5,275	5,175	5,400	5,400	0.0%
Contractor Registration Fee				20,000	DNA
Video Gaming License	5,933	17,000	30,500	30,500	0.0%
Other Licenses	18,025	17,200	18,000	18,000	0.0%
Franchise Fees	61,916	65,000	65,000	68,000	4.6%
Building Permits	299,212	300,000	300,000	280,000	-6.7%
Other Permits		50	50	50	0.0%
Fines and Fofeitures					
Tickets	7,376	6,700	11,500	12,500	8.7%
Towing Fees	126,788	105,000	120,000	126,000	5.0%
Court Fines	155,863	138,000	163,000	163,000	0.0%
Admin Adjud. Fees	500	3,000	2,500	2,500	0.0%
Business License Registration Penalty	2,405	1,700	3,000	3,000	0.0%
E-Citation Tickets	126	1,200	1,800	1,800	0.0%
DUI Tech Fees	64,174	50,000	64,000	64,000	0.0%
Sales and Service					
Library Fees	5,677	5,500	5,700	5,700	0.0%
Rental Inspection Fees	7,500	7,000	7,500	7,500	0.0%
Zoning Fees	42,504	32,300	32,300	32,300	0.0%
Report Fees	1,545	1,500	1,500	1,500	0.0%
Charges for Services	4,701	3,500	3,500	3,500	0.0%
Digital Sign Fees		75,000	90,000	90,000	0.0%
Antennae Income	93,504	98,500	98,500	103,500	5.1%
Miscellaneous Revenue					
Recreation Fees	570	600	570	570	0.0%
Auction Proceeds	10,574	7,500	10,000	10,000	0.0%
Investment Income	14,447	20,000	10,000	10,000	0.0%
Miscellaneous Revenue	9,020	7,000	7,000	7,000	0.0%
Special Events Sponser	17,000	17,000	21,950	22,000	0.2%
<b>Total General Fund</b>	<b>6,295,205</b>	<b>6,105,020</b>	<b>6,460,110</b>	<b>6,373,156</b>	<b>-1.35%</b>

# City of Oakbrook Terrace, Illinois

## Comparison of Revenues

Description	Actual FY 2013	Amended Budget FY 2014	Estimated Revenues FY 2014	Adopted Budget FY 2015	% Change From FY 14 Estimate
<b>Capital Improvement Fund</b>					
Taxes					
Home Rule Sales Tax	1,570,192	1,632,000	1,650,000	1,675,000	1.5%
Sales and Service					
Property Sales/Lease	9,000				
Charges for Services	255				
Miscellaneous					
Investment Income	33,101	48,000	32,000	32,000	0.0%
Curb & Gutter Grant	40,000				
Miscellaneous Revenue	245	250			
<b>Total Revenues</b>	<b>1,652,793</b>	<b>1,680,250</b>	<b>1,682,000</b>	<b>1,707,000</b>	<b>1.5%</b>
Operating Transfers In: Bond Proceeds		2,500,000	54,000	3,500,000	6381.5%
<b>Total Capital Improvement Fund</b>	<b>1,652,793</b>	<b>4,180,250</b>	<b>1,736,000</b>	<b>5,207,000</b>	<b>200%</b>
<b>Business District</b>					
Sales Tax		328,000			
Business District Tax		90,000			
Home Rule Sales Tax		90,000			
Charges for Services	2,533	1,200			
Interest Earnings	211	100			
Bond Proceeds	3,910,000				
Bond Premium					
Per-Diem Penalty					
Miscellaneous Revenue					
<b>Total Business District</b>	<b>3,912,744</b>	<b>509,300</b>	<b>-</b>	<b>-</b>	
<b>2010 Debt Service Fund</b>					
Sales Tax	278,668		171,660	171,660	0.0%
Business District Tax	42,071		26,872	26,872	0.0%
Home Rule Sales Tax	43,624		25,917	25,917	0.0%
Miscellaneous Revenue	94,164				
<b>Total 2010 Debt Service Fund</b>	<b>458,527</b>	<b>-</b>	<b>224,449</b>	<b>224,449</b>	<b>0.0%</b>
<b>2012 Debt Service Fund</b>					
Sales Tax			134,875	134,875	0.0%
Business District Tax			21,114	21,114	0.0%
Home Rule Sales Tax			20,363	20,363	0.0%
Other Financing Source: Bond Premium	3,458				0.0%
<b>Total 2012 Debt Service Fund</b>	<b>3,458</b>	<b>-</b>	<b>176,352</b>	<b>176,352</b>	<b>0.0%</b>
<b>Motor Fuel Tax Fund</b>					
Motor Fuel Tax	50,816	51,430	50,149	51,856	3.4%
Illinois Jobs Now Capital Grant	9,988	9,988	9,988	9,988	0.0%
Interest Earnings	513	470	500	500	0.0%
<b>Total Motor Fuel Tax</b>	<b>61,317</b>	<b>61,888</b>	<b>60,637</b>	<b>62,344</b>	<b>2.8%</b>

*City of Oakbrook Terrace, Illinois*

Comparison of Revenues

Description	Actual FY 2013	Amended Budget FY 2014	Estimated Revenues FY 2014	Adopted Budget FY 2015	% Change From FY 14 Estimate
<b>Water and Sewer Fund</b>					
Taxes					
Electric Utility Tax	464,781	447,000	452,000	452,000	0.0%
Fines and Forfeitures					
Penalties/Fines	14,403	19,500	14,500	14,500	0.0%
Sales and Service					
Sale of Water	556,866	600,000	640,000	744,000	16.3%
Water Meter Sales		3,000	1,000	1,000	0.0%
Tap on Fees	10,000	55,000	55,000	102,000	85.5%
Miscellaneous Revenue					
Interest Earnings	179	155	200	200	0.0%
Transfer In From Capital Projects	27,594				
Miscellaneous Revenue	1,280	1,000	1,700	1,000	-41.2%
<b>Total Water and Sewer</b>	<b>1,075,103</b>	<b>1,125,655</b>	<b>1,164,400</b>	<b>1,314,700</b>	<b>12.9%</b>
<b>Total Fund Revenue*</b>	<b>\$ 13,459,147</b>	<b>\$ 11,982,113</b>	<b>\$ 9,821,948</b>	<b>\$ 13,358,001</b>	<b>36.0%</b>

\*Revenues do not include police pension for comparison purposes.

*City of Oakbrook Terrace, Illinois*

Comparison of Expenditures/Expenses

Description	Actual FY 2013	Amended Budget FY 2014	Estimated Expenditures/ Expenses FY 2014	Adopted Budget FY 2015	% Change from FY 14 Estimate
<b>General Fund</b>					
General Government					
Executive Management	\$ 676,233	\$ 748,039	\$ 696,727	\$ 790,977	13.5%
Building and Zoning	346,933	325,356	321,047	426,420	32.8%
Special Events	141,065	151,667	151,082	140,753	-6.8%
Finance Department	440,358	496,758	490,037	426,380	-13.0%
Economic Development	206,047	28,000	23,600	159,000	573.7%
Subtotal	1,810,636	1,749,820	1,682,493	1,943,530	15.5%
Public Safety					
Police Department**	2,870,652	3,142,611	3,166,627	3,432,839	8.4%
Police Commission	20,319	19,052	18,208	19,300	6.0%
Subtotal	2,890,971	3,161,663	3,184,835	3,452,139	8.4%
Public Services - Street Division	509,233	552,502	533,105	597,609	12.1%
Culture & Recreation					
Tourism	232,400	251,458	254,791	197,324	-22.6%
<b>Total General Fund</b>	<b>5,443,240</b>	<b>5,715,443</b>	<b>5,655,224</b>	<b>6,190,602</b>	<b>9.5%</b>
<b>Capital Improvement Fund</b>					
Capital Outlay	504,771	9,257,000	2,207,739	8,032,913	263.9%
Debt Service	362,584	366,250	400,300	390,125	-2.5%
<b>Total Capital Improvement Fund</b>	<b>867,355</b>	<b>9,623,250</b>	<b>2,608,039</b>	<b>8,423,038</b>	<b>223.0%</b>
<b>Business District</b>	3,813,614	363,797			
<b>2010 Debt Service Fund</b>	152,632		262,326	265,301	1.1%
<b>2012 Debt Service Fund</b>			92,571	191,685	107.1%
<b>Motor Fuel Tax Fund</b>	107,747	50,000	58,000	50,000	-13.8%
<b>Water Fund***</b>	998,555	1,519,898	1,417,430	1,124,036	-20.7%
<b>Total Fund Expenditures</b>	<b>\$ 11,383,143</b>	<b>\$ 17,272,388</b>	<b>\$ 10,093,590</b>	<b>\$ 16,244,662</b>	<b>60.9%</b>

\*\*Does not include Police Pension for comparison purposes.

\*\*\*Includes actual depreciation expense for FY 2013 and estimated depreciation for FY 14 and FY 15.

# City of Oakbrook Terrace, Illinois

## All Governmental Fund Types

### Summary of Major Revenue/Expenditures & Changes in Fund Balances

#### Adopted Budget for the Year Ended April 30, 2015

Description	General Fund	Capital Improvement Fund	2010 & 2012 Debt Service Funds	Special Revenue		Totals	% of Total
				Motor Fuel Tax Fund			
<b>Revenue</b>							
Local Taxes	3,042,564	\$ 1,675,000	\$ 400,801		\$	5,118,365	60%
Intergovernmental	2,002,272			61,844		2,064,116	24%
Licenses & Permits	661,950					661,950	8%
Fines & Forfeits	372,800					372,800	4%
Charges for Services	244,000					244,000	3%
Investment Income	10,000	32,000			500	42,500	0%
Miscellaneous	39,570					39,570	0%
<b>Total Revenue</b>	<b>6,373,156</b>	<b>1,707,000</b>	<b>400,801</b>	<b>62,344</b>		<b>8,543,301</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Current</b>							
General Government	1,943,530					1,943,530	13%
Public Safety	3,452,139					3,452,139	23%
Public Services	597,609			50,000		647,609	4%
Tourism	197,324					197,324	1%
Capital Outlay		8,032,913				8,032,913	53%
Debt Service		390,125	456,985			847,110	6%
<b>Total Expenditures</b>	<b>6,190,602</b>	<b>8,423,038</b>	<b>456,985</b>	<b>50,000</b>		<b>15,120,625</b>	<b>100%</b>
Excess (Deficiency) of Revenue Over Expenditures	182,554	(6,716,038)	(56,184)	12,344		(6,577,324)	
<b>Other Financing Sources (Uses)</b>							
Operating Transfers In: Bond Proceeds		3,500,000				3,500,000	
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Financing Uses	182,554	(3,216,038)	(56,184)	12,344		(3,077,324)	
<b>Fund Balances</b>							
Beginning May 1 - Projected	5,391,509	6,982,523	541,466	424,704		13,340,202	
<b>Ending April 30 - Projected</b>	<b>\$ 5,574,063</b>	<b>\$ 3,766,485</b>	<b>\$ 485,282</b>	<b>\$ 437,048</b>		<b>\$ 10,262,878</b>	

# City of Oakbrook Terrace, Illinois

## All Governmental Fund Types

### Summary of Major Revenue/Expenditures & Changes in Fund Balances

#### Estimated Budget for the Year Ended April 30, 2014

Description	General Fund	Capital Improvement Fund	2010 & 2012 Debt Service Funds	Special Revenue		Totals	% of Total
				Motor Fuel Tax Fund			
<b>Revenue</b>							
Local Taxes	\$ 3,152,036	\$ 1,650,000	\$ 400,801			\$ 5,202,837	60%
Intergovernmental	1,994,804			60,137		2,054,941	24%
Licenses & Permits	658,950					658,950	8%
Fines & Forfeits	365,800					365,800	4%
Charges for Services	239,000					239,000	3%
Investment Income	10,000	32,000		500		42,500	0%
Miscellaneous	39,520					39,520	0%
<b>Total Revenue</b>	<b>6,460,110</b>	<b>1,682,000</b>	<b>400,801</b>	<b>60,637</b>		<b>8,603,548</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Current</b>							
General Government	1,682,493					1,682,493	19%
Public Safety	3,184,835					3,184,835	37%
Public Services	533,105			58,000		591,105	7%
Tourism	254,791					254,791	3%
Capital Outlay		2,207,739				2,207,739	25%
Debt Service		400,300	354,897			755,197	9%
<b>Total Expenditures</b>	<b>5,655,224</b>	<b>2,608,039</b>	<b>354,897</b>	<b>58,000</b>		<b>8,676,160</b>	<b>100%</b>
Excess (Deficiency) of Revenue Over Expenditures	804,886	(926,039)	45,904	2,637		(72,612)	
<b>Other Financing Sources (Uses)</b>							
Operating Transfers In: Bond Proceeds		54,000				54,000	
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Financing Uses	804,886	(872,039)	45,904	2,637		(18,612)	
<b>Fund Balances</b>							
Beginning May 1 - Projected	4,586,623	7,854,562	495,562	422,067		13,358,814	
<b>Ending April 30 - Projected</b>	<b>\$ 5,391,509</b>	<b>\$ 6,982,523</b>	<b>\$ 541,466</b>	<b>\$ 424,704</b>		<b>\$ 13,340,202</b>	

# City of Oakbrook Terrace, Illinois

## All Governmental Fund Types

### Summary of Major Revenue/Expenditures & Changes in Fund Balances

#### Amended Budget for the Year Ended April 30, 2014

Description	General Fund	Capital Improvement Fund	2010 & 2012 Debt Service Funds	Special Revenue		Totals	% of Total
				Business District	Motor Fuel Tax Fund		
<b>Revenue</b>							
Local Taxes	3,022,816	\$ 1,632,000		\$ 180,000		\$ 4,834,816	58%
Intergovernmental	1,875,279			328,000	61,418	2,264,697	27%
Licenses & Permits	625,925					625,925	7%
Fines & Forfeits	305,600					305,600	4%
Charges for Services	223,300			1,200		224,500	3%
Investment Income	20,000	48,250		100	470	68,820	1%
Miscellaneous	32,100					32,100	0%
<b>Total Revenue</b>	<b>6,105,020</b>	<b>1,680,250</b>	<b>-</b>	<b>509,300</b>	<b>61,888</b>	<b>8,356,458</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Current</b>							
General Government	1,749,820			10,000		1,759,820	11%
Public Safety	3,161,663					3,161,663	20%
Public Services	552,502				50,000	602,502	4%
Tourism	251,458					251,458	2%
Capital Outlay		9,257,000				9,257,000	59%
Debt Service		366,250		353,797		720,047	5%
<b>Total Expenditures</b>	<b>5,715,443</b>	<b>9,623,250</b>	<b>-</b>	<b>363,797</b>	<b>50,000</b>	<b>15,752,490</b>	<b>100%</b>
Excess (Deficiency) of Revenue Over Expenditures	389,577	(7,943,000)	-	145,503	11,888	(7,396,032)	
<b>Other Financing Sources (Uses)</b>							
Operating Transfers In: Bond Proceeds		2,500,000				2,500,000	
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Financing Uses	389,577	(5,443,000)	-	145,503	11,888	(4,896,032)	
<b>Fund Balances</b>							
Beginning May 1 - Projected	4,586,623	7,854,563	153,055	342,506	422,066	13,358,813	
<b>Ending April 30 - Projected</b>	<b>\$ 4,976,200</b>	<b>\$ 2,411,563</b>	<b>\$ 153,055</b>	<b>\$ 488,009</b>	<b>\$ 433,954</b>	<b>\$ 8,462,781</b>	

# City of Oakbrook Terrace, Illinois

## All Governmental Fund Types

### Summary of Major Revenue/Expenditures & Changes in Fund Balances

Actual for the Year Ended April 30, 2013 (prior year)

Description	General Fund	Capital Improvement Fund	2010 & 2012 Debt Service Funds	Special Revenue		Totals	% of Total
				Business District	Motor Fuel Tax Fund		
<b>Revenue</b>							
Local Taxes	\$ 3,185,962		\$ 85,695			\$ 3,271,657	39%
Intergovernmental	1,912,229	\$ 1,610,192	\$ 278,668		60,804	3,861,893	46%
Licenses & Permits	632,740					632,740	7%
Fines & Forfeits	357,232					357,232	4%
Charges for Services	155,431	255		2,533		158,219	2%
Investment Income	14,447	33,101		211	512	48,271	1%
Miscellaneous	37,164	9,245	94,164			140,573	2%
<b>Total Revenue</b>	<b>6,295,205</b>	<b>1,652,793</b>	<b>458,527</b>	<b>2,744</b>	<b>61,316</b>	<b>8,470,584</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Current</b>							
General Government	1,810,636			3,755,393		5,566,029	54%
Public Safety	2,890,971					2,890,971	28%
Public Services	509,233				107,747	616,980	6%
Tourism	232,400					232,400	2%
Capital Outlay		504,771				504,771	5%
Debt Service		362,584	152,632	58,221		573,437	6%
<b>Total Expenditures</b>	<b>5,443,240</b>	<b>867,355</b>	<b>152,632</b>	<b>3,813,614</b>	<b>107,747</b>	<b>10,384,588</b>	<b>100%</b>
Excess (Deficiency) of Revenue Over Expenditures	851,968	785,438	305,895	(3,810,870)	(46,431)	(1,914,000)	
<b>Other Financing Sources (Uses)</b>							
Bond Premium			3,458	3,458		6,916	
Bond Proceeds				3,910,000		3,910,000	
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>3,458</b>	<b>3,913,458</b>	<b>-</b>	<b>3,916,916</b>	
<b>Fund Balances</b>							
Beginning May 1 - Actual	3,734,655	7,069,126	(156,298)	239,917	468,497	11,355,897	
<b>Ending April 30 - Actual</b>	<b>\$ 4,586,623</b>	<b>\$ 7,854,564</b>	<b>\$ 153,055</b>	<b>\$ 342,505</b>	<b>\$ 422,066</b>	<b>\$ 13,358,813</b>	

# City of Oakbrook Terrace, Illinois

## Business Type Activities - Water Fund

### Historical Summary of Major Revenue/Expenses & Changes in Retained Earnings

Actual FY 2013 through Proposed for FY 2015

Description	FY 2013	FY 2014	FY 2014	FY 2015	% Change
	Actual	Budget	Estimated Actual	Adopted	from FY 14 Estimate
<b>Revenue</b>					
Charges for Services					
User Charges	556,866	600,000	640,000	744,000	16.3%
Connection Charges	10,000	55,000	55,000	102,000	85.5%
Water Meters		3,000	1,000	1,000	0.0%
Penalties/Fines	14,403	19,500	14,500	14,500	0.0%
Non-Operating Revenues					
Electric Utility Tax	464,781	447,000	452,000	452,000	0.0%
Transfer In From Other Funds	27,594				DNA
Investment Income	179	155	200	200	0.0%
Miscellaneous	1,280	1,000	1,700	1,000	-41.2%
<b>Total Revenues</b>	<b>1,075,103</b>	<b>1,125,655</b>	<b>1,164,400</b>	<b>1,314,700</b>	<b>12.9%</b>
<b>Expenses</b>					
Public Services - Water Division*	998,554	1,519,898	1,417,430	1,124,036	-20.7%
<b>Total Expenses</b>	<b>998,554</b>	<b>1,519,898</b>	<b>1,417,430</b>	<b>1,124,036</b>	<b>-20.7%</b>
Net Income (Loss)	76,549	(394,243)	(253,030)	190,664	-175.4%
Net Assets					
Beginning May 1 - Projected	4,373,773	4,450,322	4,450,322	4,197,291	-5.7%
<b>Ending April 30 - Projected</b>	<b>4,450,322</b>	<b>4,056,079</b>	<b>4,197,291</b>	<b>4,387,955</b>	<b>4.5%</b>

\*includes depreciation expenses

# City of Oakbrook Terrace, Illinois

## Fund Balances of Governmental Funds

Last Ten Fiscal Years

April 30, 2013

Fiscal Year	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Pre-GASB 54*</b>										
<b>General Fund</b>										
Reserved										
Reserved for Prepaid Items			\$ 73,188	\$ 146,697	\$ 158,156	\$ 139,097	\$ 84,727	100,735	73,665	143,855
Reserved for Advances			47,258							
Unreserved										
Undesignated			2,813,423	2,403,203	2,471,416	3,021,372	3,267,641	2,789,029	2,230,294	1,828,815
Total General Fund			<u>2,933,869</u>	<u>2,549,900</u>	<u>2,629,572</u>	<u>3,160,469</u>	<u>3,352,368</u>	<u>2,889,764</u>	<u>2,303,959</u>	<u>1,972,670</u>
<b>All Other Governmental Funds</b>										
Reserved										
Reserved for Prepaid Items, Reported In:										
Capital Improvement Funds			1,650							
Special Revenue Funds										
Reserved for Advances, Reported In:										
Special Revenue Funds										
Capital Projects Funds			114,747	233,389	233,389	334,000	450,000			
Reserved for Business District, Reported In:										
Business District Fund			215,170							
Unreserved										
Undesignated, Reported In:										
Special Revenue Funds			453,357	439,166	446,509	423,561	382,450	301,886	247,554	179,295
Debt Service Funds			932	866	795	685	486			
Capital Projects Funds			6,246,414	5,408,160	7,428,542	4,396,154	2,829,283	2,119,802	1,319,243	1,564,761
Total All Other Governmental Funds			<u>7,032,270</u>	<u>6,081,581</u>	<u>8,109,235</u>	<u>5,154,400</u>	<u>3,662,219</u>	<u>2,421,688</u>	<u>1,566,797</u>	<u>1,744,056</u>
Total All Governmental Funds			<u>9,966,139</u>	<u>8,631,481</u>	<u>10,738,807</u>	<u>8,314,869</u>	<u>7,014,587</u>	<u>5,311,452</u>	<u>3,870,756</u>	<u>3,716,726</u>
<b>Post GASB 54*</b>										
<b>General Fund</b>										
Nonspendable										
Prepaid Items	218,118	170,937	73,188							
Inventories	39,465	48,856	47,258							
Restricted for										
DUI Equipment	133,647	77,322	74,710							
Unassigned	<u>4,195,393</u>	<u>3,437,540</u>	<u>2,738,713</u>							
Total General Fund	<u>4,586,623</u>	<u>3,734,655</u>	<u>2,933,869</u>							
<b>All Other Governmental Funds</b>										
Nonspendable										
Prepaid Items			1,650							
Advances	99,747	109,747	114,747							
Restricted for										
Business District	342,507	87,079	215,170							
Maintenance of Roadways	422,066	468,497	453,357							
Debt Service	154,568	1,417	932							
Committed to										
Capital Improvements	7,754,812	6,959,377	6,218,854							
Assigned to										
Capital Projects		27,587	27,560							
Total All Other Governmental Funds	<u>8,773,700</u>	<u>7,653,704</u>	<u>7,032,270</u>							
Total All Governmental Funds	<u>13,360,323</u>	<u>11,388,359</u>	<u>9,966,139</u>							

\* The City implemented GASB 54, Fund Balance and Governmental Fund Type Definitions, in FY 2012. FY 2011 has been recalculated for comparison purposes.

Data Source - Audited Financial Statements

# City of Oakbrook Terrace, Illinois

## Changes in Fund Balance of Governmental Funds

### Last Ten Fiscal Years

April 30, 2013

Fiscal Year	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Revenues</b>										
Taxes	\$ 5,402,307	\$ 5,532,706	\$ 4,973,237	\$ 4,685,057	\$ 5,101,806	\$ 5,852,828	\$ 5,591,429	4,009,889	3,333,417	5,109,079
Intergovernmental	2,291,700	1,974,959	1,907,372	1,892,932	2,945,767	2,490,924	2,307,118	2,545,230	2,189,014	419,248
Charges for Services	64,715	68,487	106,232	28,140	137,560	171,929	77,370	97,968	134,998	72,583
Fines and Forfeitures	354,200	355,087	420,588	290,467	304,648	198,513	173,700	122,105	79,585	149,506
Fees, Licenses & Permits	629,869	574,476	462,675	419,880	411,601	430,229	473,434	562,567	415,757	396,947
Investment Income	48,278	63,953	55,909	102,989	202,274	382,993	314,405	89,834	50,099	66,497
Miscellaneous	239,978	160,478	132,180	270,808	150,855	149,111	127,138	61,789	93,879	38,528
Total Revenues	9,031,047	8,730,146	8,058,193	7,690,273	9,254,511	9,676,527	9,064,594	7,489,382	6,296,749	6,252,388
<b>Expenditures</b>										
General Government	5,567,822	1,773,455	5,920,592	1,916,286	2,239,643	2,176,125	1,975,590	1,793,292	1,965,642	1,803,316
Public Safety	3,404,047	3,399,733	3,262,270	3,353,372	3,245,716	3,131,380	3,104,227	2,792,027	2,767,224	2,583,802
Public Services	541,423	566,274	538,731	630,563	671,848	665,446	670,079	572,668	550,349	514,776
Tourism	232,400	228,438	209,778	240,097	248,734	260,259	254,793	276,360	244,479	413,755
Capital Outlay	578,538	439,030	231,173	2,502,208	4,922,916	1,702,874	1,209,570	223,267	443,913	2,103,681
Debt Service										
Principal	200,000	520,000	465,000	872,683	366,790	350,650	340,080	304,462	293,940	278,940
Interest	420,717	380,996	323,137	282,390	129,527	89,511	95,961	86,610	93,523	100,211
Total Expenditures	10,944,947	7,307,926	10,950,681	9,797,599	11,825,174	8,376,245	7,650,300	6,048,686	6,359,070	7,798,481
Excess (Deficiency) of Revenues over Expenditures	(1,913,900)	1,422,220	(2,892,488)	(2,107,326)	(2,570,663)	1,300,282	1,414,294	1,440,696	(62,321)	(1,546,093)
<b>Other Financing Sources (Uses)</b>										
Bond Proceeds	3,910,000		4,255,000		5,000,000					
Premium (Discount) on Bonds	3,458									
Transfers In		284,098	(27,854)			600,000	288,841		19,963	13,595
Transfers Out	(27,594)	(284,098)			(5,399)	(600,000)			(19,963)	(13,595)
Total Other Financing Sources (Uses)	3,885,864		4,227,146		4,994,601		288,841	-	-	-
<b>Net Change in Fund Balance</b>	<b>1,971,964</b>	<b>1,422,220</b>	<b>1,334,658</b>	<b>(2,107,326)</b>	<b>2,423,938</b>	<b>1,300,282</b>	<b>1,703,135</b>	<b>1,440,696</b>	<b>(62,321)</b>	<b>(1,546,093)</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>										
Total Expenditures	10,944,947	7,307,926	10,950,681	9,797,599	11,825,174	8,376,245	7,650,300	6,048,686	6,359,070	7,798,481
Less Capital Outlay	(560,426)	(367,031)	(150,387)	(2,353,199)	(4,831,961)	(1,551,794)	(1,239,005)	(223,267)	(443,913)	(2,103,681)
Net Noncapital Expenditures	10,384,521	6,940,895	10,800,294	7,444,400	6,993,213	6,824,451	6,411,295	5,825,419	5,915,157	5,694,800
Total Debt Service	620,717	900,996	788,137	1,155,073	496,317	440,161	436,041	391,072	387,463	379,151
<b>Percentage of Debt Service to Noncapital Expenditures</b>	<b>5.98%</b>	<b>12.98%</b>	<b>7.30%</b>	<b>15.52%</b>	<b>7.10%</b>	<b>6.45%</b>	<b>6.80%</b>	<b>6.71%</b>	<b>6.55%</b>	<b>6.66%</b>
<b>Percentage of Debt Service to Capital Expenditures</b>	<b>110.76%</b>	<b>245.48%</b>	<b>524.07%</b>	<b>49.09%</b>	<b>10.27%</b>	<b>28.36%</b>	<b>35.19%</b>	<b>175.16%</b>	<b>87.28%</b>	<b>18.02%</b>

Data Source - Audited Financial Statements

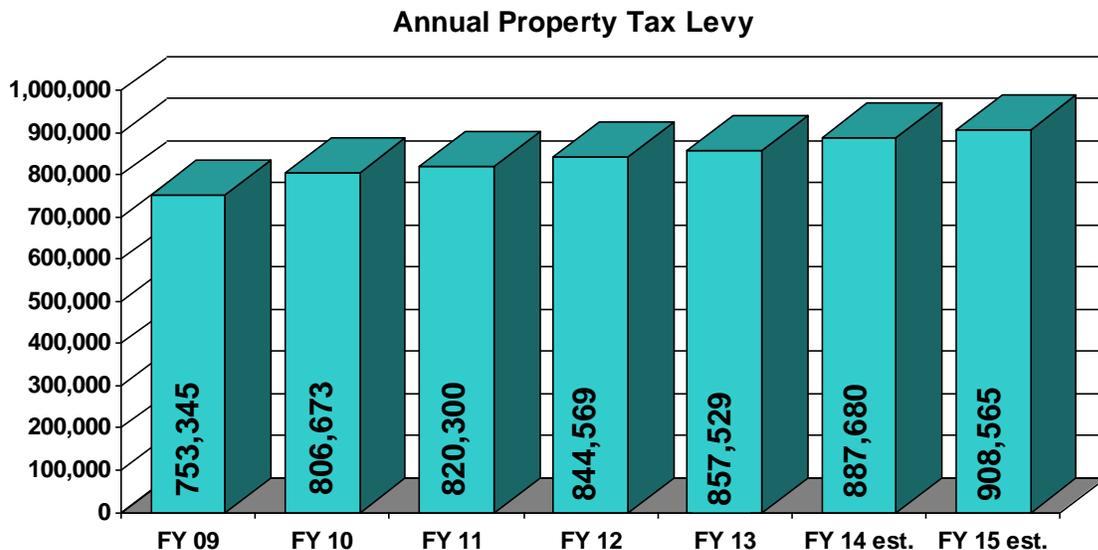
For the fiscal year ended April 30, 2013, total General Fund revenues were \$6.29 million, representing an increase of \$13,940 from fiscal year 2012. For the current fiscal year ending April 30, 2014, General Fund revenues are estimated to be \$6.5 million. For fiscal year 2015 projected revenues are \$6,373,156, representing a decrease of \$86,594 over the current year estimate. This significant decrease is due to a reduction in the property tax levy, which is detailed in the paragraphs below.

**Real Estate Property Taxes:** Unlike many municipalities, property taxes are not the largest single revenue source the City receives. The City has two (2) property tax levies: the levy for the General Fund, and the levy for the City’s contribution to the Police Pension Fund.

Fiscal year 2013 property taxes represented \$344,447, or 5% of all General Fund revenues. Property taxes for the Police Pension were \$513,082. Combined property tax revenue for fiscal year 2013 was \$857,529, representing a 1.5% increase over fiscal year 2012.

Oakbrook Terrace is a home rule community and normally would have an unlimited ability to levy property taxes to help pay for all city services, however, the City Council has chosen to implement the provisions of the Illinois Property Tax Extension Limitation Law, in effect imposing on the City the “property tax cap” limitations that existed prior to the attainment of home rule status. The cap increase for the 2013 levy was 1.7%, plus any capture from new property growth. The 2013 levy was \$908,565 of which the City will receive actual property taxes for in fiscal year 2015. The FY 2013 Corporate levy decreased by 49% because the police pension levy required a significant increase due to the actuarial report. The Police Pension levy went from \$591,644 for FY 2014 to \$757,001 for FY 2015. This steep increase was necessary due to several assumption/method changes since the prior actuarial valuation including: the use of an updated 2000 mortality table, factoring in administrative expenses such as accounting and investment management fees, and utilizing the updated Department of Insurance tables.

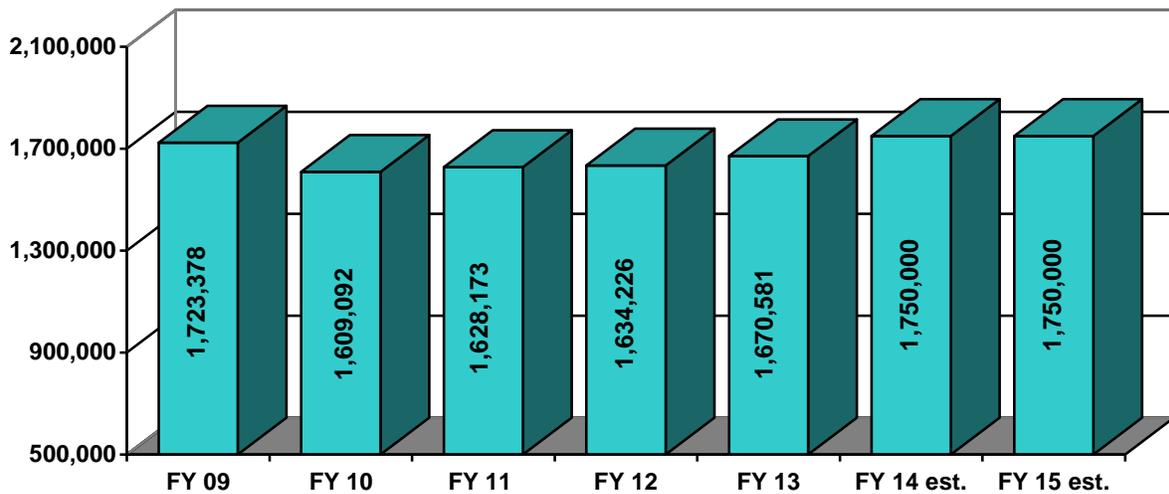
The chart below reflects both components of the property tax levy including the General Fund and Police Pension Fund amounts.



**Sales Tax:** The City’s share of the State sales tax (1%) represents the single largest revenue source in the General Fund. The sales tax is collected by the State and distributed back to the municipalities on a point of sale basis. For the fiscal year ended April 30, 2013, sales tax totaled \$1,670,581 or 27% of total General Fund revenues. All general purchases of goods in the City are taxed at a rate of 8.25%, with proceeds shared by the State, DuPage County, Regional Transportation Authority, and other local governments, and the City. This rate includes the City’s 1% home rule sales tax initiated in 2006, for certain goods, excluding groceries, drugs and vehicle sales.

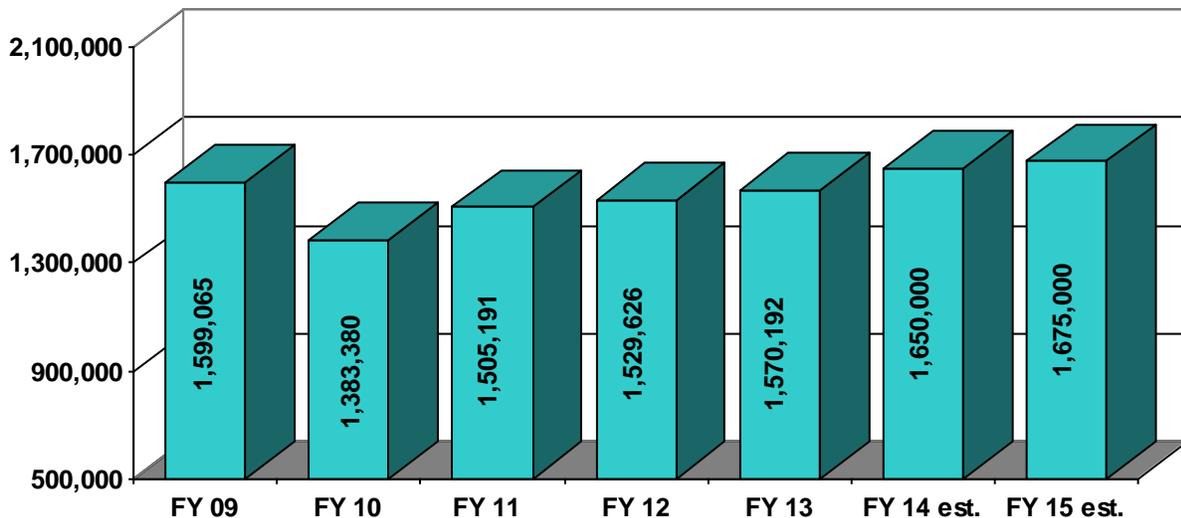
The chart below illustrates actual sales tax collections in the General Fund for the past five (5) years with an estimate of \$1,750,000 for FY 2014 and the same amount for FY 2015, which is \$79,419 more than last year’s actual.

**Sales Tax Collections**



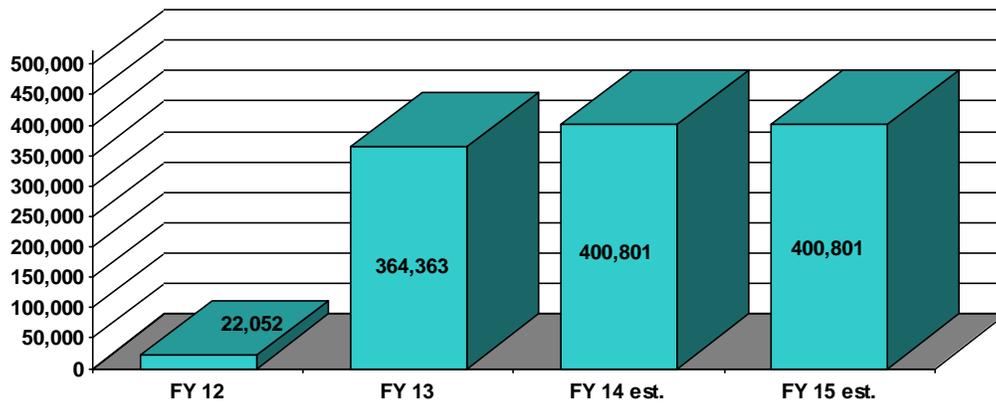
**Home Rule Sales Tax:** Pursuant to Council direction, the revenue from the home rule sales tax will be allocated to the Capital Improvement Fund, not the General Fund. The chart below reflects the actual home rule sales taxes received for the past five (5) years as well as an estimate for FY 2014 and FY 2015. The projected home rule sales tax for FY 2014 is \$1,650,000, which is 5% more than last year’s actual. For FY 2015, \$1,675,000 is projected.

**Home Sales Tax Collections**



**Business District Taxes:** The Business District’s first retailer, Pete’s Fresh Market, opened in April of 2012. The 1% MROT, 1% Home Rule Sales, and the 1% Business District tax are pledged as the revenue source to repay the debt service on the Business District bonds issued in 2010 and 2012. The table below reflects the Business District’s actual revenues for FY 2013 and estimates for FY 2014 and FY 2015. In FY 2014, per the bond ordinance requirements, the City established debt service funds to pay the principal and interest payments for the 2010 and 2012 Business District bond issuances. Now all taxes collected in the Business District are deposited in the debt service funds.

**Total Business District Taxes - including MROT, Home Rule, and Bus. Dist.**

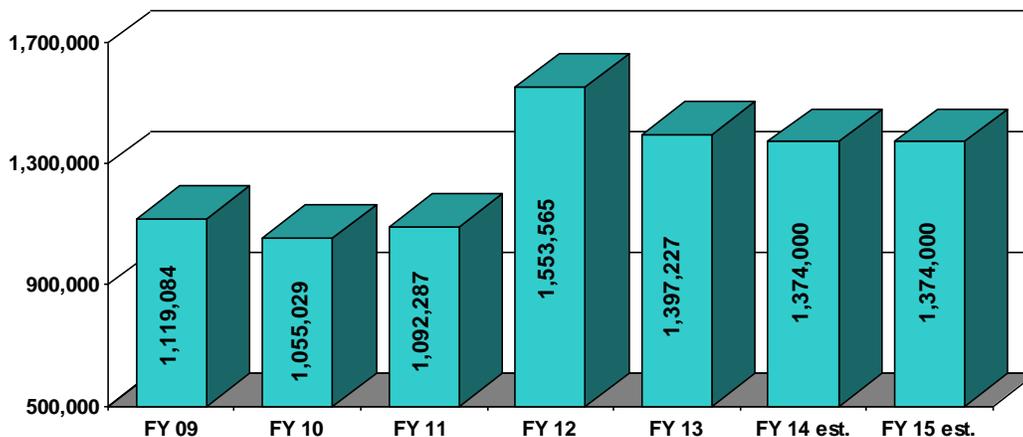


**Utility (Electric) / Telecommunication Tax:** A 5% tax is imposed on the consumers of electricity within the corporate limits of the City. Prior to FY 2013, all electric utility tax receipts were allocated to the Capital Improvement Fund to help pay for debt service and capital expenditures. However, in an effort to improve the Water Fund’s cash flow and to subsidize debt service payments, electrical utility taxes were reallocated to the Water Fund beginning in FY 2013. The 6% Simplified Municipal Telecommunications Tax (MUT), is collected by the State and distributed back to the municipalities on a point of sale basis. The revenues from the MUT are allocated to the General Fund.

The revenues from the MUT and the electric tax for FY 2013 totaled \$1,397,227. Of that total, \$932,446 was received in the General Fund representing the telecommunications portion, and \$464,781 was allocated to the Water Fund, representing the electrical portion.

Included in the chart below, is a combination of electric utility tax and telecommunication tax. Estimates for FY 2014 equal \$1,374,000 and the projection for FY 2015 is the same, with no new growth expected.

**Electric & Telecommunications Taxes**



**Other State Shared Taxes:** These taxes include the income tax, local use tax, personal property replacement tax, and the motor fuel tax (MFT). These taxes are distributed by the State to municipalities on a per capita basis. For budgetary purposes, the City uses the estimates prepared by the Illinois Municipal League (IML) from information they obtain from the Illinois Department of Revenue. The IML calculates estimates based on economic projections, which seems to be historically consistent with actual receipts. State Income Tax collections for FY 2013 were \$201,914. The City expects an increase in State Income Tax for FY 2014 with \$203,584 estimated; this increase is based upon IML projections. The IML expects income taxes to slightly increase in FY 2015 with \$208,705 projected.

MFT funds are distributed by the Illinois Department of Transportation (IDOT) for the construction, maintenance and extension of municipal streets and appurtenances thereto. The City must comply with state requirements in spending these funds. MFT funds are audited by IDOT on an annual basis. MFT allocations are population based.

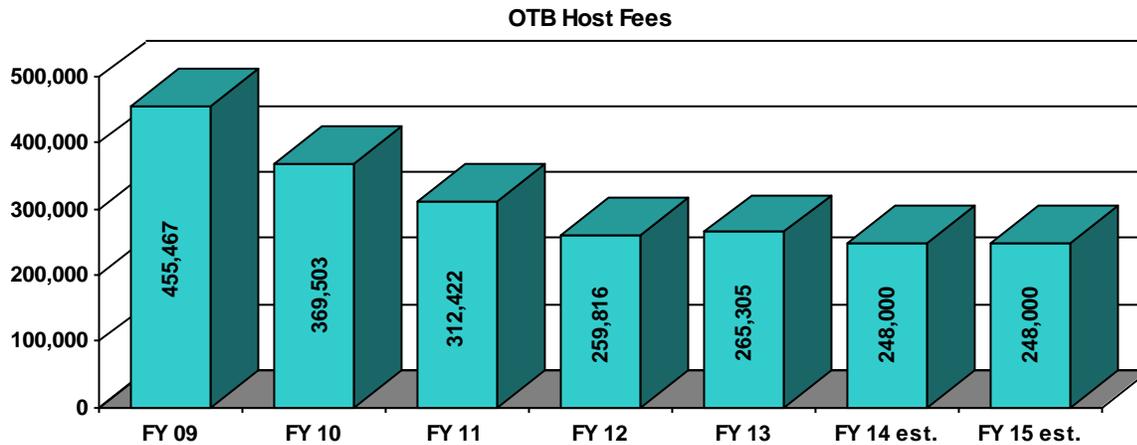
MFT receipts for FY 2013 totaled \$50,816 and are estimated at \$50,149 for FY 2014 and \$51,856 for FY 2015. In fiscal years 2011 through 2014, the City received an annual grant of \$9,988 for a total of \$39,952 from the Illinois Jobs Now! Capital bill program. These funds must be deposited in the Motor Fuel Tax account and expensed in accordance with Motor Fuel Tax standards. In FY 2013, the City utilized MFT funds to pay for the Karban Road culvert replacement for a total cost of \$66,619. Back in FY 2011, the City began using MFT funds to pay for snow removal labor and materials. This practice continues through FY 2015.

**Licenses, Permits and Fees:** This category includes business and liquor licenses, and building permits. Business and liquor licenses are renewed annually, with business licenses generating \$134,743 and liquor licenses generating \$106,636 for FY 2013. Building Permit fees generated \$299,212 in FY 2013. This revenue source can fluctuate greatly from year to year depending on the level of building activity. The Building Permit estimated revenue for FY 2014 is \$300,000 and \$280,000 for FY 2015.

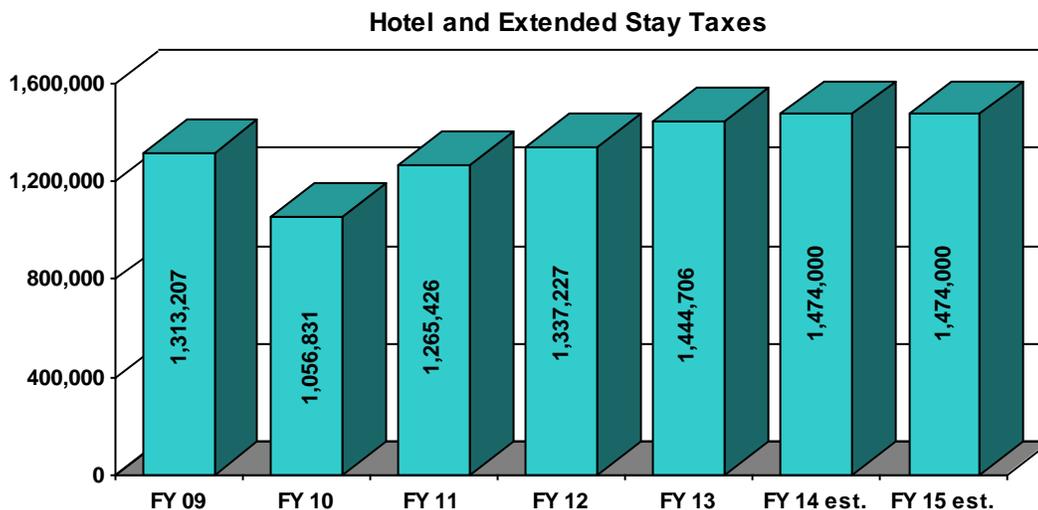
**Amusement Tax:** The Council reduced the Amusement Tax from 5% to 4% in October of 2011. The Amusement Tax was previously increased from 1% to 5% back in November of 2008. Amusement Taxes totaled \$193,285 in FY 2013 representing a 10% or \$21,441 decrease from last year. Amusement Tax receipts for FY 2013 are estimated to be \$197,000 and the same amount for FY 2014. The City collects the Amusement Tax from Drury Lane Theater, Jus Fun Amusements, and Redbox.

**Administrative Towing Fee:** The Administrative Towing Fee was approved by the City Council at a rate of \$500 per tow with an effective date of January 1, 2010. For FY 2013, the City collected \$126,788 in towing fees representing an increase of \$18,288 or 17% over last year. In FY 2013 Administrative Towing revenues are expected to be \$120,000 for FY 2014 and \$126,000 for FY 2015.

**Off-Track Betting (OTB) Host Fee:** The local OTB host fee is set at a rate of one percent (1%) of gambling revenue by State law. For FY 2013, it generated \$265,305 in revenue for the City, which was \$5,489 higher than the prior year. Due to the uncertainty of the OTB host fees and the need for a more stable revenue source to pay off the debt service in the Water Fund, OTB host fees were redirected to the General Fund for FY 2013 and the electrical taxes were reallocated to the Water Fund instead. The chart below illustrates actual host fee receipts, in both funds, for the past five (5) fiscal years, and the estimates for FY 2013 and FY 2014. Due to the economy as well as changes in consumer preferences, OTB taxes are not expected to increase.



**Hotel/Motel Tax / Home Rule Extended Stay Tax:** The City’s hotel/motel taxes are levied at 6% of all hotel stays, and are the second largest source of General Fund revenue, only behind the local share of the State sales tax. The Extended Stay Tax came into effect as of June 1, 2006. For FY 2013, the hotel/motel taxes combined generated \$1,444,706 or 23% of total General Fund revenues and increased by \$107,479 over FY 2012. For FY 2014, the City is estimating the total from both taxes to be at \$1.474 million, and remain flat for FY 2015.

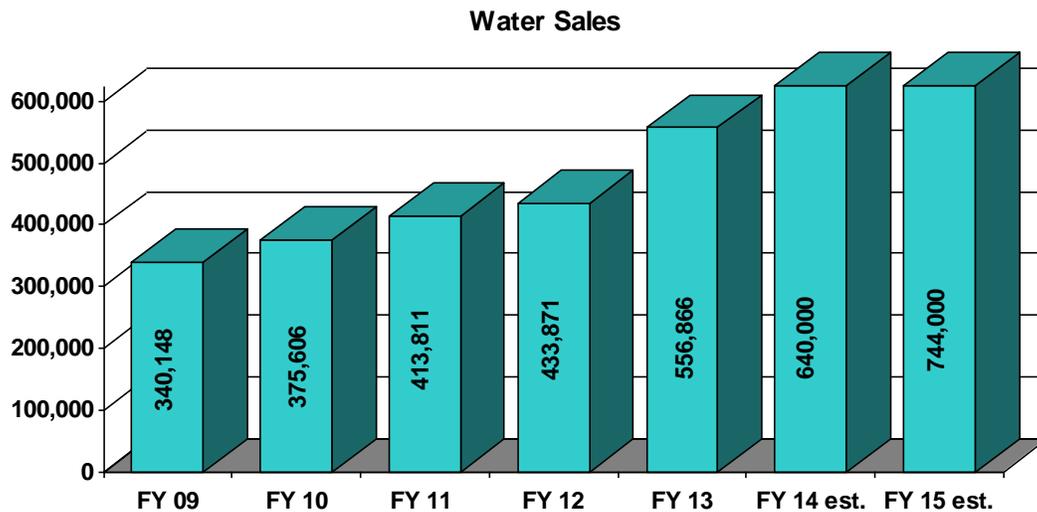


**Water Sales:** These user charges fund the cost of supplying and distributing potable water to certain residents and businesses within the community. The water rate has been established to cover the cost of obtaining a monthly allotment of Lake Michigan water from the DuPage Water Commission, and general water

operations, but not debt service payments. Water revenue from user charges totaled \$556,866 for FY 2013. Revenues from the sale of water are estimated at \$640,000 for FY 2014 and \$744,000 for FY 2015.

The water rate increased in January of 2014 because the DuPage Water Commission increased their rate by \$.66. The DuPage Water Commission increase was precipitated by the City of Chicago’s planned increases. The City of Chicago began raising water rates on January 1, 2012 over four (4) years with respective increases of 25%, 15%, 15%, and the final 15% increase effective for January 1, 2015. The DuPage Water Commission determined that their member rate increase would need to be more than the Chicago’s percentage increase, due to the elimination of the DuPage County sales tax in 2016 as well as an effort to increase cash reserves. In December of 2009, the Council determined to immediately pass all future DuPage County Water Commission increases on to the residents and businesses.

The new rate for Oakbrook Terrace residents includes a flat charge of \$27.90 every month for 0-3,000 gallons of water. After 3,000 gallons residents pay \$9.30 for every 1,000 gallons used. The chart below reflects historical water sales revenues for the past five (5) years, with estimates for FY 2014 and FY 2015.

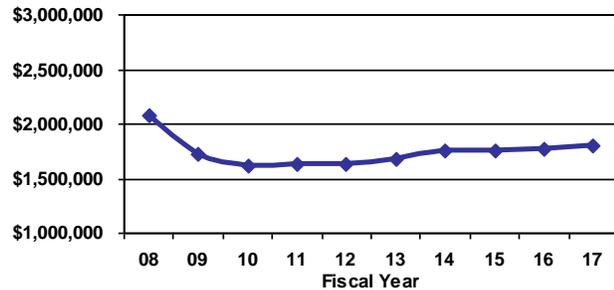


# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

FY	Sales Tax	% Change
08	2,071,426	5.28%
09	1,723,378	-16.80%
10	1,609,092	-6.63%
11	1,628,173	1.19%
12	1,634,226	0.37%
13	1,670,581	2.22%
14	1,750,000	4.75%
15	1,750,000	0.00%
16	1,767,500	1.00%
17	1,794,013	1.50%

### Sales Tax

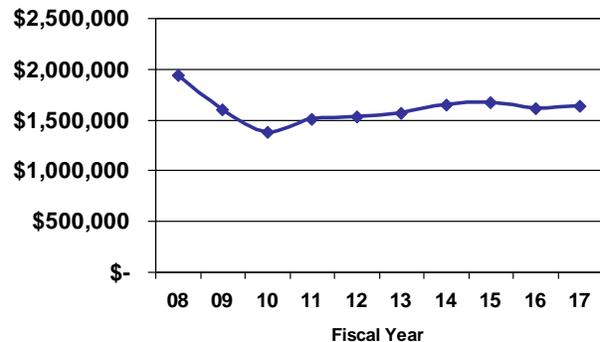


- a. **Fiscal Year 2014:** Sales tax expected to increase by almost 5% or \$79,419 from FY 2013, based upon actual year to date receipts received. Sales tax plateau projected through 2017. The City is still well behind the pre-recession amount of \$2.1 million in 2008.
- b. **Fiscal Year 2015:** Sales tax expected to remain flat.
- c. **Fiscal Years 2016 & 2017:** Increase of 1% in FY 2016 and 1.5% in FY 2017. FY 2016 sales taxes are expected to be slightly more than the FY 2009 actual and nearing the \$1.8 million mark for FY 2017.

We also assume that the State of Illinois will continue remitting 1% of State Sales Tax to the City on a point of sale basis.

### Home Rule Taxes

FY	Home Rule Sales Tax @ 1%	Diversion to General Fund	Total	% Change
08	1,941,211		1,941,211	8.12%
09	1,599,065		1,599,065	-17.63%
10	883,380	500,000	1,383,380	-13.49%
11	1,044,716	460,475	1,505,191	8.81%
12	1,245,528	284,098	1,529,626	1.62%
13	1,570,192		1,570,192	2.65%
14	1,650,000		1,650,000	5.08%
15	1,675,000		1,675,000	1.52%
16	1,691,750		1,691,750	1.00%
17	1,717,126		1,717,126	1.50%



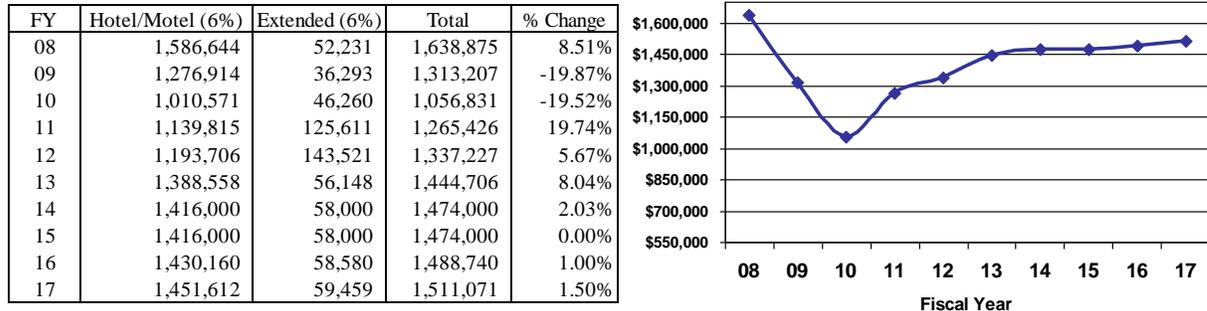
Per Council direction, all Home Rule Sales Tax revenues are earmarked to fund projects in the Capital Improvement Fund. This particular home rule tax program was specifically designated by the Council to fund the reconstruction or replacement of significant city facilities and other public improvements. For fiscal year 2010, the City diverted \$500,000 of the Home Rule Sales Tax from the Capital Improvement Fund to the General Fund to mitigate the anticipated year-end deficit. In FY 2011, \$460,475 in Home Rule Sales Taxes were diverted and \$284,098 in FY 2012. The General Fund achieved a surplus in FY 2013, so no further diversion is planned at this time.

- a. **Fiscal Year 2013:** Home Rule Sales Taxes increased by almost 2.7%.
- b. **Fiscal Year 2014:** Increase of 5% or \$79,808 expected.
- c. **Fiscal Year 2015:** Taxes expected to increase minimally by 1.5% or \$25,000.
- d. **Fiscal Years 2016 & 2017:** Home Rule Sales taxes are expected to exceed FY 2009, FY 2010, and FY 2011 amounts, indicating that Home Rule Sales Taxes are gradually inching towards pre-recession amounts from FY 2008.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

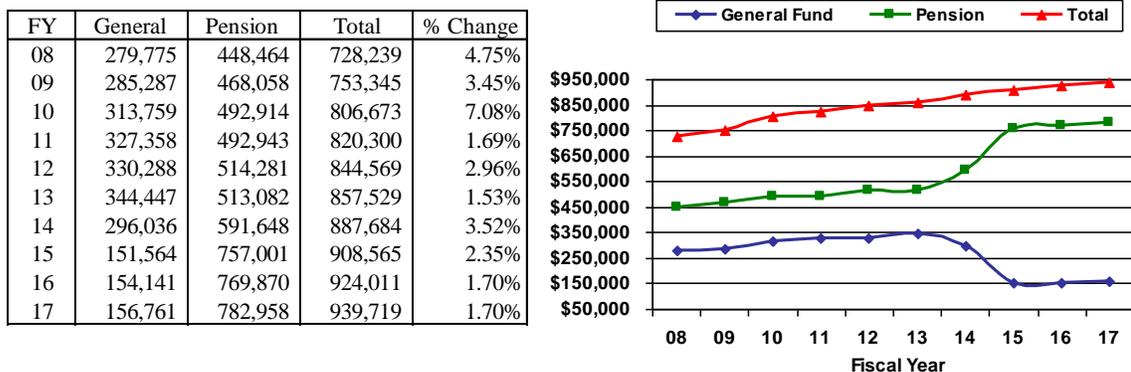
### Hotel/Motel & Extended Stay Taxes



- Fiscal Year 2010:** Hotel and Motel taxes drastically declined from \$1.6 million in FY 2008 to \$1 million in FY 2010. The travel industry suffered significant losses due to the recession of 2008.
- Fiscal Years 2011-2014:** Hotel and Motel Taxes increased by almost 20% in FY 2011, 6% in FY 2012, and 8% in FY 2013. Hotel receipts are expected to increase 2% in FY 2014, based upon actual receipts to date and industry projections.
- Fiscal Years 2015 - 2017:** Revenues are estimated to remain flat in FY 2015 and will plateau in FY 2016 and 2017. Projected revenues are inching towards the pre-recession amounts of FY 2008, reflecting improvements in the travel industry.

The Hotel/Motel Extended Stay Tax was levied as of May 1, 2006 at a rate of 6%. Extended Stay taxes were first received in FY 2007. The Hotel/Motel Tax was increased from 4% to 6% in FY 2004 to offset the loss of the previous 2% Police Service Fee.

### Property Taxes



- Fiscal Year 2015:** Property taxes are estimated to increase by 2.4%. An exception to the "Property Tax Extension Limitation Law" enables the City to capture the assessed value of new construction in calculating its levy. The assessed value for the new construction was \$1,495,280. Also, the CPI for tax cap purposes was established at 1.7%.
- Fiscal Year 2016:** General Fund portion estimated to slightly increase from FY 2015. Total Property taxes are estimated to increase conservatively by 1.7%.
- Fiscal Year 2016:** Property taxes are estimated to increase by 1.7% based upon historical average calculations and capturing new construction.

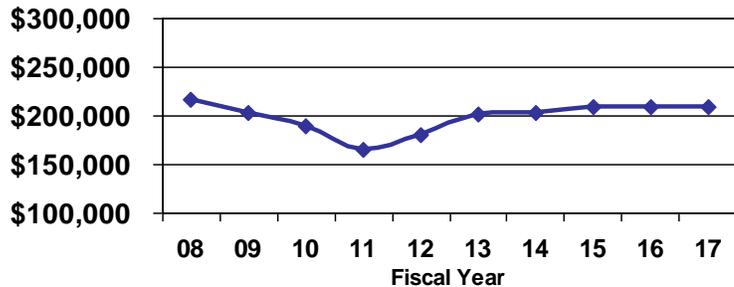
Home rule units have an unlimited ability to levy property taxes for all city services. Even though home rule units have unlimited property taxing power, the City Council has chosen to implement the Illinois Tax Cap law (which applies to non-home rule units). Accordingly, the City Council limits levy increases to the Consumer Price Index (CPI) or five percent (5%) whichever is less. In FY 2015, a larger portion of the levy was comprised of the Police Pension because of the 2013 actuarial study, which recommended a higher pension contribution.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Income Tax

FY	Income Tax	% Change
08	216,698	9.24%
09	202,550	-6.53%
10	189,512	-6.44%
11	165,873	-12.47%
12	180,803	9.00%
13	201,914	11.68%
14	203,584	0.83%
15	208,705	2.52%
16	208,705	0.00%
17	208,705	0.00%

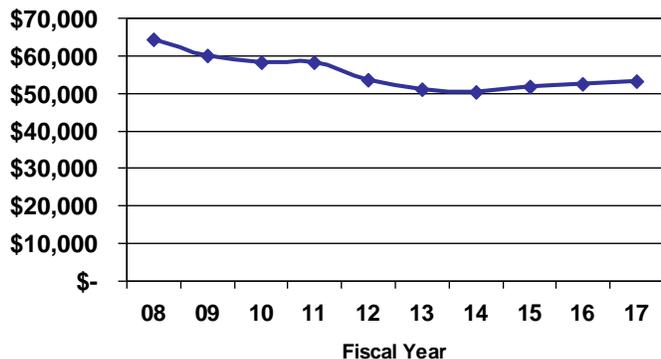


- a. **Fiscal Year 2013:** Income taxes increased by 11.7% or \$14,930 over FY 2012.
- b. **Fiscal Year 2014:** The per capita rate of \$95.40 is estimated for FY 2014. Last year's actual per capita rate was \$94.62.
- c. **Fiscal Years 2015-2017:** Income taxes expected to increase by 2.5% in FY 2015 and remain flat in FY 2016 and FY 2017.

These estimated per capita rates are furnished by the Illinois Municipal League.

### Motor Fuel Tax

FY	Motor Fuel Tax	% Change
08	64,211	-3.78%
09	60,019	-6.53%
10	58,045	-3.29%
11	58,186	0.24%
12	53,332	-8.34%
13	50,816	-4.72%
14	50,149	-1.31%
15	51,856	3.40%
16	52,375	1.00%
17	53,160	1.50%



- a. **Fiscal Years 2014:** The Motor Fuel Tax estimate is expected to decrease by almost 1.3% from the FY 2013 actual. The estimate is based upon a per capita rate of \$23.50. With the 2010 Census, the City's population dropped by 166 or 7.2% from 2,300 to 2,134, thereby decreasing the MFT allotment.
- b. **Fiscal Years 2015:** Revenues slightly increase based upon IML estimate of \$24.30 per capita.
- c. **Fiscal Years 2016 & 2017:** The Motor Fuel Tax allotment is estimated to slightly increase by 1% in FY 2016 and 1.5% in FY 2017.

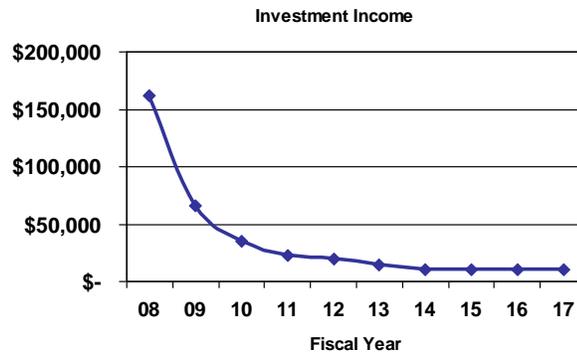
These estimated per capita rates are furnished by the Illinois Municipal League.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Investment Income

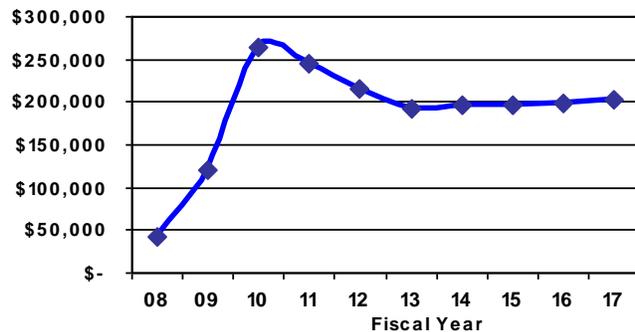
FY	Investment Income	% Change
08	161,488	12.52%
09	66,278	-58.96%
10	34,756	-47.56%
11	23,141	-33.42%
12	19,492	-15.77%
13	14,447	-25.88%
14	10,000	-30.78%
15	10,000	0.00%
16	10,000	0.00%
17	10,000	0.00%



- a. **Fiscal Years 2009-2013:** City experienced a notable decline in investment income revenue. Interest income declined from \$161,488 in FY 2008 to \$14,447 in FY 2013. The severe drop in interest rates directly attributed to this decline.
- b. **Fiscal Year 2014 - 2017:** Interest income to remain flat.

### Amusement Tax

FY	Amusement Tax @ 5%	% Change
08	42,282	7.96%
09	120,066	183.96%
10	264,280	120.11%
11	245,964	-6.93%
12	214,726	-12.70%
13	193,285	-9.99%
14	197,000	1.92%
15	197,000	0.00%
16	198,970	1.00%
17	201,955	1.50%



- a. **Fiscal Year 2014:** Amusement Taxes are estimated to increase by almost 2% due to growth in the entertainment industry.
- b. **Fiscal Year 2015:** Revenues are expected to remain the same.
- c. **Fiscal Years 2016 & 2017:** Amusement taxes expected to slightly increase by 1% in FY 2016 and 1.5% FY 2017 due to the tax rate reverting back to 5%.

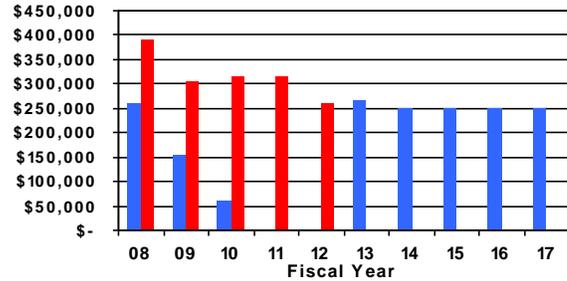
The Amusement Tax rate increased from 1% to 5% of gross receipts in November of 2008. In October of 2011, the Amusement Tax rate decreased from 5% to 4% of gross receipts through September 30, 2016. Effective October 1, 2016 the Amusement Tax rate reverts back to 5%.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Off-Track Betting (OTB)

FY	General*	Water**	Total	% Change
08	259,766	389,649	649,415	-11.35%
09	151,437	304,030	455,467	-29.87%
10	56,876	312,627	369,503	-18.87%
11		312,422	312,422	-15.45%
12		259,816	259,816	-16.84%
13***	265,305		265,305	2.11%
14	248,000		248,000	-6.52%
15	248,000		248,000	0.00%
16	248,000		248,000	0.00%
17	248,000		248,000	0.00%



\* Historically the OTB percentage split was 25% in General and 75% in Water.

\*\* Per Council direction, effective December 1, 2009 all OTB receipts will be distributed to Water only.

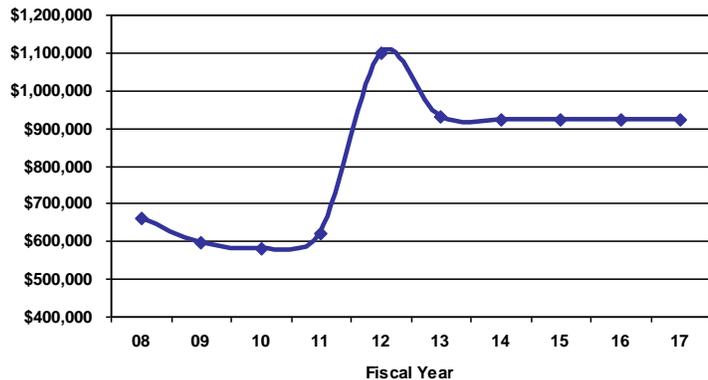
\*\*\* OTB fees were redirected to the General Fund in FY 2013 and electrical taxes were reallocated to the Water Fund.

- a. **Fiscal Year 2013:** OTB receipts unexpectedly increased by 2%.
- b. **Fiscal Year 2014 – FY 2017:** Revenues expected to remain flat with no new growth projected.

The City receives a 1% hosting fee from the Off-Track Betting facility. Per Council direction the Water Fund has historically received the majority of the OTB host proceeds. However, due to the uncertain nature of this revenue source, the OTB fees were redirected to the General Fund for FY 2013, while electrical taxes (a more stable revenue source) were reallocated to the Water Fund.

### Telecommunications Tax

FY	Telecom Tax	% Change
08	659,299	-5.63%
09	597,856	-9.32%
10	579,410	-3.09%
11	620,080	7.02%
12	1,101,061	77.57%
13	932,446	-15.31%
14	922,000	-1.12%
15	922,000	0.00%
16	922,000	0.00%
17	922,000	0.00%



- a. **Fiscal Year 2012:** Telecommunications tax revenue increased by 78% because the State of Illinois conducted an audit and some firms were required to remit corrected returns, resulting in a one-time windfall for the City.
- b. **Fiscal Years 2014-2017:** Estimated revenue to remain relatively flat with no increase expected. The telecommunications industry is expected to level off as many consumers drop their “home” land line in favor of cell usage only, thereby decreasing telecommunication tax receipts. However, the telecommunications tax baseline has increased from 2011, with taxes estimated at approximately \$300,000 or almost 50% more than the FY 2011 actuals.

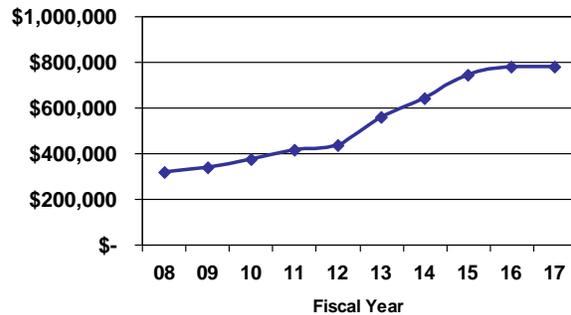
The City assesses a 6% usage taxes on all telecommunications.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Sale of Water

FY	Sale of Water	% Change
08	319,976	1.97%
09	340,148	6.30%
10	375,606	10.42%
11	413,811	10.17%
12	433,871	4.85%
13	556,866	28.35%
14	640,000	14.93%
15	744,000	16.25%
16	781,200	5.00%
17	781,200	0.00%



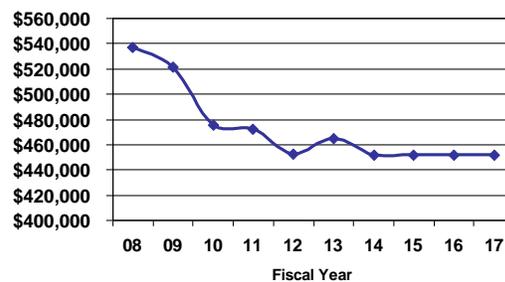
The water rate has been established to cover the cost of obtaining a monthly allotment of Lake Michigan water from the DuPage Water Commission, general water operations, but not debt service payments. In December of 2009, the Council determined to pass all future DuPage County Water Commission (DWC) increases on to the residents and businesses. The City of Chicago began raising water rates on January 1, 2012 over four (4) years with respective increases of 25%, 15%, 15%, and 15%. The DuPage Water Commission determined that their member rate increase would need to be more than the Chicago's percentage increase, due to the elimination of the DuPage County sales tax in 2016 as well as an effort to increase cash reserves.

- a. **Fiscal Year 2013:** Water revenues increased by almost 29%. This increased amount is due to the DuPage Water Commission rate increase that became effective January 1, 2013, which was then passed on to City's water customers.
- b. **Fiscal Year 2014:** Water revenues expected to increase by almost 15%, due to the anticipated DuPage Water Commission rate increase that became effective January 1, 2014. The City continues to pass on any rate increases from the DuPage Water Commission.
- c. **Fiscal Year 2015 - 2017:** Water revenues expected to increase by 16% in FY 2015 due to the final increase imposed by the DWC for January 1, 2015. Revenues for FY 2016 and FY 2017 are expected to level off.

Effective January 1, 2014 Oakbrook Terrace residents pay a flat charge of \$27.90 every month for 0-3,000 gallons of water. After 3,000 gallons residents pay \$9.30 for every 1,000 gallons used. Unincorporated residents pay a monthly flat charge of \$41.85 for 0-3,000 gallons of water and \$13.95 for every 1,000 gallons used thereafter.

### Electric Utility Tax

FY	Electric Utility Tax (5%)	% Change
08	536,745	4.05%
09	521,228	-2.89%
10	475,619	-8.75%
11	472,207	-0.72%
12	452,504	-4.17%
13	464,781	2.71%
14	452,000	-2.75%
15	452,000	0.00%
16	452,000	0.00%
17	452,000	0.00%



A 5% tax is imposed on the consumers of electricity within the City's corporate limits. In an effort to improve the Water Fund's cash flow, electrical utility taxes were reallocated to the Water Fund beginning in FY 2013. Prior to this all electric utility tax receipts were allocated to the Capital Improvement Fund to help pay for debt service and capital expenditures.

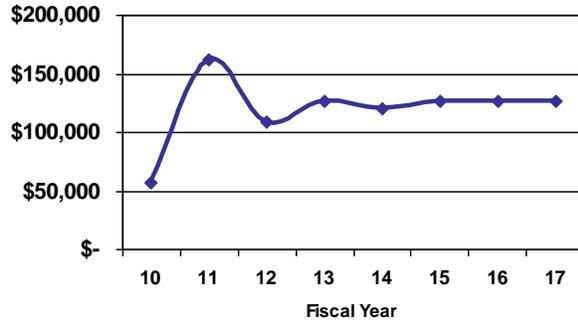
- a. **Fiscal Year 2013:** Revenues increase by 3% from FY 2012.
- b. **Fiscal Year 2014:** Revenues are estimated to decrease by 3%, based upon year to date receipts.
- c. **Fiscal Year 2016 & FY 2017:** Revenues are estimated to remain the same with no growth expected.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Administrative Towing Fees

FY	Towing Fees	% Change
10	57,500	DNA
11	162,000	181.74%
12	108,500	-33.02%
13	126,788	16.86%
14	120,000	-5.35%
15	126,000	5.00%
16	126,000	0.00%
17	126,000	0.00%

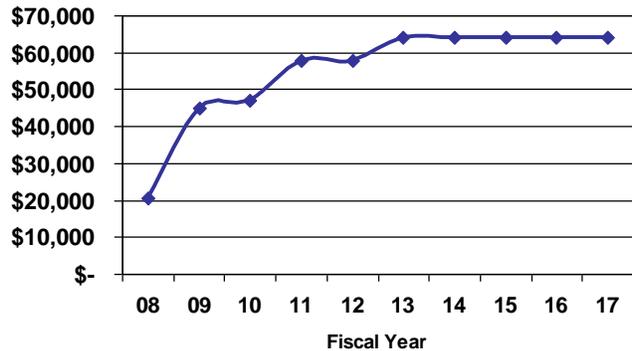


- a. **Fiscal Year 2013:** Towing fees increased by almost 17% in FY 2013 with 253 tows.
- b. **Fiscal Year 2014:** Towing fees estimated to decrease by 5.4% based upon year-to-date receipts.
- c. **Fiscal year 2015:** Towing fees estimated to increase by 5%.
- d. **Fiscal Year 2016 – FY 2017:** No growth expected in towing fees.

The Administrative Towing Fee was approved by the City Council at a rate of \$500 per tow with an effective date of January 1, 2010. The first receipts for the towing fee were received in January of 2010.

### Driving Under the Influence (DUI) Technical Fees

FY	DUI Tech Fees	% Change
08	20,688	31.97%
09	44,798	116.54%
10	46,897	4.69%
11	57,771	23.19%
12	57,886	0.20%
13	64,174	10.86%
14	64,000	-0.27%
15	64,000	0.00%
16	64,000	0.00%
17	64,000	0.00%



- a. **Fiscal Year 2013:** Revenues increased by 11% in FY 2013.
- b. **Fiscal Year 2014 – FY 2017:** DUI Tech fees are estimated to remain the same. Revenues are estimated to remain at this higher baseline because the Police Department is now using the City Prosecutor to handle DUI court cases which will enable the City to receive approximately \$1,500 per arrest.

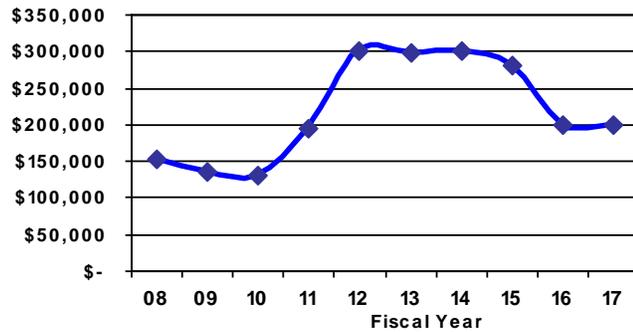
DUI Technical Fees represent monies collected from DUI court fines. These revenues must be used to purchase equipment for DUI enforcement and education.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Building Permits

FY	Building Permits	% Change
08	153,331	-19.93%
09	135,239	-11.80%
10	129,531	-4.22%
11	195,720	51.10%
12	301,163	53.87%
13	299,212	-0.65%
14	300,000	0.26%
15	280,000	-6.67%
16	200,000	-28.57%
17	200,000	0.00%

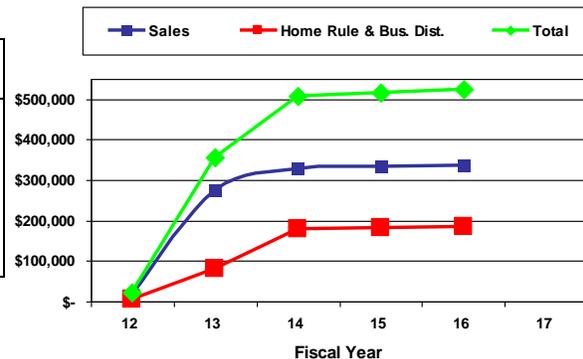


- Fiscal Years 2012:** Building permits increased by 54% over FY 2011 due to the redevelopment of the Oakbrook Terrace Square Shopping Center, the remodeling of the Summit Center for Health, and other construction projects.
- Fiscal Year 2013:** Building permits decreased by \$1,951 or almost 1%.
- Fiscal Years 2014 – FY 2015:** Revenues are estimated to remain flat in FY 2014 and will plateau in FY 2015. Revenues from the new Terra Vista assisted living facility and Specialty Deli are expected in FY 2014. The third lot at the former Holiday Inn Reservation Center is expected to be developed in FY 2015.
- Fiscal Years 2016 – 2017:** Due to no major developments planned, building permits are expected to decrease.

Building permits represent 1% of the project's estimated construction value.

### Business District Taxes

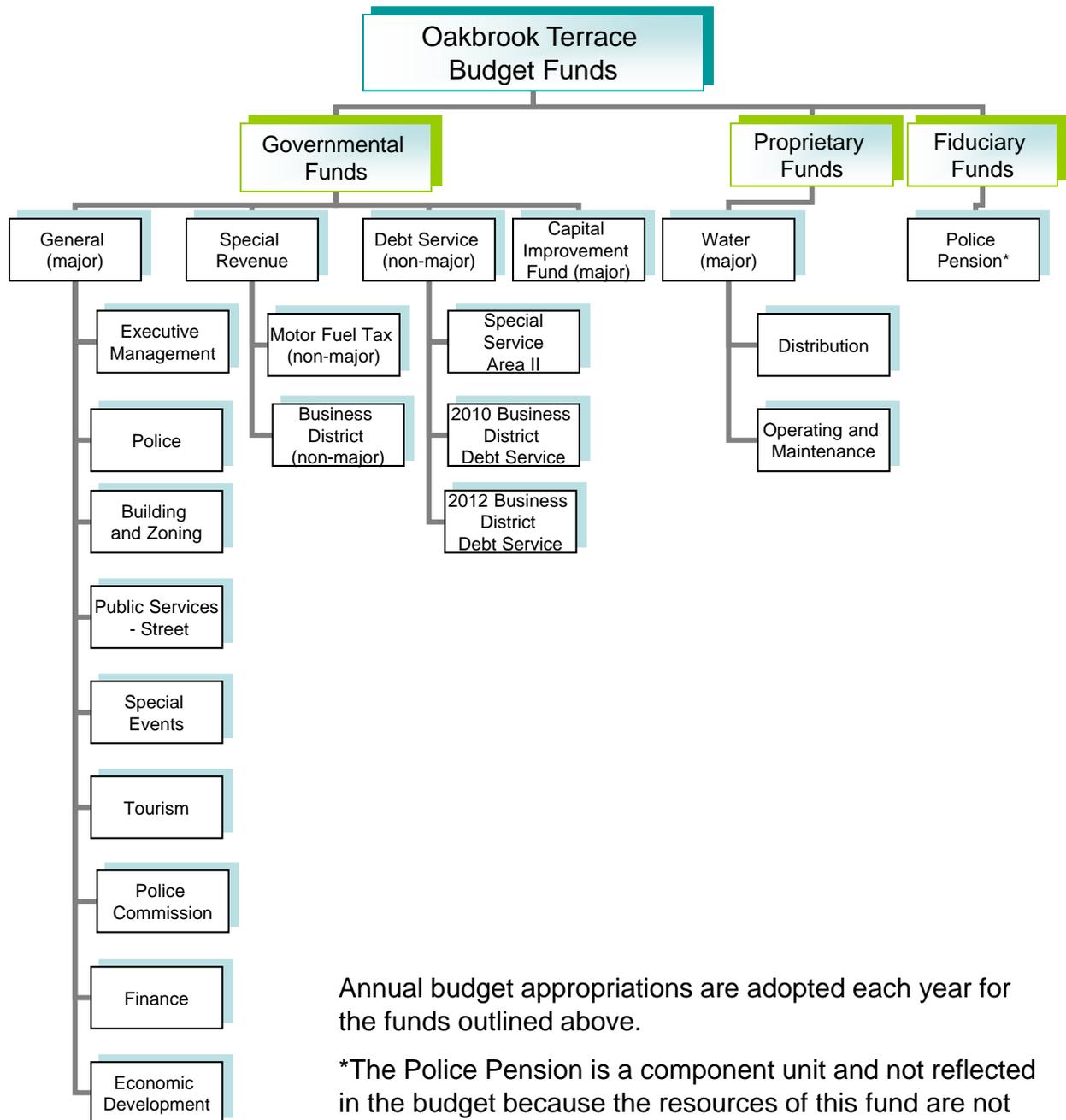
FY	Sales Tax	Home Rule & Bus. Dist. Tax	Total	% Change
12	17,411	4,641	22,052	
13	278,668	85,695	364,363	1552.29%
14	306,535	94,266	400,801	10.00%
15	306,535	94,266	400,801	0.00%
16	309,600	95,209	404,809	1.00%
17	314,244	96,637	410,881	1.50%



- Fiscal Year 2013:** Total Business District increased by \$342,311 due to a full year of Pete's Fresh Market receipts and other retailers.
- Fiscal Year 2014 & 2015:** Total Business District taxes are estimated to increase by 10% due to a full year of revenues for the newer retailers including Betty's Bistro. No growth expected for FY 2015 at this time.
- Fiscal Years 2016 & 2017:** Total Business District taxes are estimated to increase by 1% in FY 2016 and 1.5% in FY 2017 due to the continued development of the Shopping Center.

The City began receiving the first Business District taxes in FY 2012 with the opening of Pete's Fresh Market in April of 2012. The Sales, Home Rule, and Business District taxes are pledged as the revenue source for the Business District bonds issued in the amount of \$8,165,000 from the 2010 and the 2012 A & B Bonds.

# City of Oakbrook Terrace Fiscal Year 2015 Budget Fund Structure



Annual budget appropriations are adopted each year for the funds outlined above.

\*The Police Pension is a component unit and not reflected in the budget because the resources of this fund are not available to support City programs.

The City of Oakbrook Terrace accounts for all funds and adopts a budget based on generally accepted accounting principles (GAAP). The City uses fund accounting designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into the following categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate “fund types”.

**Governmental Funds:** Governmental funds are used to account for all or most of a government’s general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of capital assets (capital improvement fund), and the servicing of general long-term debt (debt-service funds). The general fund is used to account for activities of the general government not accounted for in some other fund. Governmental funds are budgeted using a modified accrual basis.

The Governmental Funds are as follows:

- General Fund
- Special Revenue Fund – Motor Fuel Tax
- Special Revenue Fund – Business District
- SSA Debt Service Fund
- 2010 Business District Debt Service Fund
- 2012 Business District Debt Service Fund
- Capital Improvement Fund

**Proprietary Funds:** Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). Proprietary funds are budgeted using an accrual basis, except for loans, loan payments, capital expenditures, depreciation, and debt service payments, which are budgeted on a cash basis.

The Proprietary Fund is as follows:

- Water Fund

**Fiduciary Funds:** Fiduciary funds are used to account for assets held on behalf of outside parties. Fiduciary funds are budgeted on an accrual basis.

The Fiduciary Fund is as follows:

- Police Pension Trust Fund

The following is a list of City funds that are considered in this budget document, along with a brief description of the purpose of each fund.

**GENERAL FUND**

To account for resources traditionally associated with government operations that are not required to be accounted for in another fund.

**DEBT SERVICE FUND**

A debt service fund is established to account for resources, which are used to repay general long-term debt obligations.

**WATER FUND**

An enterprise fund established to account for all operations of the water utility services provided by the City.

**MOTOR FUEL TAX FUND**

To account for the operation of certain street maintenance programs and to fund specific capital projects as authorized and approved by the Illinois Department of Transportation. Funding is provided by the City's share of state gasoline taxes. State statutes require that these gasoline taxes be used for expenditures related to the maintenance or rebuilding of streets.

**BUSINESS DISTRICT FUND**

To account for the new Business District Sales Tax which was levied January 1, 2009. The new Business Tax will be collected from the retailers in the redeveloped Oakbrook Terrace Square shopping center. The Business District was created pursuant to Illinois law.

**CAPITAL IMPROVEMENT FUND**

To account for the costs of various improvements to City property, infrastructure repairs, construction of capital facilities, and the acquisition of major items of equipment.

The City has additional funds, which are not budgeted, but will be included in the Comprehensive Annual Financial Report (CAFR). They are as follows:

**PENSION TRUST FUND**

To account for the accumulation of resources to be used for retirement annuity payments of appropriate accounts at times in the future. Resources are contributed by police officers at rates fixed by state statute and by the City through an annual property tax levy of amounts determined by an independent actuary.

- Police Pension Fund

**TRUST AND AGENCY FUNDS**

Trust and Agency Funds consist of resources held by the City as trustee to be expended or invested in accordance with the conditions of the trust in its agency capacity. The Trust and Agency Funds maintained by the City are as follows:

- Impact/Donation Fund

## **SALARY AND PERSONNEL BENEFIT COSTS**

### **General Fund**

Fiscal Year	Salaries	% Change	Health, Life, & Dental	% Change
03	\$ 2,283,029		\$ 351,494	
04	2,380,588	4.3%	411,221	17.0%
05	2,354,718	-1.1%	402,370	-2.2%
06	2,390,184	1.5%	367,026	-8.8%
07	2,625,096	9.8%	400,824	9.2%
08	2,719,702	3.6%	383,358	-4.4%
09	2,824,323	3.8%	418,400	9.1%
10	2,807,462	-0.6%	405,337	-3.1%
11	2,802,513	-0.2%	472,185	16.5%
12	2,802,161	0.0%	491,639	4.1%
13	2,782,529	-0.7%	467,029	-5.0%
14 Estimated	2,841,205	2.1%	594,056	27.2%
15 Adopted	3,069,913	8.0%	628,237	5.8%
16 Proj.	3,223,409	5.0%	659,649	5.0%
17 Proj.	3,384,579	5.0%	692,631	5.0%

The General Fund's salaries for Fiscal Year 2015 are expected to increase by \$228,708 or 8% over the FY 2014 estimate. FY 2014 salaries increased by \$58,676 or 2% from FY 2013 due to the reinstatement of the Deputy Police Chief position. FY 2013 health, life, and dental costs decreased by 5% or \$24,610 from FY 2012, due to switching health insurance brokers. However, for FY 2014 and FY 2015, health, dental, and life insurance costs are estimated to increase by 27.2% and 5.8% respectively, due to higher health insurance premiums.

**Overview**

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. The City has also issued special service area bonds for the purpose of financing public improvements in a designated area.

**Legal Debt Margin**

Effective in November 2002, the City became a home rule municipality. To date, the Illinois General Assembly has set no debt limits for home rule municipalities. The City Council has adopted a general debt management policy (included in the next section under Debt Management F-1), which allows flexibility when opportunities arise, but at the same time establishes parameters for entering into future debt obligations.

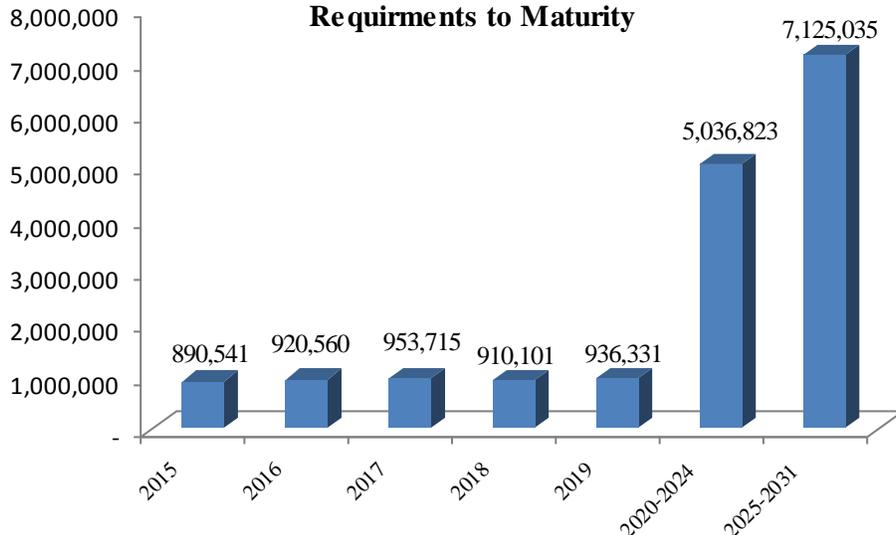
**Debt Service Requirements from FY 2015 to Maturity**

The tables and graphs below and on the next page segregate the City’s principal and interest requirements to maturity by Governmental and Business Type Activities.

**Governmental Activities – Principal and Interest Payments to Maturity**

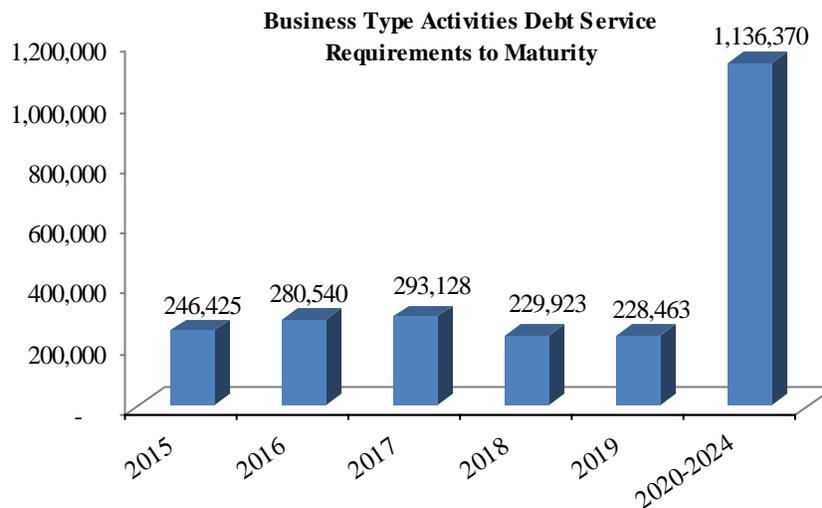
Fiscal Year	Capital Improvement Fund		Business District Debt Service Funds		Special Services Area Debt Service Fund		Total
	General Obligation Bonds		General Obligation Bonds		Special Services Area Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	
2015	225,000.00	165,125	215,000	240,486	25,000	19,930	890,541
2016	235,000.00	160,569	240,000	236,086	30,000	18,905	920,560
2017	245,000.00	155,644	275,000	230,486	30,000	17,585	953,715
2018	245,000.00	100,350	295,000	223,486	30,000	16,265	910,101
2019	250,000.00	95,450	330,000	215,936	30,000	14,945	936,331
2020-2024	1,375,000.00	372,450	2,115,000	933,585	190,000	50,788	5,036,823
2025-2031	1,640,000.00	152,100	4,585,000	651,185	90,000	6,750	7,125,035
Total	4,215,000.00	\$ 1,201,688	\$ 8,055,000	\$ 2,731,251	\$ 425,000	\$ 145,168	\$ 16,773,106

**Governmental Activities Debt Service Requirements to Maturity**



**Business Type Activities – Principal and Interest Payments to Maturity**

Fiscal Year	Water Fund		Total
	General Obligation Bonds		
	Principal	Interest	
2015	165,000	81,425	246,425
2016	205,000	75,540	280,540
2017	225,000	68,128	293,128
2018	170,000	59,923	229,923
2019	175,000	53,463	228,463
2019-2024	990,000	146,370	1,136,370
<b>Total</b>	<b>\$ 1,930,000</b>	<b>\$ 484,848</b>	<b>\$ 2,414,848</b>



A brief description of what the bond proceeds funded is indicated below.

- In the fall of 2012, the Oakbrook Terrace Square Shopping Center achieved an additional 34,000 square feet of occupancy. With this requirement met, in November of 2012 the City issued both taxable and tax-exempt Business District bonds to yield a total of \$3.91 million. In September of 2010, the City issued \$4.25 million in both taxable and tax-exempt Business District bonds. These bond proceeds from 2010 and 2012 amounting to \$7.7 million (total issuance less capitalized interest, issuance, and interest costs) were provided to the developer to finance the infrastructure improvements within the redeveloped shopping center. Also, these bonds will be repaid from sales taxes collected within the Business District. Both of these bond issues received an AA rating from Standard and Poor's.

- In January of 2010, the City issued \$1.33 million in general obligation debt to refinance a portion of the 2003 refunding of the Water Fund's 1997 bond series. These bonds mature in FY 2024. The 2010 refinancing was completed to improve cash flow in the Water Fund. This bond issue received an AA rating from Standard and Poor's.
- Also in January of 2010, the 2003 bonds were restructured to improve cash flow in the Water Fund. The restructured principal balance is \$655,000 and matures in FY 2017. In 2003, the City refunded the 1997 general obligation bond issue to obtain a better interest rate, and thereby lower interest expenses for the City. The 2010 restructure received an AA rating from Standard and Poor's.
- In 2008, the City issued \$5.0 million in general obligation debt to finance the new Public Services building. This bond issue received an A2 rating from Moody's. In May of 2013 the City refinanced the 2008 Bond Series to a lower interest rate of 2.59% and achieved over \$250,000 in cost savings.
- In 2006, the City issued \$600,000 of special service area unlimited ad valorem special tax bonds. The purpose was to provide a connection to the City's potable water supply and distribution system for several office buildings located within the municipality.
- In 2004, the City issued \$650,000 of general obligation debt to finance the east/west water main extension. This extension connects the City's east and west water systems in order to provide the former west system with a back-up supply from the former east water tower. It will also be able to provide the ability to construct future water mains in the western site of the City. These bonds mature in FY 2017.

**Outstanding Debt Impact's on Current Operating Costs**

In regards to debt, the City always takes steps to minimize financing costs while improving or retaining the Standard and Poor's bond rating (or an equivalent rating firm). For the 2013 refunding of the 2008 bond series, Standard and Poor's issued a rating of AA. The City utilizes alternative revenue sources to defray bond costs and annually abates the bond ordinance property tax levy requirements. However, the 2006 special service area bonds are paid through owners' annual property tax assessments specifically levied for these improvements.

# Financial Policies

**General Purpose.**

The Operating Budget and Financial Policies represent an effort to establish written policies for guiding the City's financial management practices. While some of the policies are specific and will limit certain types of financial activity, they are not intended to restrict the City Council's ability and responsibility to respond to emergency or service delivery needs above and beyond the limitations established by these policies.

**Accounting, Auditing and Financial Reporting**

**A-I. Purpose of the Financial Reporting Portion Of The Policy.**

To ensure the City complies with prevailing local, state, and federal regulations, as well as current professional principles and practices relative to accounting, auditing, and financial reporting.

**A-II. Conformance to Accounting Principles**

The City's accounting practices and financial reporting will conform to generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

**A-III. Financial Reporting**

The Finance Department shall present to the City Council, quarterly financial statements which summarize the financial activities by the departments within all funds.

**A-IV. Auditors**

The City Council shall select an independent firm of certified public accountants to perform an annual financial and compliance audit, who will publicly issue an opinion which will be incorporated into the Comprehensive Financial Annual Report (CAFR).

**A-V. GFOA Awards**

The City will obtain, on an annual basis, the GFOA Certificate of Achievement for Excellence in Financial Reporting and the GFOA Distinguished Budget Presentation Award.

**Operating Budget Policy**

**B-1. Legal Foundation**

In 2001, the city adopted the provisions of ILCS Ch. 65, Act 5, §§ 8-2-9.2 through 8-2-9.10 which establishes parameters for the preparation of a municipal budget in lieu of an Appropriation Ordinance. The statutory provisions referenced also establish the position of budget officer, to be designated by the Mayor with the approval of the corporate authorities. Currently, the City Manager serves as City Budget Officer.

The City Budget Officer has the following powers and duties:

(A) To permit, encourage and establish the use of efficient planning, budgeting, auditing, reporting, accounting and other fiscal management procedures in all municipal departments, commissions and boards.

(B) To obtain such additional information from the departments, commissions and boards of the city as may be useful for purposes of compiling a municipal budget, such information to be furnished by the city, its departments, commissions and boards in the forms required.

(C) To compile an annual budget in accordance with state law governing the compilation and contents of budgets.

(D) To examine all books and records of all city departments, commissions and boards which relate to monies received and paid out by the city, its departments, commissions and boards; including, debts and accounts receivable, and any amounts owed by or to the city, its departments, commissions and boards.

(E) To establish and maintain such procedures as shall insure that no expenditures are made by the city, its departments, commissions or boards except as authorized by the budget.

**B-II. Scope**

The City's operating budget includes the General Fund, the Water Operating Fund and any future enterprise funds that are established, the Capital Improvement Fund, the Motor Fuel Tax Fund and any future special revenue funds that are established. All budgetary procedures will conform to the City's home rule powers unless preempted by state statutes, state statutes when not superseded by the exercise of home rule powers, and generally accepted accounting principles (GAAP).

**B-III. Budget Calendar:**

Pursuant to the statutory provisions referenced in Section B-I, the City will adopt its annual budget before the first quarter of each fiscal year. The City budgets resources on a fiscal year basis, beginning May 1<sup>st</sup> and ending the following April 30<sup>th</sup>.

**B-IV. Budgetary Balance:**

The City will always adopt a balanced operating budget, where operating revenues are equal to, or exceed, operating expenditures. For the purposes of the restrictions listed in this section, the term “operating budget” does not include the budgets of certain capital funds maintained by the City on a continuing basis. Any increase in expenses, decrease in revenues, or a combination of the two, that would result in a budget imbalance will require a budget revision, and only in the most unusual cases, a depletion of fund reserves to support recurring operations. Any year end operating surplus will be kept in fund balance as a reserve.

**B-V. Budget Reserves:**

To protect against unforeseen events or to accumulate money for future purposes, the City will maintain the following reserves:

1. Cash flow requirement reserves: The City will maintain enough cash on hand to cover disbursements for sixty (60) days.
2. Unforeseen contingencies / extraordinary purposes: The City will maintain a General Fund reserve equal to at least forty percent (40%) of estimated yearly revenues. Other fund reserves will be established by the City Council on an as-needed, case-by-case, basis. These reserve amounts will only be lowered upon the recommendation of the Budget Officer and approval of the City Council.
3. Operating contingencies: The City will budget annually for general miscellaneous contingencies.

**B-VI. Assignment of Responsibilities:**

All Department Heads participate in the preparation of the annual budget by submitting their estimated expenditures to the Finance Department. The Finance Coordinator shall construct the revenue projections for all City funds. The City Manager’s Office and the Finance Coordinator will review all revenue and expenditure projections at various stages of the preparation process. Under the direction of the Budget Officer, the Finance Coordinator is responsible for preparing a draft budget proposal for City Council review and adoption. The Budget Officer and Finance Coordinator’s ongoing responsibilities include: reviewing interim financial reports, monitoring revenues, reviewing departmental spending requests for conformity with the budget, and recommending transfers across funds, departments or accounts.

**B-VII. Budget Flexibility:**

The authority for budget revisions for a municipality under the budget law is contained within the Illinois Statutes, (65 ILCS 5/8-2-9.6), and provides as follows:

1. By a two-thirds vote of the City Council, the Council has delegated to the Budget Officer, and through the Budget Officer to the other Department Heads, the authority to delete, add to, change or create sub-classes within object classes previously budgeted (budget transfers, not to exceed \$10,000.00 to or from any one line item), but not increase the overall expenditure level of any fund within the approved budget.
2. By a two-thirds vote of the City Council, the Council itself may delete, add to, change or create sub-classes within object classes and object classes themselves previously budgeted (budget transfers), while not increasing the overall expenditure level of any fund within the approved budget.
3. By a two-thirds vote of the City Council, the Council may increase the level of overall expenditure in a fund or in the overall budget, but only to the level in which funds are available. (budget amendments).

**Revenue Performance Policy**

**C-I. Revenue Diversification**

The City will maintain a diversified and stable revenue base to shelter its finances from short-run fluctuations in any one revenue source.

**C-II. Estimates of Revenue:**

The City will estimate annual revenues by utilizing an objective, analytical process, consisting of trend, judgmental, and statistical analysis as appropriate.

**C-III. One-Time Revenues:**

The City will use one-time or special purpose revenue for capital expenditures or for expenditures required by the revenue, and not to subsidize recurring operations.

**C-IV. Review of Fees:**

The City will establish, and periodically re-evaluate, all user charges, will set fees at a level related to the cost of providing the service, and will establish new fees when necessary.

**C-V. Enterprise Funds**

Enterprise funds to be established by the City will rely on standard operating revenues (user fees and connection charges, etc.) to support the full direct and indirect costs of the funds, including costs of operation and maintenance, depreciation, and debt service.

Currently, the City's only enterprise fund, the Water Operating Fund, relies on standard operating revenues, but in addition, receives 100% of the revenue generated from an Off-Track-Betting Community Host Fee, as defined by State Statute. Due to the severe recession that began in 2008, the City will not be able to explore relying less on the Off-Track Betting Hosting Fee in the Water Operating Fund, with the goal of establishing a self-supporting utility.

**Capital Improvement Performance Policy**

**D-I. Capital Improvement Plan**

The City shall annually review the needs for capital improvements; including: equipment replacement, upgrading infrastructure, facility renovations, and potential new projects. The City will develop a (5) Five Year Capital Improvement Plan (the "CIP"), and improvements will be made in accordance with the CIP. The CIP is a long range planning tool, where only the dollars included in the first year of the CIP are actually allocated through the adoption of the Operating Budget by the City Council.

**D-II. Definition of a Capital Asset/Project.**

The City defines a capital asset as a large vehicle or piece of equipment, (i.e. a six wheeled dump truck, but not a police cruiser), which has an estimated cost of \$10,000 or more, and which will be funded by a capital improvement fund rather than an operating department. Capital projects include new and upgraded infrastructure improvements, and facility construction, replacement or major renovations. The information describing the justification for the capital asset/project, its benefits, and estimated cost will be tied to the Operating Budget and the totals for each program in the CIP will be included in the Operating Budget summaries of each fund.

**D-III. Replacement of Capital Assets on a Regular Schedule**

The City shall annually include replacements of its capital assets in its CIP. Within the resources available each fiscal year, the City shall replace these assets according to the CIP.

**D-IV. Capital Expenditure Financing.**

The City recognizes that there are three (3) basic methods of financing its capital requirements: the current revenue stream, the fund balance/retained earnings, or debt. Guidelines for fund balance levels are included in this policy. Guidelines for assuming debt are set forth in the City's Debt Policy.

**D-V. Capital Planning Process**

Preparation of the CIP is assigned to the City Manager's Office and the Finance Department, in coordination with the needs expressed by all other operating departments, most commonly, Public Services. The development of the CIP begins with the creation of a program request form. The form requires that the project or capital equipment be fully described, and that justification, project benefits, and cost estimates be included. The form must also project which fiscal year will be impacted by funding the cost of the project/equipment.

The Budget Officer has the responsibility to review all program request forms. The Finance Department does the final compilation and submits it to the City Council for approval.

**Debt Management**

**F-1. Purpose and General Policies**

This policy establishes guidelines for use of debt financing that will allow the City to minimize financing costs and retain or improve its Aaa bond rating from Moody's Investors Services (or an equivalent rating from a similar firm.)

The City may consider the use of debt financing when all of the following conditions apply:

1. for one-time capital improvement projects and unusual equipment purchases,
2. when the project's useful life, or the projected service life of the equipment, will exceed the term of financing, and
3. when the City has identified revenues sufficient to service the debt, either from existing revenues or increased taxes or fees.

The City will not use debt for any recurring purpose such as current operating and minor infrastructure maintenance expenditures, nor will the City use short-term debt (less than five (5) years), unless under exigent circumstances.

The City will use the following criteria to evaluate pay-as-you-go financing versus debt financing in funding capital improvements:

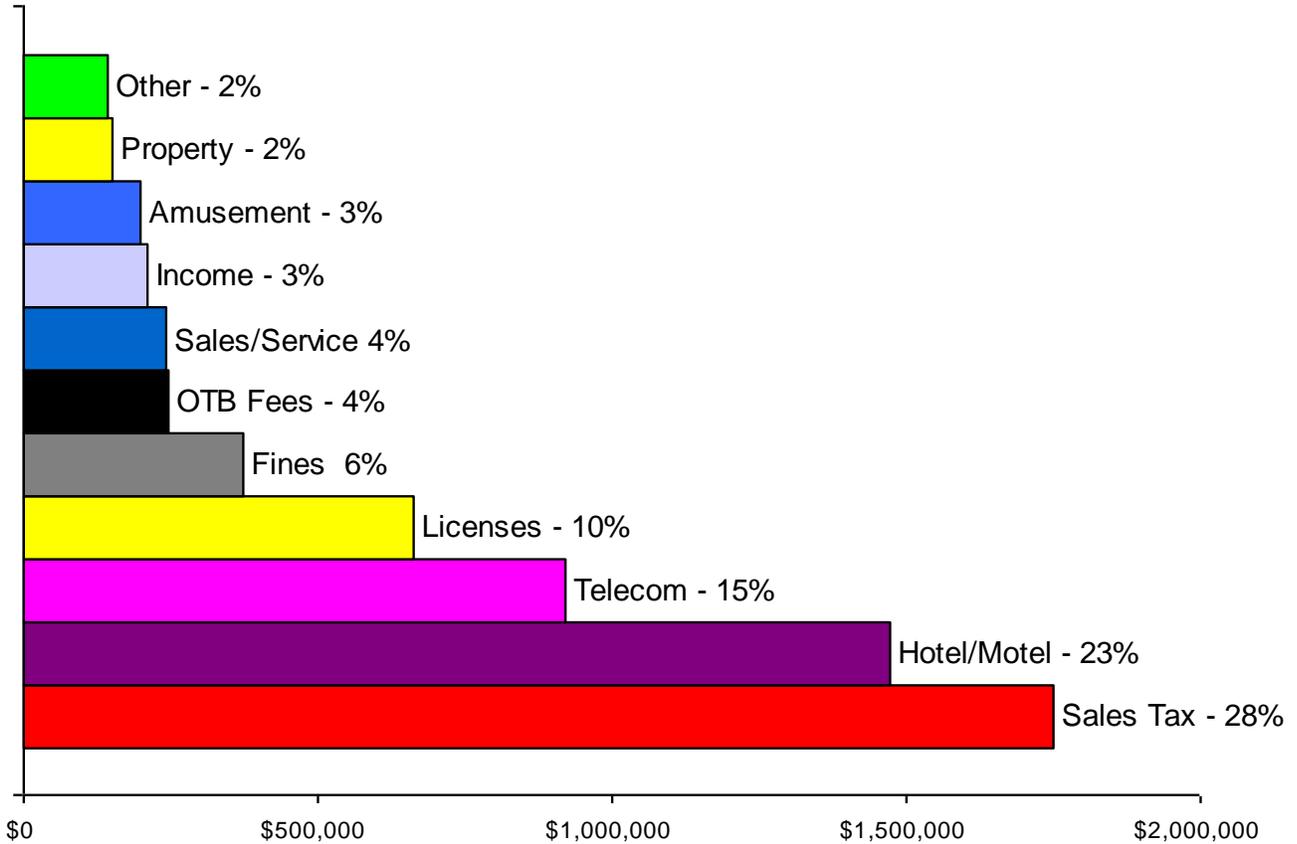
1. Factors that favor pay-as-you-go financing.
  - a) current revenues and/or adequate fund balances are available to finance the project
  - b) project phasing could allow the City to finance the project over time without debt.
  - c) additional debt would adversely affect the City's credit rating
  - d) market conditions are unstable or the project presents marketing difficulties
  
2. Factors that favor debt financing.
  - a) revenues available for debt service are sufficient and reliable
  - b) issuance of debt will not jeopardize the City's Aaa credit rating
  - c) market conditions present favorable interest rates and good demand for municipal financing
  - d) a project is mandated by state or federal requirements and current revenues and fund balances are insufficient to pay project costs
  - e) a project is immediately required to meet or relieve infrastructure capacity needs, and current revenues and fund balances are not sufficient to finance the project
  - f) the life of the project or asset financed is ten (10) years or longer

**F-2 Debt Administration**

The City will maintain good communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).

# General Fund

# FY 2015 Revenue Sources – General Fund



Sales taxes continue to represent the City's largest revenue sources at 28% with \$1,750,000 million expected for FY 2015. Hotel and Motel taxes are the second largest revenue source at 23% with \$1,474,000 estimated for FY 2015. Total estimated revenues for FY 2015 is \$6,373,156.

**CITY OF OAKBROOK TERRACE  
CORPORATE FUND REVENUE  
2014/2015 BUDGET**

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% of Total
<b>Taxes</b>	\$ 3,380,806	\$ 2,981,720	\$ 2,878,473	\$ 3,003,674	\$ 2,861,016	\$ 2,861,549	45.1%
<b>Taxes Collected by OBТ</b>	\$ 1,742,622	\$ 2,116,471	\$ 2,019,622	\$ 2,143,166	\$ 2,176,672	\$ 2,183,287	34.3%
<b>Licenses &amp; Permits</b>	\$ 575,556	\$ 632,740	\$ 625,925	\$ 658,950	\$ 641,950	\$ 661,950	10.1%
<b>Fines &amp; Forfeitures</b>	\$ 360,660	\$ 357,232	\$ 305,600	\$ 365,800	\$ 372,800	\$ 372,800	5.9%
<b>Sales &amp; Service</b>	\$ 150,867	\$ 155,431	\$ 223,300	\$ 239,000	\$ 244,000	\$ 244,000	3.8%
<b>Miscellaneous Revenue</b>	\$ 70,754	\$ 51,611	\$ 52,100	\$ 49,520	\$ 49,570	\$ 49,570	0.8%
<b>CORPORATE FUND TOTAL</b>	<b>\$ 6,281,265</b>	<b>\$ 6,295,205</b>	<b>\$ 6,105,020</b>	<b>\$ 6,460,110</b>	<b>\$ 6,346,008</b>	<b>\$ 6,373,156</b>	<b>100%</b>

<b>Taxes</b>							
3010 - Property Taxes	\$ 330,288	\$ 344,447	\$ 296,036	\$ 296,036	\$ 151,564	\$ 151,564	2.4%
3020 - Sales Taxes	\$ 1,634,226	\$ 1,670,581	\$ 1,650,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	27.6%
3021 - H/R Sales Tax Diversion	\$ 284,098	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
3025 - Use Tax	\$ 31,133	\$ 34,246	\$ 32,437	\$ 35,638	\$ 37,452	\$ 37,985	0.6%
3030 - Telecom Utility Taxes	\$ 1,101,061	\$ 932,446	\$ 900,000	\$ 922,000	\$ 922,000	\$ 922,000	14.5%
<b>TOTAL</b>	<b>\$ 3,380,806</b>	<b>\$ 2,981,720</b>	<b>\$ 2,878,473</b>	<b>\$ 3,003,674</b>	<b>\$ 2,861,016</b>	<b>\$ 2,861,549</b>	<b>45.1%</b>

<b>Taxes Collected By OBТ</b>							
3110 - Income Tax	\$ 180,803	\$ 201,914	\$ 187,792	\$ 203,584	\$ 202,090	\$ 208,705	3.2%
3120 - Replacement Tax	\$ 2,985	\$ 3,041	\$ 2,600	\$ 3,132	\$ 3,132	\$ 3,132	0.0%
3130 - Road & Bridge Tax	\$ 6,881	\$ 2,447	\$ 2,450	\$ 2,450	\$ 2,450	\$ 2,450	0.0%
3140 - Amusement Tax	\$ 214,726	\$ 193,285	\$ 182,000	\$ 197,000	\$ 197,000	\$ 197,000	3.1%
3145 - Video Gaming	\$ -	\$ 5,773	\$ 14,280	\$ 15,000	\$ 50,000	\$ 50,000	0.8%
3150 - OTB Tax	\$ -	\$ 265,305	\$ 270,000	\$ 248,000	\$ 248,000	\$ 248,000	3.9%
3160 - Hotel/Motel Tax	\$ 1,193,706	\$ 1,388,558	\$ 1,300,000	\$ 1,416,000	\$ 1,416,000	\$ 1,416,000	22.3%
3161 - Hotel/Motel Extended	\$ 143,521	\$ 56,148	\$ 60,500	\$ 58,000	\$ 58,000	\$ 58,000	0.9%
<b>TOTAL</b>	<b>\$ 1,742,622</b>	<b>\$ 2,116,471</b>	<b>\$ 2,019,622</b>	<b>\$ 2,143,166</b>	<b>\$ 2,176,672</b>	<b>\$ 2,183,287</b>	<b>34.3%</b>

<b>Licenses &amp; Permits</b>							
3210 - Liquor License	\$ 78,566	\$ 106,636	\$ 85,000	\$ 105,000	\$ 105,000	\$ 105,000	1.7%
3220 - Business Licenses	\$ 113,053	\$ 134,743	\$ 135,500	\$ 134,000	\$ 134,000	\$ 134,000	2.1%
3221 - Massage Licenses	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
3222 - Bus. Registration Fee	\$ 2,775	\$ 5,275	\$ 5,175	\$ 5,400	\$ 5,400	\$ 5,400	0.1%
3223 - Contractor Registration Fee						\$ 20,000	
3225 - Video Gaming License	\$ -	\$ 5,933	\$ 17,000	\$ 30,500	\$ 30,500	\$ 30,500	0.5%
3230 - Other Licenses	\$ 18,600	\$ 18,025	\$ 17,200	\$ 18,000	\$ 18,000	\$ 18,000	0.3%
3240 - Franchise Fees	\$ 59,899	\$ 61,916	\$ 65,000	\$ 65,000	\$ 68,000	\$ 68,000	1.1%
3310 - Building Permits	\$ 301,163	\$ 299,212	\$ 300,000	\$ 300,000	\$ 280,000	\$ 280,000	4.4%
3320 - Other Permits	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	0.0%
<b>TOTAL</b>	<b>\$ 575,556</b>	<b>\$ 632,740</b>	<b>\$ 625,925</b>	<b>\$ 658,950</b>	<b>\$ 641,950</b>	<b>\$ 661,950</b>	<b>10.1%</b>

**CITY OF OAKBROOK TERRACE  
CORPORATE FUND REVENUE  
2014/2015 BUDGET**

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% of Total
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<b>Fines &amp; Forfeitures</b>							
3410 - Tickets	\$ 5,685	\$ 7,376	\$ 6,700	\$ 11,500	\$ 12,500	\$ 12,500	0.2%
3415 - Towing Fees	\$ 108,500	\$ 126,788	\$ 105,000	\$ 120,000	\$ 126,000	\$ 126,000	2.0%
3420 - Court Fines	\$ 183,016	\$ 155,863	\$ 138,000	\$ 163,000	\$ 163,000	\$ 163,000	2.6%
3421 - Admin Adjud Fees	\$ 2,800	\$ 500	\$ 3,000	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
3422 - Business License Penalty	\$ 1,695	\$ 2,405	\$ 1,700	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
3423 - E-Citation Tickets	\$ 1,078	\$ 126	\$ 1,200	\$ 1,800	\$ 1,800	\$ 1,800	0.0%
3425 - DUI Tech Fees	\$ 57,886	\$ 64,174	\$ 50,000	\$ 64,000	\$ 64,000	\$ 64,000	1.0%
<b>TOTAL</b>	<b>\$ 360,660</b>	<b>\$ 357,232</b>	<b>\$ 305,600</b>	<b>\$ 365,800</b>	<b>\$ 372,800</b>	<b>\$ 372,800</b>	<b>5.9%</b>

<b>Sales &amp; Service</b>							
3520 - Library Fees	\$ 5,342	\$ 5,677	\$ 5,500	\$ 5,700	\$ 5,700	\$ 5,700	0.1%
3525 - Rental Inspection Fees	\$ 6,750	\$ 7,500	\$ 7,000	\$ 7,500	\$ 7,500	\$ 7,500	0.1%
3530 - Zoning Fees	\$ 32,967	\$ 42,504	\$ 32,300	\$ 32,300	\$ 32,300	\$ 32,300	0.5%
3540 - Report Fees	\$ 1,573	\$ 1,545	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
3560 - Charges for Services	\$ 15,184	\$ 4,701	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.1%
3561 - Digital Sign Fees	\$ -	\$ -	\$ 75,000	\$ 90,000	\$ 90,000	\$ 90,000	1.4%
3570 - Antenna Income	\$ 89,052	\$ 93,504	\$ 98,500	\$ 98,500	\$ 103,500	\$ 103,500	1.6%
<b>TOTAL</b>	<b>\$ 150,867</b>	<b>\$ 155,431</b>	<b>\$ 223,300</b>	<b>\$ 239,000</b>	<b>\$ 244,000</b>	<b>\$ 244,000</b>	<b>3.8%</b>

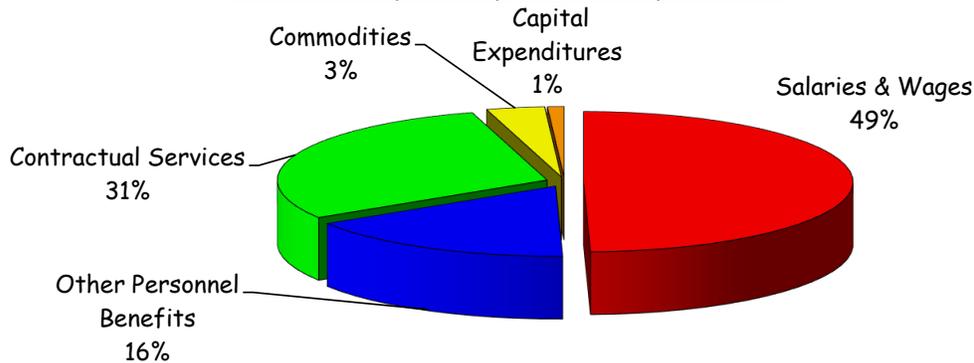
<b>Miscellaneous Revenue</b>							
3625 - Recreation Fees	\$ 605	\$ 570	\$ 600	\$ 570	\$ 570	\$ 570	0.0%
3635 - Auction Proceeds	\$ 6,176	\$ 10,574	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000	0.2%
3650 - Investment Income	\$ 19,492	\$ 14,447	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	0.2%
3660 - Misc Revenue	\$ 27,481	\$ 9,020	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	0.1%
3661 - July 4 Sponsor	\$ 17,000	\$ 17,000	\$ 17,000	\$ 21,950	\$ 22,000	\$ 22,000	0.3%
<b>TOTAL</b>	<b>\$ 70,754</b>	<b>\$ 51,611</b>	<b>\$ 52,100</b>	<b>\$ 49,520</b>	<b>\$ 49,570</b>	<b>\$ 49,570</b>	<b>0.8%</b>

<b>FUND TOTAL</b>	<b>\$ 6,281,265</b>	<b>\$ 6,295,205</b>	<b>\$ 6,105,020</b>	<b>\$ 6,460,110</b>	<b>\$ 6,346,008</b>	<b>\$ 6,373,156</b>	<b>100.0%</b>
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**Expenditures by Department/Function for  
General Fund Operating Adopted Budget  
2014-2015 Budget**

	Salaries & Wages	Other Personnel Benefits	Contractual Services	Commodities	Capital Expenditures	Total	% of Total
Executive Management	\$ 240,360	\$ 95,788	\$ 442,429	\$ 12,400		\$ 790,977	12.8%
Police Department	2,255,684	692,461	318,687	104,699	61,308	3,432,839	55.5%
Building & Zoning	218,428	71,372	131,720	4,900		426,420	6.9%
Streets Division	241,983	105,143	177,153	73,330		597,609	9.7%
Special Events	38,839	21,329	80,160	425		140,753	2.3%
Tourism			197,324			197,324	3.2%
Police Commission	4,500	350	13,750	700		19,300	0.3%
Finance Department	70,119	32,201	304,360	19,700		426,380	6.9%
Economic Development			159,000			159,000	2.6%
<b>TOTAL</b>	<b>\$ 3,069,913</b>	<b>\$ 1,018,643</b>	<b>\$ 1,824,583</b>	<b>\$ 216,154</b>	<b>\$ 61,308</b>	<b>\$ 6,190,602</b>	<b>100%</b>

**FY 2015 Adopted Expenditures by Function**



Salaries & Other Personnel Benefits combined represent 65% of all expenditures for the General Fund's Adopted FY 2015 Budget.

**HISTORICAL DATA BY FUNCTION**

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Adopted 14/15	% of Total
Salaries & Wages	\$ 2,802,161	\$ 2,782,529	\$ 2,924,322	\$ 2,841,204	\$ 3,069,913	49.6%
Other Personnel Benefits	837,609	754,048	923,010	914,774	1,018,643	16.5%
Contractual Services	1,574,427	1,677,393	1,581,222	1,620,751	1,824,583	29.5%
Commodities & Other	201,118	216,242	199,150	195,395	216,154	3.5%
Capital Expenditures	65,165	13,028	87,739	83,100	61,308	1.0%
<b>TOTAL</b>	<b>\$ 5,480,480</b>	<b>\$ 5,443,240</b>	<b>\$ 5,715,443</b>	<b>\$ 5,655,224</b>	<b>\$ 6,190,601</b>	<b>100%</b>
<b>Percentage Change (%)</b>	<b>0.50%</b>	<b>-0.68%</b>	<b>5.00%</b>	<b>3.9%</b>	<b>9.5%</b>	

The expenditures on this page present a cross classification of the total General Fund. Object classification (salaries, benefits, contractual services, commodities, and capital expenditures) are used to describe the service or commodity as a result of a specific expenditure.

**CITY OF OAKBROOK TERRACE**  
**GENERAL CORPORATE FUND**  
**Revenues/Expenditures & Changes in Fund Balance**

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change from FY 14 Estimate
<b>REVENUE</b>							
Taxes	\$ 3,096,708	\$ 2,981,720	\$ 2,878,473	\$ 3,003,674	\$ 2,861,016	\$ 2,861,549	-4.7%
Taxes Collected by OBT	1,742,622	2,116,471	2,019,622	2,143,166	2,176,672	2,183,287	1.9%
Licenses and Permits	575,556	632,740	625,925	658,950	641,950	661,950	0.5%
Fines and Forfeits	360,660	357,232	305,600	365,800	372,800	372,800	1.9%
Sales and Services	150,867	155,431	223,300	239,000	244,000	244,000	2.1%
Miscellaneous	70,754	51,611	52,100	49,520	49,570	49,570	0.1%
<b>TOTAL</b>	<b>\$ 5,997,167</b>	<b>\$ 6,295,205</b>	<b>\$ 6,105,020</b>	<b>\$ 6,460,110</b>	<b>\$ 6,346,008</b>	<b>\$ 6,373,156</b>	<b>-1.3%</b>

<b>EXPENDITURES</b>							
Executive Management	\$ 716,851	\$ 676,233	\$ 748,039	\$ 696,727	\$ 790,374	\$ 790,977	13.5%
Police Department*	2,945,860	2,870,652	3,142,611	3,166,627	3,426,550	3,432,839	8.4%
Building and Zoning	352,820	346,933	325,356	321,047	423,052	426,420	32.8%
Streets Division	528,138	509,233	552,502	533,105	593,005	597,609	12.1%
Special Events	117,372	141,065	151,667	151,082	141,045	140,753	-6.8%
Tourism	228,438	232,400	251,458	254,791	254,791	197,324	-22.6%
Police Commission	10,443	20,319	19,052	18,208	19,300	19,300	6.0%
Finance	362,089	440,358	496,758	490,037	417,637	426,380	-13.0%
Economic Development	218,469	206,047	28,000	23,600	159,000	159,000	573.7%
<b>TOTAL</b>	<b>\$ 5,480,480</b>	<b>\$ 5,443,240</b>	<b>\$ 5,715,443</b>	<b>\$ 5,655,224</b>	<b>\$ 6,224,754</b>	<b>\$ 6,190,602</b>	<b>9.5%</b>

Excess(Deficiency) of Revenues over Expenditures	\$ 516,687	\$ 851,968	\$ 389,577	\$ 804,886	\$ 121,254	\$ 182,554	-77.3%
Transfers In (Home Rule Diversion)	\$ 284,098						
<b>Net Change In Fund Balance</b>	<b>\$ 800,785</b>	<b>\$ 851,968</b>	<b>\$ 389,577</b>	<b>\$ 804,886</b>	<b>\$ 121,254</b>	<b>\$ 182,554</b>	<b>-77.3%</b>

May 1	\$ 2,933,870	\$ 3,734,655	\$ 4,586,623	\$ 4,586,623	\$ 5,391,509	\$ 5,391,509	17.5%
April 30	\$ 3,734,655	\$ 4,586,623	\$ 4,976,200	\$ 5,391,509	\$ 5,512,763	\$ 5,574,063	3.4%
	**	***					

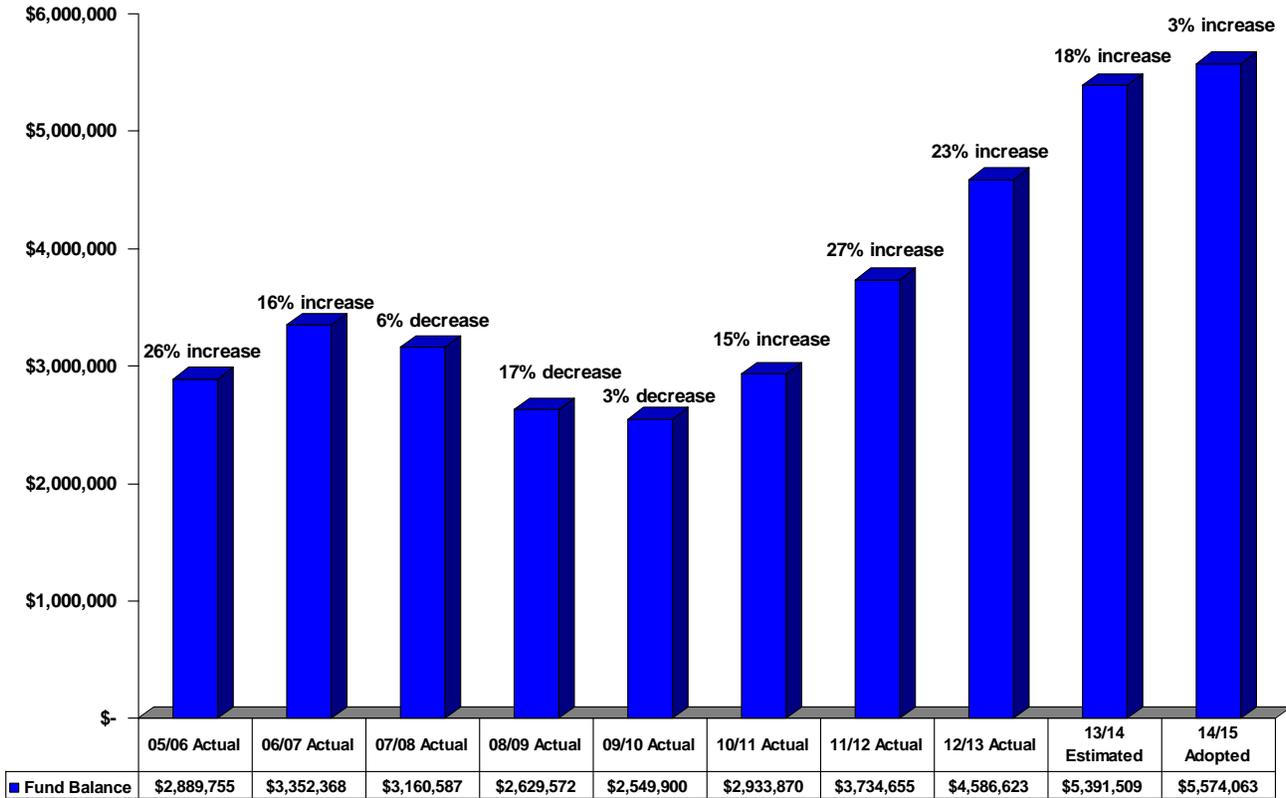
\* does not include police pension revenue or expenditure

\*\* includes an unassigned fund balance of \$3,437,540 for FY 2012

\*\*\* includes an unassigned fund balance of \$4,195,393 for FY 2013

# General Fund

## Fund Balance – Increase/Decrease from Prior Year



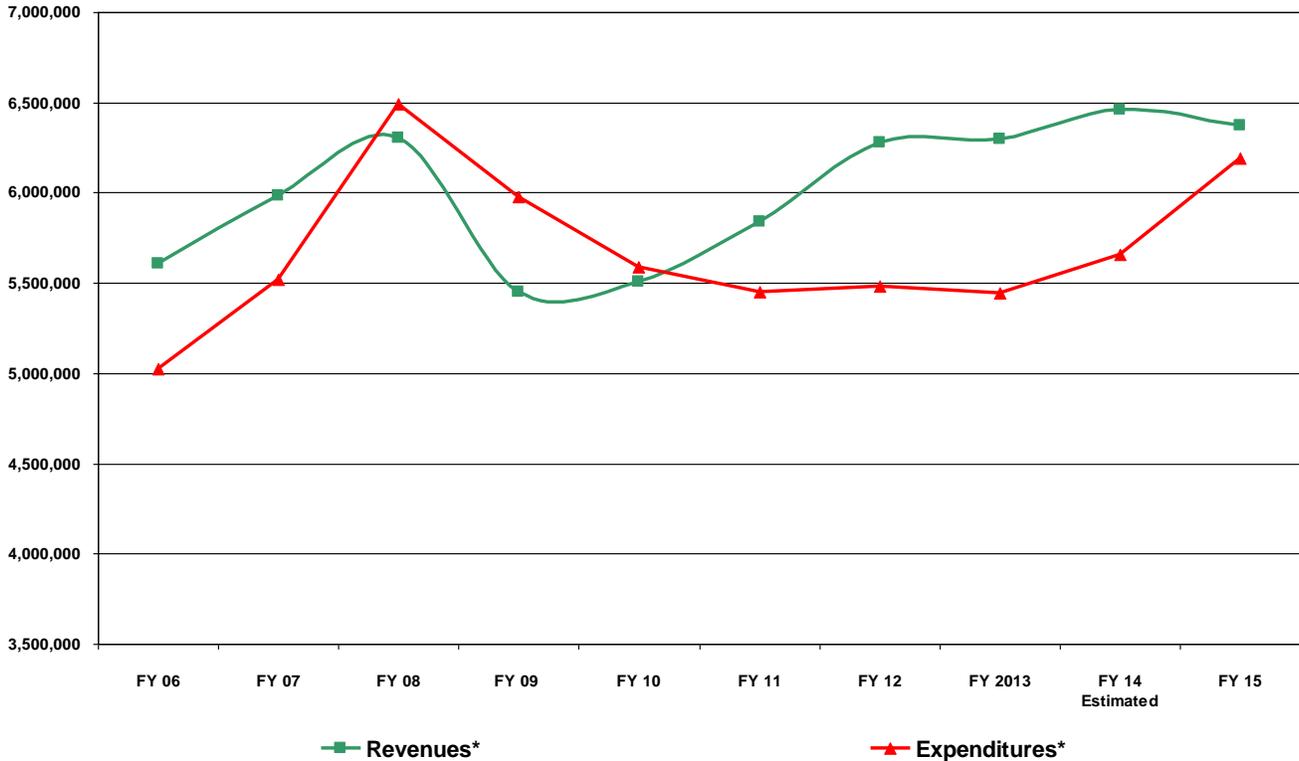
The FY 2013 General Fund's fund balance increased 23% or \$851,968 from FY 2012. The FY 2013 fund balance was \$4,586,623 of which \$4,195,393 was unassigned meaning this amount was not restricted, committed, or assigned to a specific purpose. Of the remaining fund balance, \$257,583 was non-spendable for prepaids and inventories, while \$133,647 was restricted for DUI equipment uses.

The General Fund's expected FY 2014 fund balance of \$5,391,509 reflects an increase of 18% over FY 2013. Due to prudent financial practices over the last six (6) years, the City's fund balance exceeds pre-recession amounts. The projected fund balance for FY 2015 is \$5,574,063 which is \$2.2 more than the pre-recession amount in FY 2007. Also, the FY 2015 estimated fund balance is \$182,554 more than the FY 2014 estimate. The recent increases in fund balance are primarily due to budget cuts that have been made over the last seven (7) fiscal years.

### Percentage of Fund Balance to Expenditures - General Fund Five Year Trend Analysis

Fiscal Year	Total Expenditures	Fund Balance	Percentage of Fund Balance To Expenditures
2011	5,453,453	2,933,870	54%
2012	5,480,480	3,734,655	68%
2013	5,443,240	4,586,623	84%
2014 Estimated	5,655,224	5,391,509	95%
2015 Adopted	6,190,602	5,574,063	90%

## General Fund Revenue and Expenditure History



\* Does not include police pension revenues or expenditures for comparison purposes.

General Fund revenues outpaced expenditures in fiscal years 2006-2007. Due to a downturn in the economy, the General Fund experienced a deficit in fiscal years 2008 through 2010. Beginning in FY 2011, revenues once again exceeded expenditures due to the home rule sales tax diversion of \$460,475. In FY 2012, revenues exceeded expenditures by \$800,785. This surplus is partially attributable to the FY 2012 Home Rule Sales Tax diversion of \$284,098. In FY 2013 a surplus of \$851,968 was achieved without the Home Rule Sales Tax diversion.

Revenues in fiscal years 2014 and 2015 are expected to exceed expenditures by \$804,886 and \$182,554 respectively. These surpluses are a sign that revenues are trickling in at amounts received prior to the 2008 recession. FY 2015 proposed revenues of \$6.4 million exceeds the FY 2007 amount of \$5.9 million. The gap between revenues and expenditures widened from FY 2011 through FY 2014, but begins to narrow in FY 2015.

<b>Fiscal Year</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Surplus (Deficit)</b>
2006	5,609,891	5,024,095	585,796
2007	5,981,920	5,519,316	462,604
2008	6,300,729	6,492,632	(191,903)
2009	5,453,161	5,978,777	(525,616)
2010	5,509,632	5,589,304	(79,672)
2011	5,837,419	5,453,453	383,966
2012	6,281,265	5,480,480	800,785
2013	6,295,205	5,443,240	851,968
2014 estimated	6,460,110	5,655,224	804,886
2015 adopted	6,373,156	6,190,602	182,554

# Executive Management

**CITY OF OAKBROOK TERRACE  
EXECUTIVE MANAGEMENT  
2014/2015 BUDGET  
01-01**

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 299,132	\$ 225,002	\$ 266,863	\$ 231,526	\$ 236,657	\$ 240,360	-9.9%	4%
<b>Other Personnel Benefits</b>	\$ 107,440	\$ 68,578	\$ 90,241	\$ 76,711	\$ 98,888	\$ 95,788	6.1%	24.9%
<b>Contractual Services</b>	\$ 299,299	\$ 372,805	\$ 381,135	\$ 378,790	\$ 442,429	\$ 442,429	16.1%	16.8%
<b>Commodities</b>	\$ 10,981	\$ 9,847	\$ 9,800	\$ 9,700	\$ 12,400	\$ 12,400	26.5%	27.8%
<b>DEPARTMENT TOTAL</b>	\$ 716,851	\$ 676,233	\$ 748,039	\$ 696,727	\$ 790,374	\$ 790,977	5.7%	13.5%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 242,683	\$ 167,825	\$ 167,884	\$ 133,963	\$ 138,394	\$ 141,508	-15.7%	5.6%
4120 - Overtime	\$ -	\$ -	\$ 716	\$ -	\$ -	\$ -	-100.0%	DNA
4130 - Part-time Regular	\$ 26,144	\$ 27,274	\$ 26,163	\$ 26,163	\$ 26,163	\$ 26,752	2.3%	2.3%
4140 - Part-time Other	\$ 28,504	\$ 28,004	\$ 69,500	\$ 69,500	\$ 69,500	\$ 69,500	0.0%	0.0%
4156 - Sick Pay Incentive	\$ 1,800	\$ 1,900	\$ 2,600	\$ 1,900	\$ 2,600	\$ 2,600	0.0%	36.8%
<b>TOTAL</b>	\$ 299,132	\$ 225,002	\$ 266,863	\$ 231,526	\$ 236,657	\$ 240,360	-9.9%	3.8%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 35,108	\$ 24,746	\$ 25,485	\$ 17,576	\$ 22,565	\$ 23,073	-9.5%	31.3%
4520 - FICA	\$ 22,468	\$ 16,723	\$ 20,716	\$ 17,621	\$ 18,104	\$ 18,511	-10.6%	5.1%
4530 - Health Insurance	\$ 44,802	\$ 24,062	\$ 40,443	\$ 37,806	\$ 52,823	\$ 48,850	20.8%	29.2%
4540 - Dental Insurance	\$ 3,136	\$ 1,752	\$ 2,283	\$ 2,208	\$ 2,997	\$ 2,955	29.4%	33.8%
4550 - Life Insurance	\$ 883	\$ 497	\$ 521	\$ 500	\$ 669	\$ 669	28.4%	33.8%
4570 - Unemployment Ins	\$ 1,044	\$ 799	\$ 794	\$ 1,000	\$ 1,730	\$ 1,730	117.9%	73.0%
<b>TOTAL</b>	\$ 107,440	\$ 68,578	\$ 90,241	\$ 76,711	\$ 98,888	\$ 95,788	6.1%	24.9%

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 22,120	\$ 15,416	\$ 18,000	\$ 33,000	\$ 13,000	\$ 13,000	-27.8%	-60.6%
5601 - Codification	\$ 3,898	\$ 7,292	\$ 6,500	\$ 12,500	\$ 8,000	\$ 8,000	23.1%	-36.0%
5602 - Minute Transcription Svcs	\$ -	\$ 3,070	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	0.0%	0.0%
5603 - Lobbying Services	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 36,000	\$ 36,000	20.0%	20.0%
5604 - City Engineer	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	DNA	DNA
5605 - Training/Conferences	\$ 2,381	\$ 180	\$ 2,000	\$ 500	\$ 2,000	\$ 2,000	0.0%	300.0%
5610 - Membership/Assoc Fees	\$ 11,123	\$ 11,969	\$ 12,000	\$ 12,500	\$ 12,500	\$ 12,500	4.2%	0.0%
5615 - Meetings	\$ 1,153	\$ 892	\$ 1,500	\$ 1,000	\$ 1,500	\$ 1,500	0.0%	50.0%
5625 - Terrace Leaves Newsletter	\$ 16,771	\$ 17,830	\$ 18,900	\$ 18,000	\$ 20,000	\$ 20,000	5.8%	11.1%
5650 - Physical Exams	\$ 485	\$ 40	\$ 300	\$ 100	\$ 300	\$ 300	0.0%	200.0%
5651 - Employee Assistance Program	\$ 2,858	\$ 2,973	\$ 3,400	\$ 3,400	\$ 3,570	\$ 3,570	5.0%	5.0%
5655 - Equipment Lease & Rental	\$ 378	\$ 289	\$ 290	\$ 290	\$ 290	\$ 290	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 2,137	\$ 2,006	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000	100.0%	0.0%
5663 - Vehicle Maint. & Repair	\$ 219	\$ 6	\$ 1,000	\$ 100	\$ 1,000	\$ 1,000	0.0%	900.0%
5665 - Telephone Service	\$ 4,684	\$ 5,540	\$ 5,000	\$ 6,300	\$ 6,500	\$ 6,500	30.0%	3.2%
5668 - Communications	\$ 914	\$ 732	\$ 795	\$ 750	\$ 750	\$ 750	-5.7%	0.0%
5670 - Travel Expense	\$ 37	\$ 22	\$ 150	\$ 50	\$ 100	\$ 100	-33.3%	100.0%
5671 - General Legal Services	\$ 111,407	\$ 109,520	\$ 105,000	\$ 105,000	\$ 110,000	\$ 110,000	4.8%	4.8%
5672 - Prosecutions	\$ 36,078	\$ 60,101	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000	7.7%	0.0%
5673 - Litigation	\$ 18,109	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	0.0%	DNA
5674 - Labor Relations	\$ 17,785	\$ 85,200	\$ 30,000	\$ 30,000	\$ 60,000	\$ 60,000	100.0%	100.0%
5675 - Admin Hearing Services	\$ 5,411	\$ 9,121	\$ 6,000	\$ 5,000	\$ 6,000	\$ 6,000	0.0%	20.0%
5677 - Contingency	\$ 12,661	\$ 11,836	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%	0.0%
5700 - Public Information	\$ 1,113	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
5785 - Library Services	\$ 27,578	\$ 28,271	\$ 25,000	\$ 28,500	\$ 29,119	\$ 29,119	16.5%	2.2%
<b>TOTAL</b>	\$ 299,299	\$ 372,805	\$ 381,135	\$ 378,790	\$ 442,429	\$ 442,429	16.1%	16.8%

**CITY OF OAKBROOK TERRACE  
EXECUTIVE MANAGEMENT  
2014/2015 BUDGET  
01-01**

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>Commodities</b>								
6110 - Books & Publications	\$ 602	\$ 1,914	\$ 600	\$ 700	\$ 700	\$ 700	16.7%	0.0%
6120 - Office Supplies	\$ 1,716	\$ 797	\$ 2,000	\$ 1,500	\$ 2,000	\$ 2,000	0.0%	33.3%
6125 - Office Furniture	\$ 209	\$ -	\$ 500	\$ -	\$ -	\$ -	-100.0%	DNA
6130 - Supplies	\$ 3,775	\$ 5,140	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	0.0%
6151 - Hardware	\$ 1,312	\$ -	\$ -	\$ 800	\$ 3,000	\$ 3,000	DNA	275.0%
6165 - Recognition	\$ 1,769	\$ 1,413	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
6170 - Postage	\$ 1,599	\$ 583	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	0.0%
<b>TOTAL</b>	\$ 10,981	\$ 9,847	\$ 9,800	\$ 9,700	\$ 12,400	\$ 12,400	26.5%	27.8%
<b>TOTAL</b>	\$ 716,851	\$ 676,233	\$ 748,039	\$ 696,727	\$ 790,374	\$ 790,977	5.7%	13.5%

Administration / Finance Departments  
Organization Chart  
Fiscal Year Ended April 30, 2015

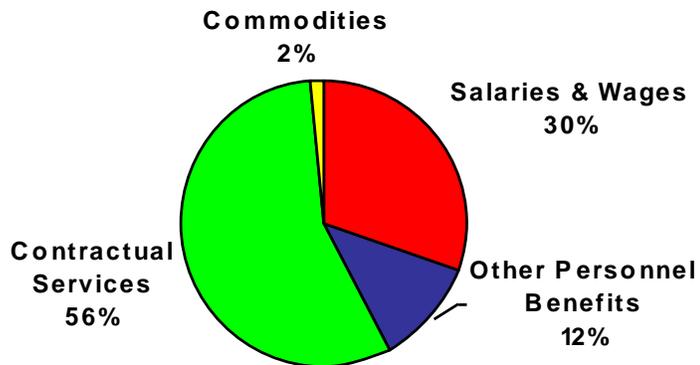


# Executive Management

## Executive Management Historical Expenditures



## Contractual Services Represent 56% of Adopted Budget



The FY 2015 Executive Management budget increased by \$114,744 from the FY 2013 actual. This increase is due to higher salaries and contractual services for FY 2015. Salaries increased by \$15,357 from FY 2013 because of the new salary amounts for the elected officials which became effective May 1, 2013. Contractual services increased by \$69,624 from FY 2013 because the City hired a lobbyist for \$36,000 annually and labor costs are estimated to increase by \$30,000 in FY 2015. Another important change is the Executive Management Secretary position was eliminated and the former Water Billing Clerk job title was modified to Administrative Assistant. Only 50% of the Administrative Assistant's salary is budgeted here, the other 50% is budgeted in Special Events.

# **EXECUTIVE MANAGEMENT DEPARTMENT**

## **MISSION STATEMENT**

The Executive Management Department's mission is to provide the Mayor and City Council with the information needed to make policy decisions, manage staff in an efficient and cost-effective implementation of those policies, and to facilitate communication between the city government, its residents, and others who have contact with the City. The mission also includes coordinating and managing the recruitment, employment, development and retention of the highest quality personnel within the financial resources available.

## **GOALS**

To research and make recommendations on matters of public policy requiring action by the City Council. To implement the policies of the Mayor and City Council as set forth in the resolutions and ordinances adopted throughout the year. To provide overall direction and support to department heads and senior staff in carrying out city services and programs.

## **FY 2013-2014 ACCOMPLISHMENTS**

1. Selected Harbour Contractors as the Construction Manager for the new Police Station and City Hall renovation.
2. In order to make way for the new municipal campus, supervised the demolition of the former Public Works garage, Building and Zoning structure, and a home owned by the City.
3. Guided the installation of the residential street lighting project.
4. Oversaw the property transfer of the Fik House to the Oakbrook Terrace Historical Society.
5. Provided economic development assistance to SIRVA, which relocated its corporate headquarters to Parkview Plaza.
6. Assisted in the publication of the City's newsletter, *Terrace Leaves*, which was published six (6) times during the year.
7. Improved the City's website, resulting in significant enhancements in government transparency.
8. Prepared for the Elected Officials Swearing-In Ceremony.
9. Closely monitored the class-action lawsuit against the on-line travel companies for failing to pay the correct amount of hotel taxes to the City.
10. Hired a lobbyist in July of 2013 to provide legislative services for a trial one (1) year period.
11. Instituted the CODE RED program for a trial one (1) year period. The program notifies participants with emergency weather notifications. Currently the program has 56 participants comprised of 3 businesses and 53 residents.

12. Monitored the development of the Oakbrook Terrace Square Shopping Center.
13. Updated the City's Goals and Objectives Plan for the period of 2013-2015.
14. Approved an Interim City Administrator Agreement.

### **FY 2014-2015 OBJECTIVES**

- To prepare and recommend an annual operating budget to be adopted prior to May 1<sup>st</sup> of each year, and to administer the approved expenditure operating and capital plans throughout the fiscal year.
- In conjunction with the Finance Director/Treasurer, provide monthly financial summaries to the Mayor, City Council and staff.
- To provide staff support and professional expertise to the City Council, any ad hoc or permanent City Council committees when created and other advisory boards and commissions as needed.
- To coordinate and supervise all City general legal, litigation, and legislative consulting assistance.
- To prepare the City Council meeting agendas and provide the information and materials necessary for appropriate review and action as required by the City Council.
- To continue to serve the City by active participation in intergovernmental groups and agencies such as the DuPage Mayors and Managers Conference (DMMC), West Central Municipal Conference (WCMC), Illinois Municipal League (IML), and the Metropolitan Mayors Caucus.
- To continue to serve the City by active participation in business, commercial, tourism, and economic development promotional agencies such as the Greater Oak Brook Chamber Of Commerce (GOCC) and the DuPage Convention and Visitors Bureau (DCVB).
- To review periodically the City's compensation policies and practices to ensure they remain competitive and recommend periodic adjustments as deemed necessary.
- To successfully conduct collective negotiations when necessary and appropriate.
- To respond in a timely and effective manner to citizen contacts and inquiries about city policies, programs, and services.

- To continue to clarify City policies by adopting administrative procedures to provide consistency to employees. Make periodic reviews of the City's Personnel Policy and Procedures Manual.
- To supervise, support and assist the Building and Zoning Administrator and consulting services providers in the review of the proposed residential and commercial developments in the City.
- To determine departmental training needs and secure resources to maintain a well-trained, educated staff.
- Set out purchasing rules and regulations for all City departments.
- Gather information for the Terrace Leaves, Cable Channel, and the Oakbrook Terrace Web Page.

# EXECUTIVE MANAGEMENT DEPARTMENT

## Fiscal Year 2014-2015 Budget Proposal

The Executive Management Department's budget request for the FY 2015 is \$790,374. The proposed budget increased \$114,141 compared to the FY 2013 actual.

The FY 2015 budget is 13% or \$93,647 higher than the current year estimate of \$696,727 due to the following reasons.

1. Contractual services increased by \$63,639 or 17% due to an increase in labor relations and litigation costs. The Police union contract expires on April 30, 2014. There are no litigation costs anticipated for FY 2014. However, the City always maintains a litigation line item that is budgeted in the event a lawsuit ensues.
2. Primary insurance costs are estimated to increase by 29% or \$22,177 over the current year.

**NARRATIVE REPORT**

**Department:** Executive Management      **Date:** December 2013  
**Activity:** 01-01      **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4110	Full-Time	\$141,508
	The budgeted amount represents the Interim City Administrator's salary in addition to 50% of the Administrative Assistant/Special Events Coordinator.	
4130	Part-Time Regular	\$26,752
	The part-time pay for the Deputy Clerk/Office Assistant is expensed here.	
4140	Part-time Other	\$69,500
	Budgeted amount includes the Mayor's annual salary and liquor commission salary for a combined total of \$34,000; the six (6) Aldermen's annual salaries at \$30,000 and the Clerk's annual salary of \$5,000. The Clerk's certification fee of \$500 is also budgeted here.	
4156	Sick Pay Incentive	\$2,600
	Requested amount funds the City's incentive program for all eligible employees.	
4500	Other Personnel Benefits	\$95,788
	These benefits include IMRF, FICA, unemployment insurance and insurance for life, dental, health for eligible persons. The increase is attributable to rising costs for health and dental insurance	
5600	Professional & Technical Services	\$13,000
	Grant writing services and miscellaneous services if needed.	
5601	Codification	\$8,000
	Annual fee to update the municipal code.	
5602	Minute Transcription Services	\$2,800
	Budgeted amount is for transcribing City Council minutes.	
5603	Lobbying Services	\$36,000
	The City hired a lobbyist beginning in July of 2013 at a rate of \$3,000 per month.	
5604	City Engineer	\$10,000
	General engineering services	

**NARRATIVE REPORT**

**Department:** Executive Management      **Date:** December 2013  
**Activity:** 01-01      **Prepared By:** Amy Marrero

Object Number	Narrative	Adopted
5605	Training and Conferences	\$2,000
	The requested funds are for training and conferences for the Interim City Administrator, Elected Officials, and Administrative staff. Training agencies include: Illinois Municipal League (IML), Illinois City/County Management Association (ILCMA), Illinois Public Employer Labor Relations Association (IPELRA), and National Public Employers Labor Relations Association (NPELRA).	
5610	Membership & Association Fees	\$12,500
	Membership in professional organizations for the Interim City Administrator and the City including: International City/County Management Association (ICMA), Illinois Municipal League (IML), Illinois Public Employer Labor Relations Association (IPELRA), National Public Employers Labor Relations Association (NPELRA), Illinois City/County Management Association (ILCMA), DuPage Mayors and Managers Conference (DMMC), West Central Municipal Conference (WCMC) Metropolitan Mayors Caucus, Chicago Metropolitan Agency for Planning (CMAP), and Public Salary.com. In addition, a donation to the DuPage Senior Citizens Council for meals on wheels for certain City residents is also budgeted here (\$1,500).	
5615	Meetings	\$1,500
	Requested amount is for attendance at various local, regional, and state meetings for the Interim City Administrator, Administrative staff, and Elected Officials.	
5625	Terrace Leaves Newsletter	\$20,000
	Bi-monthly publication, printing and mailing preparation for the six (6) page <i>Terrace Leaves</i> at an estimated cost of \$2,819 each issue for a total of \$16,914, plus bulk mail cost of \$3,086.	
5651	Employee Assistance Program	\$3,570
	The budgeted amount covers this benefit for all non-union employees.	
5660	Equipment Maintenance & Repair	\$3,000
	Department's share of the telephone system maintenance contract and copier machine use and maintenance. Amount has increased due to maintenance on the aging telephone system that is not covered under the maintenance agreement.	
5663	Vehicle Maintenance & Repair	\$1,000
	Requested funds maintain the Administrator's pooled vehicle.	
5665	Telephone Service	\$6,500

**NARRATIVE REPORT**

<b>Department:</b>	Executive Management	<b>Date:</b>	December 2013
<b>Activity:</b>	01-01	<b>Prepared By:</b>	Amy Marrero

Object Number	Narrative	Adopted
	This figure is the calculated split between all City departments for telephone system charges.	
5671	General Legal Services	\$110,000
	Budgeted figure is for the fees from the Office of the City Attorney and any other general legal service costs.	
5672	Prosecutions	\$70,000
	The amount reflects an increase of 8% over FY 2014 due to the in-house prosecutions of DUI offenses which began in FY 2013.	
5673	Litigation	\$30,000
	Budget figure is for the fees from the Office of the City Attorney and any other legal firms supplying litigation services.	
5674	Labor Relations	\$60,000
	Budgeted figure is for the fees from the Office of the Special Labor Counsel and any other legal firms supplying collective bargaining and personnel related services. The amount includes funds for the continued union contract negotiations.	
5675	Administrative Hearing Services	\$6,000
	Fees provide for an administrative hearing officer required for violations of the towing ordinance and business license violations.	
5677	Contingency	\$15,000
	This account is established as a contingency for unforeseen or emergency expenditures.	
5700	Public Information	\$1,000
	Budgeted figure includes the City's hosting fees for the City's website (\$500), the City's e-mail service host (\$200), and miscellaneous costs (\$300).	
5785	Library Services	\$29,119
	Gross cost for Oakbrook Terrace residents to use the Villa Park Public Library. Household pays 20% of the library rate. The amount reflects a 3% increase over last year's actuals.	
6151	Hardware	\$3,000
	Budgeted amount includes new notebook, desktop, and laser printer for Mayor and City Administrator's offices.	

**NARRATIVE REPORT**

**Department:** Executive Management      **Date:** December 2013  
**Activity:** 01-01      **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
6165	Recognition	\$1,500
	This line item funds employee career milestone awards, retirement plaques, and commemoration of events.	
6170	Postage	\$1,200
	Department's share of postage, plus overnight and bulk mailing.	

# Police Department

**CITY OF OAKBROOK TERRACE  
POLICE DEPARTMENT  
2014/2015 BUDGET  
01-02**

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 1,945,965	1,945,213	\$ 2,055,110	\$ 2,064,695	\$ 2,202,414	\$ 2,255,684	9.8%	9%
<b>Other Personnel Benefits</b>	\$ 525,939	474,988	\$ 591,296	\$ 599,825	\$ 739,440	\$ 692,461	17.1%	15.4%
<b>Contractual Services</b>	\$ 295,253	298,937	\$ 301,866	\$ 318,758	\$ 318,687	\$ 318,687	5.6%	0.0%
<b>Commodities</b>	\$ 113,538	138,486	\$ 106,600	\$ 100,250	\$ 104,700	\$ 104,700	-1.8%	4.4%
<b>Capital Expenditures</b>	\$ 65,165	13,028	\$ 87,739	\$ 83,100	\$ 61,308	\$ 61,308	-30.1%	-26.2%
<b>DEPARTMENT TOTAL</b>	\$ 2,945,860	2,870,652	\$ 3,142,611	\$ 3,166,627	\$ 3,426,550	\$ 3,432,839	9.2%	8.4%

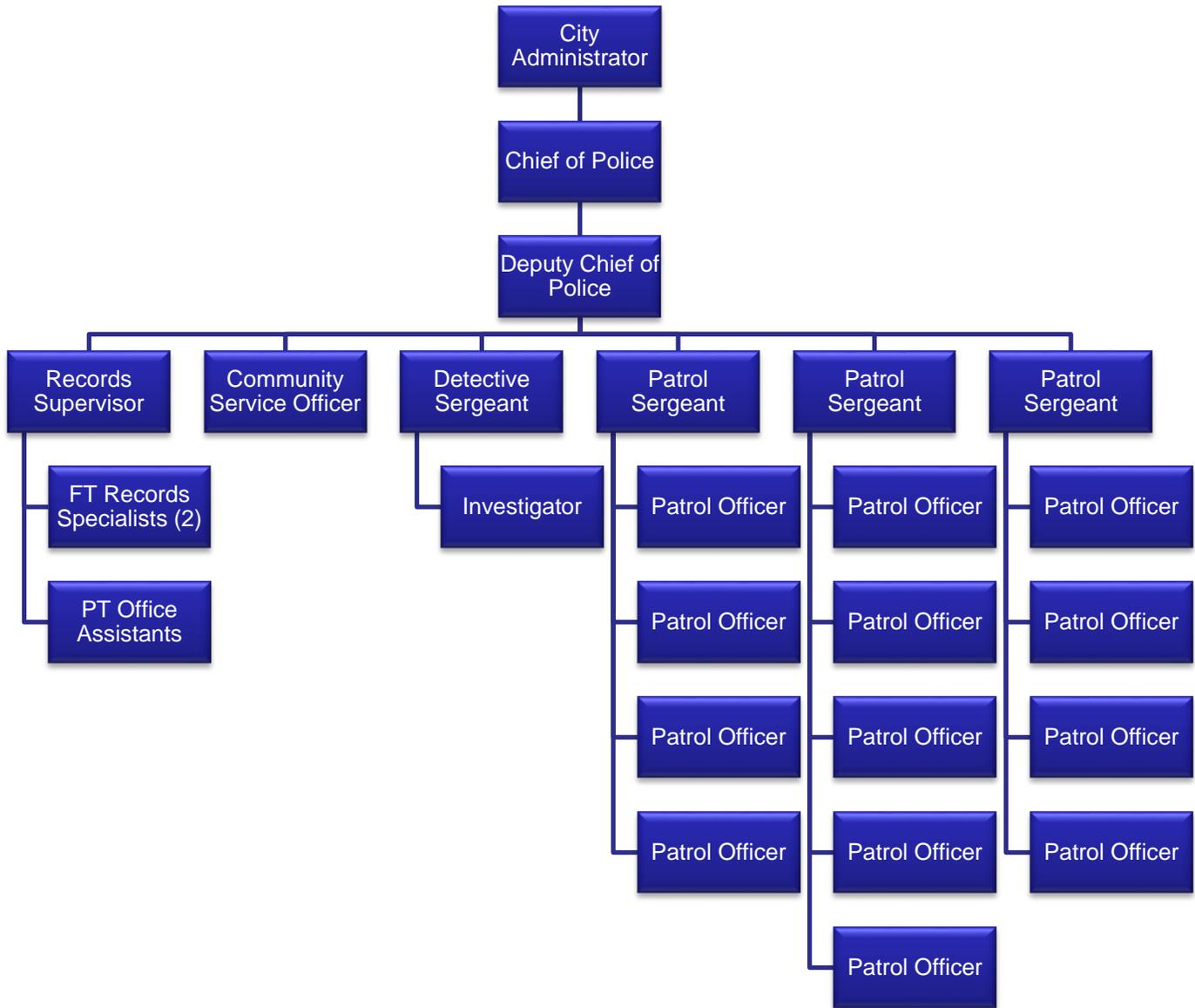
<b>Salaries &amp; Wages</b>								
4110-01 - Full-time Administrative	\$ 322,648	268,448	\$ 283,753	\$ 325,000	\$ 392,594	\$ 443,957	56.5%	36.6%
4110-02 - Full-time Sergeants	\$ 268,864	293,422	\$ 288,620	\$ 288,620	\$ 299,475	\$ 299,475	3.8%	3.8%
4110-03 - Full-time Patrol Officers	\$ 895,253	978,120	\$ 985,454	\$ 930,000	\$ 998,335	\$ 998,335	1.3%	7.3%
4110-04 - Full-time Investigations	\$ 148,541	108,724	\$ 181,284	\$ 181,284	\$ 188,481	\$ 188,481	4.0%	4.0%
4111-02 - Court Stand-by Sgts	\$ -	-	\$ 9,222	\$ 2,000	\$ 2,366	\$ 2,366	-74.3%	18.3%
4111-03 - Court Stand-by Patrol	\$ -	-	\$ 6,933	\$ 6,933	\$ 7,462	\$ 7,462	7.6%	7.6%
4111-04 - Court Stand-by Invest	\$ -	-	\$ 8,367	\$ 1,500	\$ 2,175	\$ 2,175	-74.0%	45.0%
4120-01 - Overtime Administrative	\$ 8,122	4,411	\$ 6,094	\$ 6,094	\$ 6,338	\$ 6,481	6.3%	6.3%
4120-02 - Overtime Sergeants	\$ 27,552	28,060	\$ 18,540	\$ 18,540	\$ 19,200	\$ 19,200	3.6%	3.6%
4120-03 - Overtime Patrol Officers	\$ 83,375	78,280	\$ 57,154	\$ 97,000	\$ 57,024	\$ 57,024	-0.2%	-41.2%
4120-04 - Overtime Investigations	\$ 10,422	5,799	\$ 19,711	\$ 10,000	\$ 20,519	\$ 20,519	4.1%	105.2%
4130 - Part-time Regular	\$ 68,223	86,285	\$ 72,278	\$ 90,000	\$ 78,377	\$ 80,140	10.9%	-11.0%
4150-02 - Court Time Sergeants	\$ 6,405	4,129	\$ 6,000	\$ 5,500	\$ 5,500	\$ 5,500	-8.3%	0.0%
4150-03 - Court Time Patrol Off.	\$ 54,310	36,788	\$ 48,048	\$ 35,000	\$ 56,852	\$ 56,852	18.3%	62.4%
4150-04 - Court Time Investigations	\$ 2,051	214	\$ 1,985	\$ 1,000	\$ 1,490	\$ 1,490	-24.9%	49.0%
4156 - Police Power Test Incentive	\$ 3,400	3,400	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	0.0%	0.0%
4160-02 - Holiday Pay Sergeants	\$ 11,227	12,478	\$ 15,541	\$ 15,541	\$ 16,126	\$ 16,126	3.8%	3.8%
4160-03 - Holiday Pay Patrol Off.	\$ 22,482	33,597	\$ 27,926	\$ 27,926	\$ 29,312	\$ 29,312	5.0%	5.0%
4160-04 - Holiday Pay Investigations	\$ 6,305	807	\$ 7,220	\$ 7,220	\$ 7,974	\$ 7,974	10.4%	10.4%
4170-01 - Vacation Buy Back Admn	\$ 2,100	2,251	\$ 2,273	\$ 2,273	\$ 2,324	\$ 2,324	2.2%	2.2%
4170-02 - Vacation Buy Back Sergrts	\$ 1,687	-	\$ 1,921	\$ 1,921	\$ 1,969	\$ 1,969	2.5%	2.5%
4170-03 - Vacation Buy Back Patrol	\$ -	-	\$ 1,444	\$ 6,000	\$ 3,109	\$ 3,109	115.3%	-48.2%
4170-04 - Vacation Buy Back Invest	\$ 2,998	-	\$ 1,743	\$ 1,743	\$ 1,812	\$ 1,812	4.0%	4.0%
<b>TOTAL</b>	\$ 1,945,965	1,945,213	\$ 2,055,110	\$ 2,064,695	\$ 2,202,414	\$ 2,255,684	9.8%	9.3%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 22,276	22,350	\$ 21,563	\$ 23,000	\$ 25,904	\$ 32,124	49.0%	39.7%
4520-01 FICA Administrative	\$ 29,180	26,660	\$ 27,703	\$ 33,500	\$ 36,485	\$ 40,560	46.4%	21.1%
4520-02 FICA Sergeants	\$ 22,988	24,712	\$ 25,998	\$ 22,079	\$ 26,365	\$ 26,365	1.4%	19.4%
4520-03 FICA Patrol Officers	\$ 78,817	84,794	\$ 86,212	\$ 71,145	\$ 88,135	\$ 88,135	2.2%	23.9%
4520-04 FICA Investigations	\$ 12,142	9,162	\$ 16,854	\$ 13,868	\$ 17,018	\$ 17,018	1.0%	22.7%
4530-01 Health Ins. Administrative	\$ 75,028	46,482	\$ 62,076	\$ 84,228	\$ 100,523	\$ 94,138	51.7%	11.8%
4535-02 Health/Dental Sergeants	\$ 65,639	58,194	\$ 79,278	\$ 79,278	\$ 91,329	\$ 84,578	6.7%	6.7%
4535-03 Health/Dental Patrol	\$ 163,141	169,068	\$ 210,988	\$ 210,988	\$ 272,996	\$ 234,685	11.2%	11.2%
4535-04 Health/Dental Invest	\$ 29,972	8,892	\$ 30,970	\$ 30,970	\$ 35,655	\$ 32,678	5.5%	5.5%
4535-05 Health Insurance OPEB	\$ 9,838	8,444	\$ 12,432	\$ 12,258	\$ 15,241	\$ 13,400	7.8%	9.3%
4540-01 Dental Ins. Administrative	\$ 5,219	3,950	\$ 4,130	\$ 5,418	\$ 6,172	\$ 4,441	7.5%	-18.0%
4550-01 Life Ins. Administrative	\$ 986	813	\$ 880	\$ 880	\$ 1,327	\$ 1,471	67.2%	67.2%
4550-02 Life Ins. Sergeants	\$ 859	874	\$ 901	\$ 901	\$ 1,005	\$ 1,005	11.5%	11.5%
4550-03 Life Ins. Patrol Officers	\$ 2,698	2,683	\$ 3,073	\$ 3,073	\$ 3,353	\$ 3,353	9.1%	9.1%
4550-04 Life Ins. Investigations	\$ 478	250	\$ 568	\$ 568	\$ 632	\$ 632	11.2%	11.2%
4570-01 Unemployment Ins. Adm.	\$ 2,163	2,646	\$ 2,909	\$ 2,909	\$ 6,921	\$ 7,498	157.7%	157.7%
4570-02 Unemployment Ins. Serg.	\$ 753	793	\$ 794	\$ 794	\$ 1,730	\$ 1,730	117.9%	117.9%
4570-03 Unemployment Ins. Patrol	\$ 3,261	3,953	\$ 3,438	\$ 3,438	\$ 7,497	\$ 7,497	118.1%	118.1%
4570-04 Unemployment Ins. Invest	\$ 502	264	\$ 529	\$ 529	\$ 1,153	\$ 1,153	118.0%	118.0%
<b>TOTAL</b>	\$ 525,939	474,988	\$ 591,296	\$ 599,825	\$ 739,440	\$ 692,461	17.1%	15.4%

**CITY OF OAKBROOK TERRACE  
POLICE DEPARTMENT  
2014/2015 BUDGET  
01-02**

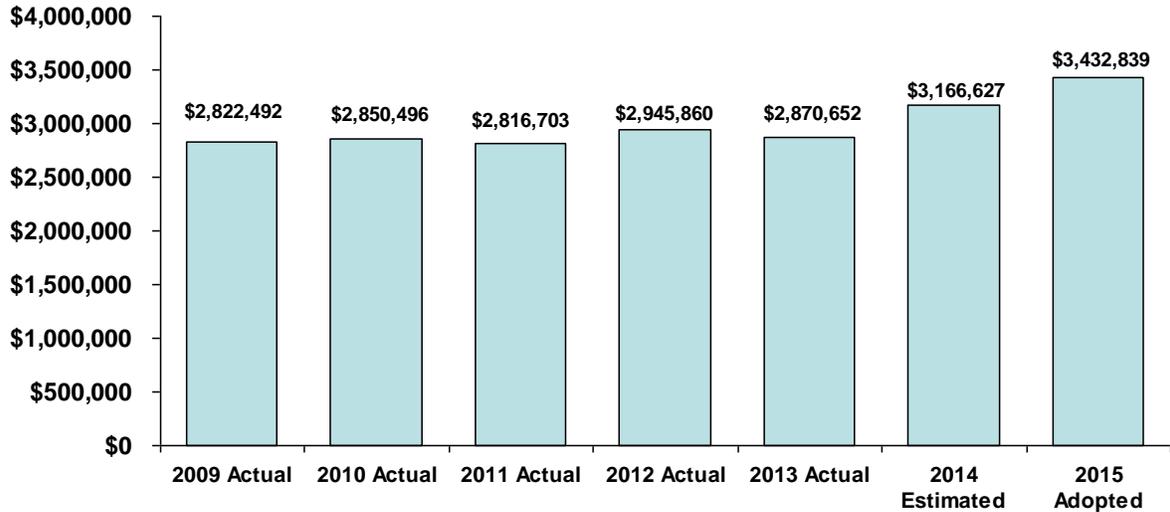
	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 6,198	16,515	\$ 7,500	\$ 7,500	\$ 7,550	\$ 7,550	0.7%	0.7%
5605 - Training/Conferences	\$ 7,215	5,159	\$ 9,000	\$ 10,400	\$ 7,500	\$ 7,500	-16.7%	-27.9%
5607 - Continuing Education	\$ -	-	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	0.0%	DNA
5610 - Membership & Association	\$ 1,115	933	\$ 1,000	\$ 1,000	\$ 1,200	\$ 1,200	20.0%	20.0%
5611 - Support Services	\$ 20,693	8,752	\$ 10,715	\$ 12,000	\$ 10,715	\$ 10,715	0.0%	-10.7%
5615 - Meetings	\$ 711	209	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
5635 - Deductible Payments	\$ -	425	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
5650 - Physical Exams	\$ 85	380	\$ -	\$ 400	\$ 400	\$ 400	DNA	0.0%
5655 - Equipment Lease & Rental	\$ 501	425	\$ 501	\$ 501	\$ 501	\$ 501	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 19,706	18,003	\$ 15,500	\$ 20,000	\$ 16,371	\$ 16,371	5.6%	-18.1%
5663 - Vehicle Maint & Repair	\$ 22,836	22,724	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	0.0%	0.0%
5665 - Telephone Service	\$ 5,279	5,751	\$ 5,000	\$ 6,400	\$ 6,400	\$ 6,400	28.0%	0.0%
5668 - Communications	\$ 10,846	11,225	\$ 10,500	\$ 11,000	\$ 11,000	\$ 11,000	4.8%	0.0%
5670 - Travel Expense	\$ 50	-	\$ 50	\$ 250	\$ 250	\$ 250	400.0%	0.0%
5680 - DuComm	\$ 182,740	186,320	\$ 196,000	\$ 187,007	\$ 206,000	\$ 206,000	5.1%	10.2%
5695 - Animal Control	\$ 140	-	\$ 300	\$ 300	\$ 300	\$ 300	0.0%	0.0%
5700 - Public Information	\$ -	19	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5705 - Filing Fees	\$ 2,134	2,770	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000	20.0%	0.0%
5715 - Uniform Allowance	\$ 12,733	17,078	\$ 11,400	\$ 30,000	\$ 15,000	\$ 15,000	31.6%	-50.0%
5720 - Printing	\$ 2,272	2,248	\$ 2,400	\$ 3,000	\$ 3,000	\$ 3,000	25.0%	0.0%
<b>TOTAL</b>	<b>\$ 295,253</b>	<b>298,937</b>	<b>\$ 301,866</b>	<b>\$ 318,758</b>	<b>\$ 318,687</b>	<b>\$ 318,687</b>	<b>5.6%</b>	<b>0.0%</b>
<b>Commodities</b>								
6110 - Books & Publications	\$ 1,129	1,259	\$ 1,000	\$ 1,200	\$ 1,500	\$ 1,500	50.0%	25.0%
6120 - Office Supplies	\$ 6,424	3,290	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.0%	0.0%
6125 - Office Furniture	\$ 3,075	-	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	100.0%	0.0%
6126 - Towing Expenses	\$ 3,267	5,480	\$ 5,000	\$ 7,000	\$ 7,500	\$ 7,500	50.0%	7.1%
6130 - Supplies	\$ 16,850	14,089	\$ 11,000	\$ 14,000	\$ 14,000	\$ 14,000	27.3%	0.0%
6131 - DUI Equipment	\$ 5,686	48,149	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
6150 - Software	\$ 1,502	2,022	\$ -	\$ 1,700	\$ 2,100	\$ 2,100	DNA	23.5%
6151 - Hardware	\$ 2,431	3,445	\$ 600	\$ 1,500	\$ 1,800	\$ 1,800	200.0%	20.0%
6170 - Postage	\$ 1,821	834	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	25.0%	0.0%
6180 - Fuel	\$ 69,704	59,918	\$ 80,500	\$ 66,350	\$ 69,300	\$ 69,300	-13.9%	4.4%
6190 - Non-Capital Equipment	\$ 1,648	-	\$ 1,000	\$ -	\$ -	\$ -	-100.0%	DNA
<b>TOTAL</b>	<b>\$ 113,538</b>	<b>138,486</b>	<b>\$ 106,600</b>	<b>\$ 100,250</b>	<b>\$ 104,700</b>	<b>\$ 104,700</b>	<b>-1.8%</b>	<b>4.4%</b>
<b>Capital Expenditures</b>								
7130 - Vehicles	\$ 65,165	13,028	\$ 87,739	\$ 83,100	\$ 61,308	\$ 61,308	-30.1%	-26.2%
<b>TOTAL</b>	<b>\$ 65,165</b>	<b>13,028</b>	<b>\$ 87,739</b>	<b>\$ 83,100</b>	<b>\$ 61,308</b>	<b>\$ 61,308</b>	<b>-30.1%</b>	<b>-26.2%</b>
<b>TOTAL</b>	<b>\$ 2,945,860</b>	<b>2,870,652</b>	<b>\$ 3,142,611</b>	<b>\$ 3,166,627</b>	<b>\$ 3,426,550</b>	<b>\$ 3,432,839</b>	<b>9.2%</b>	<b>8.4%</b>

Police Department  
Organization Chart  
Fiscal Year Ended April 30, 2015

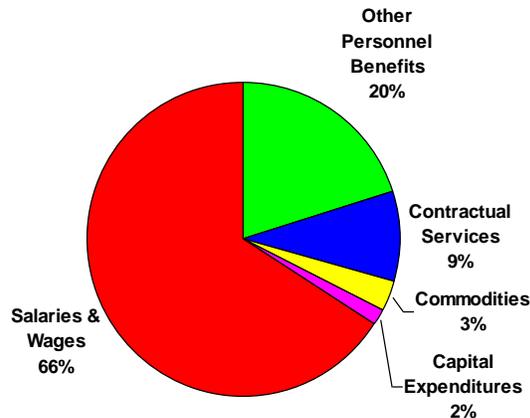


# Police

## Police Historical Expenditures



### Salaries & Wages Represent 66% of Adopted Budget



The Police Department budget request for FY 2015 is \$3,432,839. This is an increase of \$562,187 or 20% from last year's actual and 8% from the FY 2014 estimate. Salaries increased by 9% or \$190,989 over the FY 2014 estimate due to mandatory Police Union pay increases and the salary for the new Deputy Chief of Police and Community Service Officer. Other personnel benefits increased by \$92,636 or 4.5% from the current year due to higher insurance premiums. The Capital Expenditure request for FY 2015 is \$61,308 which includes the replacement of two (2) vehicles.

# **POLICE DEPARTMENT**

## **MISSION STATEMENT**

The Police Department's mission consists of the following: to provide essential public safety services; preserve law and order; reduce crime and its effects; aid and promote traffic safety; protect the constitutional rights of all persons; and to provide proactive and effective responses to issues of public safety in the community.

## **GOALS**

- Establish the police force as a strong presence in the community to serve as a deterrent to and minimize the opportunity for the commission of crimes.
- To work closely with other local law enforcement agencies, while promoting cooperation and coordination with county, state, and federal officials on multi-jurisdictional matters.
- To take advantage of technological innovations when those innovations are consistent with the furtherance of the Department's mission.
- To prepare the Department to respond to possible local terrorist threats and natural disasters.

## **FY 2013-14 ACCOMPLISHMENTS**

1. Revised and updated the Emergency Operations Plan for the City.
2. Drafting a new Policy and Procedure Manual.
3. Completed new training manual for all administrative officers.
4. Working with the Police Commission to hire two (2) new police officers.
5. The Police Department's new state certified School Resource Officer is working closely with officials from School District #45 and School District #48 to ensure that the most current training and safety procedures are being practiced.
6. Implemented the Child Safety Restraint Safety Program whereby the Police Department's state certified Child Restraint Seat Officer inspects the vehicle restraint seats for current residents.
7. Implemented the Lockbox Program whereby residents may place a lockbox on their door so in case of an emergency, police personnel can obtain a code from DuComm to gain entry and render aid to the resident.

## **FY 2014-15 OBJECTIVES**

- Continue traffic enforcement with the Administrative Tow Enforcement Ordinance on all Class A Misdemeanor and Felony arrests. Increasing the City's adjudication hearings to include local ordinance arrests.
- Maintain our working partnership with the DuPage County Major Crimes Task Force. This group is actively assisting our Detective Unit in the investigation of a 34 year old homicide.
- Maintain our working partnership with the (DuCART) DuPage County Accident Reconstruction Team Task Force to assist our community with all major accident investigations.
- Continue to successfully utilize the LESO surplus program which makes excess Department of Defense property and equipment available to local law enforcement at minimal or no cost to the city.
- Search for and participate in Local, State and Federal grants and funding opportunities to acquire equipment and services for law enforcement.
- Maintain a high level of proficiency and readiness in Homeland Security and Department of Health issues through training, planning and exercises.
- Continue to provide high visibility police patrols throughout the City with a main focus on our two local schools.
- Continue the training and education necessary to maintain the highest standards of professionalism within the Police Department.
- Using DUI Tech Funds continue to replace two high-mileage marked police cars to maintain a viable fleet of emergency response vehicles with new LED light bars.
- Implement a Community Service Officer Program.
- Update Police department's server to include all upgraded software.



# POLICE DEPARTMENT

## Fiscal Year 2014-2015 Budget Proposal

The Police Department budget request for FY 2015 is \$3,426,550. This is an increase of \$259,923 or 8.2% from the FY 2014 estimate and a 19% increase over the FY 2013 actual.

Salaries and personnel benefits comprise 86% of the total operating budget at \$2,941,854. Salaries and benefits increased by \$277,334 over the FY 2014 estimate due to the hiring of a Deputy Chief of Police, higher insurance premiums and projected Police union pay increases. The proposed salaries also include a 4% increase for non-union employees moving up the step plan and a 1% bonus for employees at the top of the step.

FY 2015 contractual services at \$318,687 will remain on par with the FY 2014 estimate of \$318,758. Commodities are projected to increase by 4.4% or \$4,450 from the current year estimate. Fuel is the costliest line item for commodities and is estimated to increase by \$2,950 more than the current year estimate of \$66,350.

The Capital Expenditure request for FY 2014 is \$61,308, which is \$21,792 lower than the current year estimate. The FY 2014 budget decreased because the Police Department requested the replacement of two (2) vehicles as opposed to the three (3) for FY 2014. As with past years the vehicle replacements will be funded from the DUI Equipment fund. This account is funded with monies collected in DUI fines and is self-generating with regards to revenue. This is allowed by State Statute, so that the City can utilize this revenue to purchase equipment related to DUI. The City advertises its commitment to aggressive DUI enforcement by applying a decal announcing that the vehicles were purchased with DUI fine monies.

<b>Police Operating Indicators</b>	<b>Per Calendar Year</b>			
	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
Accidents	410	400	456	400
Crime Incidents	834	759	846	867
Traffic Citations	4,205	3,378	3,780	4,484
Parking Citations	537	208	318	364
Administrative Tows	342	247	315	385
DUI Arrests	50	77	162	147
Other Traffic Arrests	390	260	273	323
Uninsured Motor Vehicles	716	544	618	182
Local Ordinance Arrests	165	38	98	84
<b>Totals</b>	<b>7,649</b>	<b>5,911</b>	<b>6,866</b>	<b>7,236</b>

**NARRATIVE REPORT**

**Department:** Police Department      **Date:** December 2013  
**Activity:** 01-02      **Prepared By:** Chief Wayne Holakovsky

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4110	<b>Full-time Salaries</b>	\$1,930,248
	Administrative and Command Staff includes the Chief, Records Supervisor, and two Records Specialists. Unionized employees salaries are based on negotiated contract. Budgeted amount includes department staffing as follows: Administrative and Command Staff (5) - \$443,957 Sergeants (3) - \$299,475 Patrol Officers (13) - \$998,335 Investigations (1) Patrol Officers, and (1) Sgt - \$188,481	
4111	<b>Court Stand-By</b>	\$12,003
	Budgeted amount is for officer's stand-by pay before court appearances as per the contract. Sergeants - \$2,366 Patrol Officers - \$7,462 Investigations - \$2,175	
4120	<b>Overtime</b>	\$103,224
	Overtime is categorized by personnel sub-division: Administrative Staff - \$6,481 Sergeants - \$19,200 Patrol Officers - \$57,024 Investigations - \$20,519	
4130	<b>Part-time Regular</b>	\$80,140
	Part-time employees man the police desk on weekends and cover for full-time employees taking time off. Estimated hours and cost by category are: Midnight & Weekend Desk Coverage (4,576 hours) Vacation & Sick Coverage (280 hours) Holiday and Other Coverage (80 hours)	

**NARRATIVE REPORT**

**Department:** Police Department      **Date:** December 2013  
**Activity:** 01-02      **Prepared By:** Chief Wayne Holakovsky

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4150	Court Time	\$63,842
	<p>Court Time includes officer's appearance in felony, misdemeanor, and traffic courts for trials and pre-trial motions. Court time is broken out by personnel divisions:</p> <p>Sergeants Court Appearances - \$5,500                      Patrol Officers Court Appearances - \$56,852                      Investigators Court Appearances - \$1,490</p>	
4156	Police Power Test Incentive Pay	\$3,600
	Per the collective bargaining agreement, members that pass the power test will earn a \$200 payment.	
4160	Holiday Pay	\$53,412
	<p>Budgeted amount is for department personnel working paid holidays and holiday benefit by employment group:</p> <p>Sergeants - \$16,126                      Patrol Officers - \$29,312                      Investigations - \$7,974</p>	
4170	Vacation Buy Back	\$9,214
	Union employees are entitled to sell back one week of vacation per labor agreement. Request is based on assumption of one investigator, one sergeant, and one patrol officer selling back vacation.	
4500	Other Personnel Benefits	\$692,461
	These benefits include IMRF, FICA, and insurance for life, dental, health and unemployment. This increase is attributable to rising health and dental insurance costs.	
5600	Professional & Technical Services	\$7,550
	Hahn & Associates performs on-call social services for the Police Department (4% increase from 2013-2014 = \$7,115). Expenses for a collection service and power test facilitator are expensed here.	

**NARRATIVE REPORT**

**Department:** Police Department                      **Date:** December 2013  
**Activity:** 01-02    **Prepared By:** Chief Wayne Holakovsky

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5605	<b>Training and Conferences</b>	\$7,500
	The budgeted figure includes multi-regional training (NEMRT \$2,000 = 20 officers at \$100 each, plus \$1,000 course fees). Staff and Command Course for Chief. Two (2) state conferences for the Chief and training courses as mandated by the Illinois Police Training Act. In addition Homicide Investigators, Gang Officers recertification, and driving school for all officers.	
5607	<b>Continuing Education</b>	\$3,500
	Tuition reimbursement provided under terms of union contract.	
5610	<b>Membership &amp; Association</b>	\$1,200
	Command level, Detective, Records and Specialized Officer memberships and professional associations.	
5611	<b>Support Services</b>	\$10,715
	Major Crimes Task Force                      \$ 500	
	DuPage Children’s Center                      \$ 1,000	
	ETSB    \$ 2,500	
	LP Police Pro,    \$ 600	
	BEAST    \$ 900	
	Elmhurst Range Fee                                      \$ 750	
	Critical Reach Fee                                      \$ 265	
	Illinois LESO Surplus Revolving Fund              \$ 400	
	NetRMS Fee    \$ 800	
	Leads On-Line    \$1,800	
	DuPage County Data Processing Fee              \$ 200	
	NIPAS Mobile Field Force                              \$1,000	
5615	<b>Meetings</b>	\$1,000
	Meeting expenses and work luncheons. This line item also includes overnight travel and accommodation expenses for investigations.	
5635	<b>Deductible Payments</b>	\$2,000

**NARRATIVE REPORT**

**Department:** Police Department      **Date:** December 2013  
**Activity:** 01-02      **Prepared By:** Chief Wayne Holakovsky

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5660	Equipment Maintenance & Repair	\$16,371
	Budgeted amount is for annual service on departmental equipment including: Office machines--\$400 Copy machine maintenance--\$800 Base radio, repeaters and console--\$3,971 Printrak Live Scan maintenance--\$6,400 Star Witness Video System maintenance - \$1,500 Misc \$3,300	
5663	Vehicle Maintenance & Repair	\$23,000
	Budgeted amount includes non-warranty vehicle repairs, car washes, and battery maintenance.	
5665	Telephone Service	\$6,400
	Department's share of phone system charges plus Radio Repeater and DuComm line.	
5668	Communication	\$11,000
	Nine (9) Verizon cellular telephones and thirteen (13) cellular modem service for Mobile Data Terminals.	
5680	DuComm	\$206,000
	Budgeted figure is comprised of City's fair share for 20 officers X \$9,614 Estimated budget increase of 4.5% Also included in this line item is a 7% increase for a municipal share of a second DuComm Communications Center	
5705	Filing Fees	\$3,000
	Processing fees, Subpoenas fees, notaries, vehicle titles and registrations, and seized vehicle title transfers.	

**NARRATIVE REPORT**

**Department:** Police Department                      **Date:** December 2013  
**Activity:** 01-02    **Prepared By:** Chief Wayne Holakovsky

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5715	Uniform Allowance	\$15,000
	Projected cost includes the following items: Uniform Replacement--\$9,700 Detective Clothing Allowance--\$1,800 Ballistic Vest Replacement (\$700 X5) --\$3,500	
5720	Printing	\$3,000
	Printing of forms, reports, business cards, citations, parking tickets, placards, etc.	
6110	Books & Publications	\$1,500
	Purchasing of updated law books and references	
6125	Office Furniture	\$1,000
	Replacement of several chairs and office cabinet	
6126	Towing Expenses	\$7,500
	Expenses related to the administrative tow program, i.e. forms and certified mail.	
6130	Supplies	\$14,000
	Supplies necessary for police operations including batteries, evidence collection supplies, ammunition, targets and Taser supplies, flares, first aid equipment.	
6131	DUI Equipment	\$1,500
	Monies collected from DUI court fines must be used to purchase equipment for DUI enforcement and education (\$500). The request (\$1,000) for DVD disks, mouthpieces and other DUI supplies.	
6150	Software	\$2,100
	Software to cover upgrades to administrative software	
1800	Hardware	\$1,800

**NARRATIVE REPORT**

**Department:** Police Department      **Date:** December 2013  
**Activity:** 01-02      **Prepared By:** Chief Wayne Holakovsky

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
	Hardware to purchase three (3) computers for the department	
6170	Postage	\$2,500
	Postage, UPS and Fed-Ex mailing and shipping costs.	
6180	Fuel	\$69,300
	Approximately 21,000 gallons of gasoline for police vehicles based on \$3.30 per gallon.	
7130	Capital Vehicles	\$61,308
	Budgeted amount is for one (1) administrative vehicles and one (1) marked SUV. This budgeted amount also includes complete set up for radio's and lights.	

# Building & Zoning

**CITY OF OAKBROOK TERRACE**  
**BUILDING & ZONING**  
**2014/2015 BUDGET**  
**01-03**

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 179,050	\$ 184,168	\$ 146,110	\$ 143,576	\$ 213,761	\$ 218,428	49.5%	52.1%
<b>Other Personnel Benefits</b>	\$ 70,324	\$ 65,866	\$ 52,561	\$ 53,051	\$ 72,671	\$ 71,372	35.8%	34.5%
<b>Contractual Services</b>	\$ 101,887	\$ 94,144	\$ 123,985	\$ 121,620	\$ 131,720	\$ 131,720	6.2%	8.3%
<b>Commodities</b>	\$ 1,560	\$ 2,755	\$ 2,700	\$ 2,800	\$ 4,900	\$ 4,900	81.5%	75.0%
<b>DEPARTMENT TOTAL</b>	\$ 352,820	\$ 346,933	\$ 325,356	\$ 321,047	\$ 423,052	\$ 426,420	31.1%	32.8%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 149,522	\$ 147,502	\$ 101,576	\$ 101,576	\$ 168,432	\$ 172,222	69.5%	69.5%
4120 - Overtime	\$ 2,599	\$ 2,436	\$ 4,601	\$ 1,000	\$ 2,800	\$ 2,863	-37.8%	186.3%
4130 - Part-time Regular	\$ 22,279	\$ 29,280	\$ 30,483	\$ 36,000	\$ 36,229	\$ 37,043	21.5%	2.9%
4140 - Part-time Other	\$ 4,650	\$ 4,950	\$ 9,450	\$ 5,000	\$ 6,300	\$ 6,300	-33.3%	26.0%
<b>TOTAL</b>	\$ 179,050	\$ 184,168	\$ 146,110	\$ 143,576	\$ 213,761	\$ 218,428	49.5%	52.1%

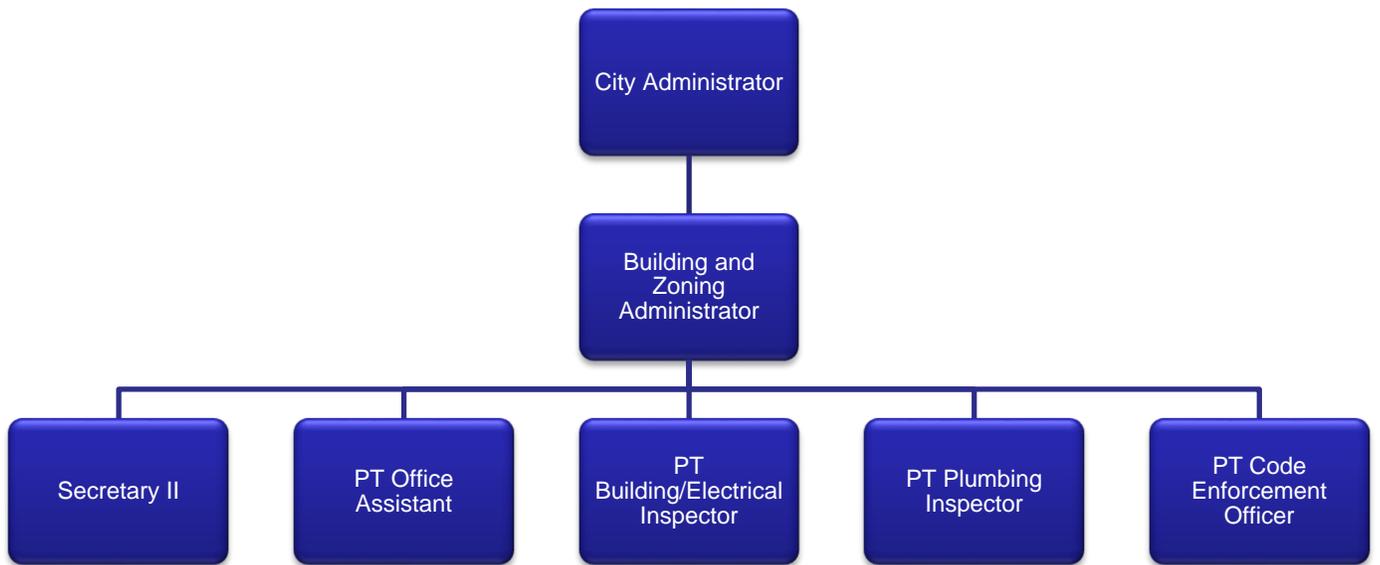
<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 22,995	\$ 22,676	\$ 17,465	\$ 18,181	\$ 27,495	\$ 28,114	61.0%	54.6%
4520 - FICA	\$ 13,586	\$ 13,840	\$ 11,210	\$ 10,984	\$ 16,353	\$ 16,721	49.2%	52.2%
4530 - Health Insurance	\$ 30,276	\$ 25,865	\$ 21,403	\$ 21,403	\$ 24,739	\$ 22,478	5.0%	5.0%
4540 - Dental Insurance	\$ 2,345	\$ 2,257	\$ 1,645	\$ 1,645	\$ 1,793	\$ 1,768	7.5%	7.5%
4550 - Life Insurance	\$ 361	\$ 362	\$ 309	\$ 309	\$ 561	\$ 561	81.6%	81.6%
4570 - Unemployment Ins	\$ 760	\$ 866	\$ 529	\$ 529	\$ 1,730	\$ 1,730	227.0%	227.0%
<b>TOTAL</b>	\$ 70,324	\$ 65,866	\$ 52,561	\$ 53,051	\$ 72,671	\$ 71,372	35.8%	34.5%

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 89,672	\$ 80,652	\$ 107,600	\$ 104,000	\$ 88,600	\$ 88,600	-17.7%	-14.8%
5602 - Rental Inspection	\$ 1,821	\$ 2,375	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	0.0%
5603 - Business License Inspection	\$ 490	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5604 - City Engineer	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	DNA	DNA
5605 - Training/Conferences	\$ 65	\$ -	\$ 900	\$ 400	\$ 900	\$ 900	0.0%	125.0%
5610 - Membership/Assoc Fees	\$ 475	\$ 463	\$ 550	\$ 550	\$ 550	\$ 550	0.0%	0.0%
5615 - Meetings	\$ 27	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 241	\$ 257	\$ 260	\$ 260	\$ 260	\$ 260	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 1,578	\$ 1,482	\$ 1,400	\$ 1,600	\$ 1,600	\$ 1,600	14.3%	0.0%
5665 - Telephone Service	\$ 1,982	\$ 2,175	\$ 2,000	\$ 2,600	\$ 2,600	\$ 2,600	30.0%	0.0%
5668 - Communications	\$ 314	\$ 293	\$ 315	\$ 250	\$ 250	\$ 250	-20.6%	0.0%
5670 - Travel Expense	\$ -	\$ -	\$ 60	\$ 60	\$ 60	\$ 60	0.0%	0.0%
5700 - Public Information	\$ 656	\$ 675	\$ 1,800	\$ 2,800	\$ 2,800	\$ 2,800	55.6%	0.0%
5725 - Public Hearing Expense	\$ 4,567	\$ 5,772	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	0.0%
<b>TOTAL</b>	\$ 101,887	\$ 94,144	\$ 123,985	\$ 121,620	\$ 131,720	\$ 131,720	6.2%	8.3%

<b>Commodities</b>								
6110 - Books & Publications	\$ -	\$ -	\$ 900	\$ -	\$ 900	\$ 900	0.0%	DNA
6120 - Office Supplies	\$ 601	\$ 627	\$ 900	\$ 1,000	\$ 1,000	\$ 1,000	11.1%	0.0%
6130 - Supplies	\$ 769	\$ 1,555	\$ 600	\$ 1,500	\$ 1,500	\$ 1,500	150.0%	0.0%
6151 - Hardware	\$ -	\$ 220	\$ -	\$ -	\$ 1,200	\$ 1,200	DNA	DNA
6170 - Postage	\$ 190	\$ 353	\$ 300	\$ 300	\$ 300	\$ 300	0.0%	0.0%
<b>TOTAL</b>	\$ 1,560	\$ 2,755	\$ 2,700	\$ 2,800	\$ 4,900	\$ 4,900	81.5%	75.0%

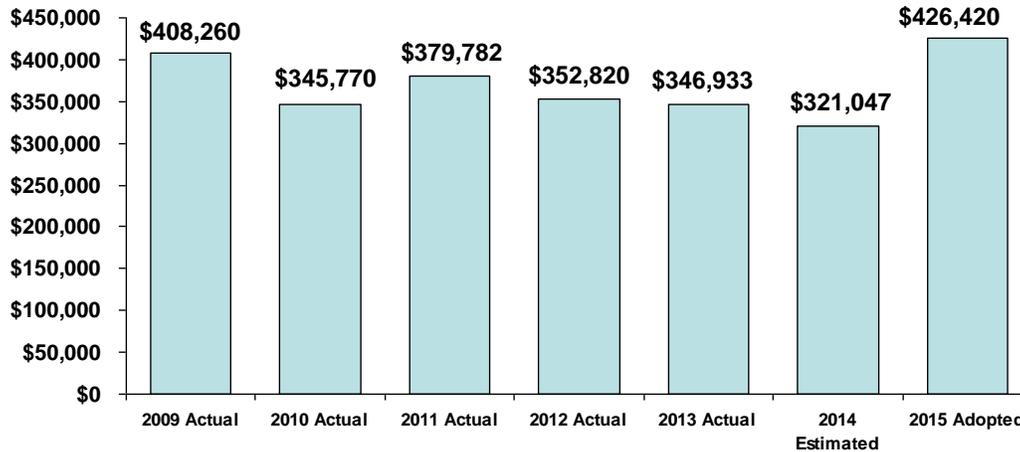
<b>TOTAL</b>	\$ 352,820	\$ 346,933	\$ 325,356	\$ 321,047	\$ 423,052	\$ 426,420	31.1%	32.8%
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Building and Zoning Department  
Organization Chart  
Fiscal Year Ended April 30, 2015

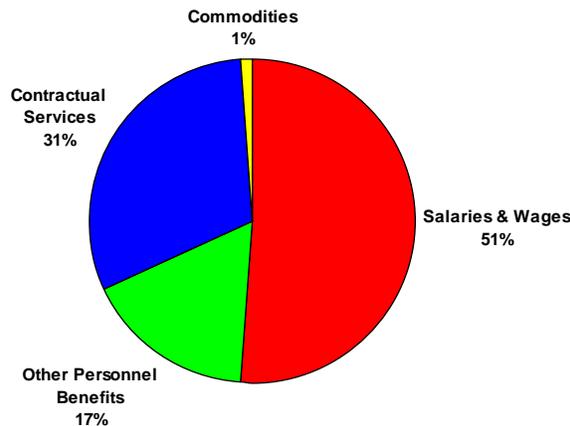


# Building & Zoning

## Building & Zoning Historical Expenditures



### Salaries & Wages Represent 51% of Adopted Budget



The FY 2015 Building and Zoning budget increased \$79,487 or 23% from the FY 2013 actual. Contractual services are expected to be \$37,576 higher than in FY 2013. Also, salaries and wages increased by \$34,260 from the FY 2013 actual. Last year, the B&Z secretary retired, thereby reducing salary and benefit expenses for FY 2013. For FY 2015, the B&Z secretary position has been restored with the former Executive Management Secretary filling the vacancy. Commodities for FY 2015 increased by 75% over the current year estimate because of two (2) planned computer replacements.

# **BUILDING & ZONING DEPARTMENT**

## **MISSION STATEMENT**

The Building and Zoning Department's mission is to prepare and interpret the City's development codes, including the zoning, sign, subdivision, and building codes. To provide current and accurate building, zoning and property maintenance information to elected officials, the development community, and the general public.

## **GOALS**

To interpret, apply and enforce various code requirements pursuant to local ordinances, and in accordance with the policies adopted by the City Council. To complete, maintain and update records of all building, zoning and property maintenance activities. To facilitate the development at Oakbrook Terrace Square, to continue to monitor the construction of the Gardner School, and the Terra Vista Assisted Living Facility, and to approve Certificates of Occupancy's for all new commercial buildings, existing commercial property alterations and interior remodeling, as well as all residential homes and additions.

## **FY 2013–2014 ACCOMPLISHMENTS**

1. Completed the development of effective reporting systems for information regarding permit process in order to establish and achieve standards for turnaround times and customer service. Such reports include permit status and turnaround times per permit type.
2. Completed the initiative to close out permit applications that were approved, but the permits never picked up by the applicants.
3. Investigated residential and commercial property maintenance code complaints during the 2013 calendar year, worked with property owners to assure compliance.
4. Abated violation cases of tall grass and weed at various residential and commercial properties by using Public Services forces and filing a lien on the property to recover the City's expense.
5. Responded to numerous requests for zoning verification letters.
6. Reviewed and approved business license applications to ensure that business uses are in compliance with zoning classification of property and to verify that Certificate of Occupancy's were issued for new and old businesses prior to approval of a business license.
7. Administered the development throughout the City, including large commercial office tenants, retail, and restaurants.

8. Reviewed building permits, scheduled public hearings and reviewed plans and documents for the public hearings.
9. Completed plan reviews in-house and submitted plans for new construction only to the outside consultant.

### **FY 2014–2015 OBJECTIVES**

- To continue to recommend modifications to the building, electrical and plumbing codes as necessary. To work with the City's consultants and inspectors to determine if amendments to the codes are needed.
- To continue to recommend modifications to the zoning code as necessary.
- To continue to obtain revised zoning map, land use map, and aerial map as necessary.
- To continue to request commercial property owners to maintain landscaping throughout the City.
- To encourage architects and builders to provide adequate landscaping for commercial properties, and new homes.
- To continue to update development packets to provide various information to the general public for building permit requirements, sign permit requirements, required inspections, and public hearing documents submittal informational packet.
- To continue to monitor the Building and Zoning Department activities, and continue to enforce Building, Zoning, and Property Maintenance Codes including the rental inspection program.
- To recommend regulations for contractor's registrations.
- Continue to monitor the Building and Zoning Department budget.
- To continue to attend the DuPage County Community Development Commission meetings and Greater Oak Brook Chamber of Commerce meetings as needed.
- To continue to facilitate the development at Oakbrook Terrace Square, and monitor the new construction at 1635 S. Ardmore Avenue.
- Based upon finalization of upcoming public hearings, to monitor the redevelopment of properties within City, such as 17W642 Butterfield Road, 17W744 22nd Street, and other development projects that may arise during next fiscal year.

# BUILDING AND ZONING DEPARTMENT

## Fiscal Year 2014 / 2015 Budget Proposal

The Fiscal Year 2015 budget request for the Building and Zoning Department is \$423,052. This represents an actual increase of 32% or \$102,005 from Fiscal Year 2014.

Last year the Building and Zoning Secretary retired and the position was not funded for FY 2014. However, for FY 2015 the Secretary position has been restored adding approximately \$66,856 in salaries to the budget. The Office Assistant's part-time salary increased for FY 2015 by \$6,949 from the FY 2013 actual because of a significant increase in work volume and a step increase. Commodities increased by 75% over the current year because of two (2) computer replacements.

<b>B &amp; Z Operating Indicators Per FY</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Building Permits Issued	260	274	210	193	231	228	295
Inspections Conducted	500	409	402	334	531	568	849
Complaints/Service Requests Responded To	137	30	39	42	45	42	38

**NARRATIVE REPORT**

**Department:** Building & Zoning      **Date:** October 2013  
**Activity:** 01-03      **Prepared By:** Mihaela Dragan

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$172,222
	Budgeted amount is comprised of salary of Building & Zoning Administrator, and B&Z Secretary	
4120	Overtime	\$2,863
	Budgeted amount is for the recording secretary for the Planning & Zoning Commission meetings	
4130	Part-Time Regular	\$37,043
	This includes the salary for the Office Assistant with 1,600 hours.	
4140	Part-Time Other	\$6,300
	These are the salaries of the seven (7) members of the Planning and Zoning Commission.	
4500	Other Personnel Benefits	\$71,372
	These benefits include IMRF, FICA, and insurance for life, dental, health.	
5600	Professional & Technical Services	\$88,600
	Requested amount covers several contractual services contracts: semi-annual elevator inspections (\$11,500), planning consulting services (\$2,500), building permit plan review services (\$34,000), contracted property maintenance and code enforcement inspection services (\$8,600), and contracted plumbing and building /electrical inspector (\$32,000).	
5602	Rental Inspections	\$3,000
	Requested amount covers the annual rental inspections, re-inspections, and court appearances when landlords refuse to comply with the City's regulations. The landlord reimburses \$150 to the city for the inspection and the first re-inspection is included. Additional re-inspections are \$75.	
5604	City Engineer	\$25,000
	General engineering services	
5660	Equipment Maintenance & Repair	\$1,600
	Building & Zoning's share of the telephone maintenance contract, and copy charges for the Konica Minolta copier.	

**NARRATIVE REPORT**

**Department:** Building & Zoning      **Date:** October 2013  
**Activity:** 01-03      **Prepared By:** Mihaela Dragan

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5665	Telephone Service Department's share of City's telephone system charges.	\$2,600
5700	Public Information Budgeted amount includes reproduction of the City's Comprehensive Plan, Zoning and Subdivision books, and additional zoning maps and land use maps. The reason for the increase is due to ordering new aerial maps.	\$2,800
5725	Public Hearing Expense Budgeted figure based on the anticipated need for public hearings and the publishing of legal notices.	\$6,000
6151	Hardware Replacement of two (2) computers	\$1,200

# Public Services Street Division

**CITY OF OAKBROOK TERRACE**  
**PUBLIC SERVICES DEPARTMENT - STREETS DIVISION**  
**2014/2015 BUDGET**  
**01-04**

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 233,499	\$ 243,315	\$ 255,377	\$ 233,620	\$ 236,659	\$ 241,983	-5.2%	3.6%
<b>Other Personnel Benefits</b>	\$ 87,520	\$ 86,579	\$ 97,872	\$ 97,626	\$ 107,864	\$ 105,143	7.4%	7.7%
<b>Contractual Services</b>	\$ 147,470	\$ 129,287	\$ 134,403	\$ 133,794	\$ 175,153	\$ 177,153	31.8%	32.4%
<b>Commodities</b>	\$ 59,647	\$ 50,052	\$ 64,850	\$ 68,065	\$ 73,330	\$ 73,330	13.1%	7.7%
<b>DEPARTMENT TOTAL</b>	\$ 528,137	\$ 509,233	\$ 552,502	\$ 533,105	\$ 593,005	\$ 597,609	8.2%	12.1%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 220,225	\$ 228,853	\$ 240,082	\$ 220,082	\$ 223,024	\$ 228,042	-5.0%	3.6%
4120 - Overtime	\$ 260	\$ 537	\$ 2,556	\$ 800	\$ 1,500	\$ 1,534	-40.0%	91.7%
4140 - Part-time Other	\$ 13,015	\$ 13,925	\$ 12,738	\$ 12,738	\$ 12,135	\$ 12,407	-2.6%	-2.6%
<b>TOTAL</b>	\$ 233,499	\$ 243,315	\$ 255,377	\$ 233,620	\$ 236,659	\$ 241,983	-5.2%	3.6%

4510 - IMRF	\$ 29,768	\$ 30,146	\$ 30,960	\$ 30,848	\$ 32,540	\$ 33,272	7.5%	7.9%
4520 - FICA	\$ 17,063	\$ 19,415	\$ 19,536	\$ 19,402	\$ 19,711	\$ 20,154	3.2%	3.9%
4530 - Health Insurance	\$ 36,153	\$ 32,293	\$ 42,540	\$ 42,540	\$ 49,169	\$ 45,316	6.5%	6.5%
4540 - Dental Insurance	\$ 2,659	\$ 2,818	\$ 2,883	\$ 2,883	\$ 3,142	\$ 3,099	7.5%	7.5%
4550 - Life Insurance	\$ 829	\$ 843	\$ 895	\$ 895	\$ 995	\$ 995	11.1%	11.1%
4570 - Unemployment Ins	\$ 1,050	\$ 1,064	\$ 1,058	\$ 1,058	\$ 2,307	\$ 2,307	118.0%	118.0%
<b>TOTAL</b>	\$ 87,520	\$ 86,579	\$ 97,872	\$ 97,626	\$ 107,864	\$ 105,143	7.4%	7.7%

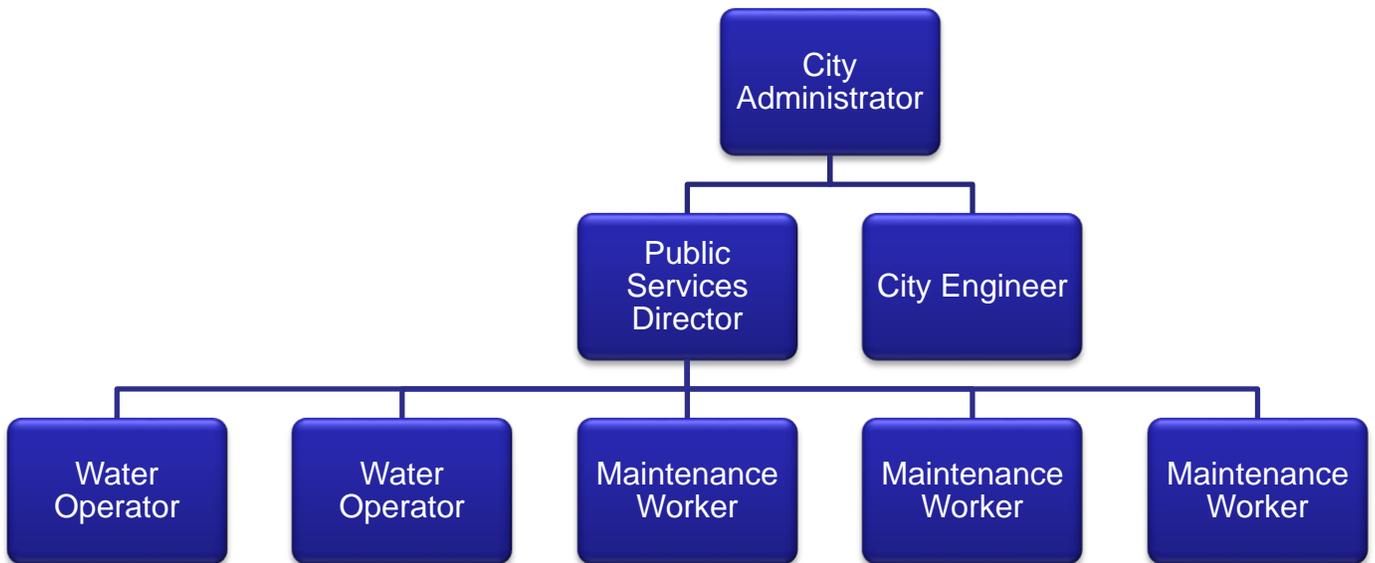
<b>Contractual Services</b>								
5600 - Professional & Technical	\$ 8,506	\$ 555	\$ 2,500	\$ 2,000	\$ 2,500	\$ 2,500	0.0%	25.0%
5604 - City Engineer	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	DNA	DNA
5605 - Training/Conferences	\$ 30	\$ 790	\$ 500	\$ 250	\$ 500	\$ 500	0.0%	100.0%
5607 - Continuing Education	\$ 222	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5610 - Membership & Association	\$ 886	\$ 952	\$ 960	\$ 1,000	\$ 1,000	\$ 1,000	4.2%	0.0%
5615 - Meetings	\$ 202	\$ -	\$ 350	\$ 350	\$ 350	\$ 350	0.0%	0.0%
5635 - Deductible Payments						\$ 2,000	DNA	DNA
5650 - Physical Exams	\$ -	\$ 140	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 647	\$ 539	\$ 4,000	\$ 600	\$ 4,000	\$ 4,000	0.0%	566.7%
5660 - Equipment Maint & Repair	\$ 15,305	\$ 14,181	\$ 10,000	\$ 14,000	\$ 14,000	\$ 14,000	40.0%	0.0%
5663 - Vehicle Maint & Repair	\$ 25,824	\$ 20,997	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	0.0%	0.0%
5665 - Telephone Service	\$ 2,857	\$ 3,293	\$ 2,800	\$ 3,400	\$ 3,400	\$ 3,400	21.4%	0.0%
5668 - Communications	\$ 5,680	\$ 4,340	\$ 4,800	\$ 3,600	\$ 3,600	\$ 3,600	-25.0%	0.0%
5670 - Travel Expense	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.0%	DNA
5700 - Public Information	\$ 434	\$ 302	\$ 500	\$ 400	\$ 500	\$ 500	0.0%	25.0%
5715 - Uniform Allowance	\$ 1,749	\$ 1,932	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
5740 - Mosquito Abatement	\$ 15,136	\$ 15,136	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	0.0%	0.0%
5741 - Access Easement Maint	\$ 955	\$ 974	\$ 993	\$ 994	\$ 1,003	\$ 1,003	1.0%	0.9%
5755 - Traffic Signal Maint.	\$ 2,208	\$ 2,266	\$ 3,500	\$ 2,400	\$ 2,400	\$ 2,400	-31.4%	0.0%
5758 - Utilities	\$ 6,150	\$ 8,264	\$ 4,700	\$ 5,100	\$ 5,100	\$ 5,100	8.5%	0.0%
5760 - Street Light Maint.	\$ 14,197	\$ 13,225	\$ 17,000	\$ 17,000	\$ 39,000	\$ 39,000	129.4%	129.4%
5763 - Street Sweeping	\$ 1,330	\$ 1,330	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	0.0%	0.0%
5765 - Lawn Maintenance	\$ 5,527	\$ 3,534	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	0.0%	0.0%
5766 - Tree Care	\$ 3,305	\$ 7,420	\$ 6,000	\$ 7,000	\$ 17,000	\$ 17,000	183.3%	142.9%
5770 - Building Maintenance	\$ 36,321	\$ 29,116	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.0%	0.0%
<b>TOTAL</b>	\$ 147,470	\$ 129,287	\$ 134,403	\$ 133,794	\$ 175,153	\$ 177,153	31.8%	32.4%

<b>Commodities</b>								
6110 - Books & Publications	\$ 15	\$ 15	\$ 350	\$ 100	\$ 350	\$ 350	0.0%	250.0%
6120 - Office Supplies	\$ 419	\$ 521	\$ 900	\$ 500	\$ 500	\$ 500	-44.4%	0.0%
6130 - Supplies	\$ 12,705	\$ 8,990	\$ 13,000	\$ 10,000	\$ 13,000	\$ 13,000	0.0%	30.0%
6132 - Lawn Maint Supplies	\$ -	\$ 819	\$ 2,500	\$ 4,000	\$ 4,000	\$ 4,000	60.0%	0.0%

CITY OF OAKBROOK TERRACE  
PUBLIC SERVICES DEPARTMENT - STREETS DIVISION  
2014/2015 BUDGET  
01-04

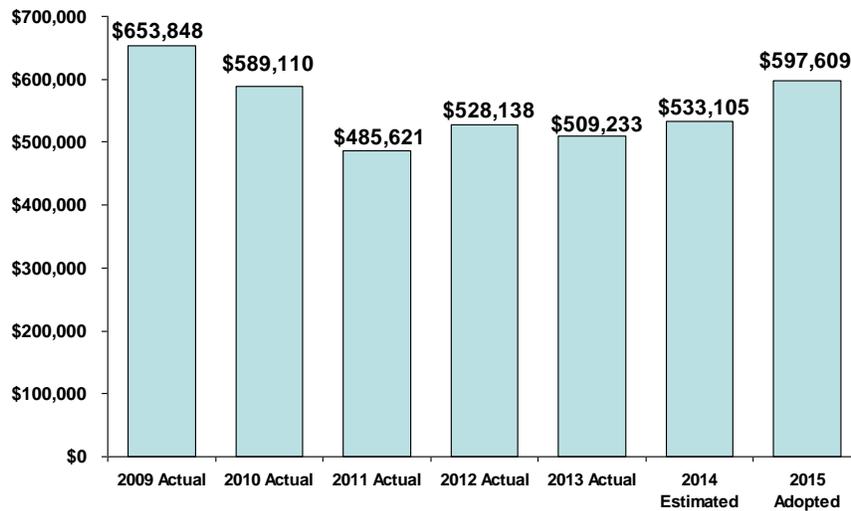
	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>Commodities (cont'd)</b>								
6133 - Street Repair Materials	\$ 14,847	\$ 7,395	\$ 12,000	\$ 21,000	\$ 18,000	\$ 18,000	50.0%	-14.3%
6140 - NPDES Permit	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
6151 - Hardware	\$ -	\$ 493	\$ 1,200	\$ 1,200	\$ 600	\$ 600	-50.0%	-50.0%
6170 - Postage	\$ 33	\$ 46	\$ 50	\$ 50	\$ 50	\$ 50	0.0%	0.0%
6180 - Fuel	\$ 14,858	\$ 14,693	\$ 16,000	\$ 16,365	\$ 16,830	\$ 16,830	5.2%	2.8%
6181 - Fuel Replacement Fund	\$ 6,022	\$ 5,627	\$ 5,850	\$ 5,850	\$ 7,000	\$ 7,000	19.7%	19.7%
6190 - Non-Capital Equipment	\$ 9,748	\$ 10,454	\$ 12,000	\$ 8,000	\$ 12,000	\$ 12,000	0.0%	50.0%
<b>TOTAL</b>	<b>\$ 59,647</b>	<b>\$ 50,052</b>	<b>\$ 64,850</b>	<b>\$ 68,065</b>	<b>\$ 73,330</b>	<b>\$ 73,330</b>	<b>13.1%</b>	<b>7.7%</b>
<b>TOTAL</b>	<b>528,137</b>	<b>509,233</b>	<b>\$ 552,502</b>	<b>\$ 533,105</b>	<b>\$ 593,005</b>	<b>\$ 597,609</b>	<b>8.2%</b>	<b>12.1%</b>

Public Services Department  
Organization Chart  
Fiscal Year Ended April 30, 2015

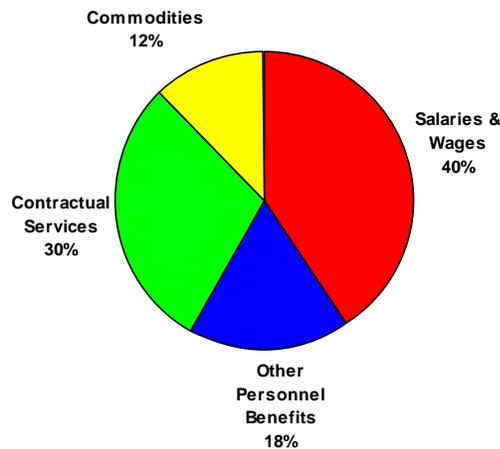


# Public Services Street Division

Street Division Historical Expenditures



Salaries & Wages Represent 40%  
of Adopted Budget



The Public Services Department's – Street Division budget request for the FY 2015 is \$597,609. The adopted budget is 12% more than the FY 2014 estimate and 17% more than the FY 2013 actual. Salaries and wages reflect a \$8,363 increase or 3.6% over the current year estimate. Commodities for the proposed fiscal year increased almost 47% or \$23,278 from the FY 2013 actual due to increased costs for street repair materials and a higher contribution towards the fuel replacement fund.

# PUBLIC SERVICES DEPARTMENT

## Street Division

### MISSION STATEMENT

The mission of the Public Services Department is to provide quality, efficient services that meet and support the infrastructure demands of the City of Oakbrook Terrace and enhance the quality of life for our residents, businesses and visitors through the construction, operation and maintenance of a safe and productive working environment that efficiently utilizes all financial, human and material resources.

### GOALS

- Build a strong and positive public image.
- Maintain Kreml Park and Buck Trail as desirable points of interest in the City.
- Maintain approximately 30 miles of storm water pipe, 400+ catch basins, 39 lane-miles of roadway, as well as our right of ways.
- Maintain all City facilities to be safe and functional.

### FY 2013-2014 ACCOMPLISHMENTS

- Added 93 Streetlights to our subdivision as well as retrofitted 38 walking pathway lights to highly efficient LED fixtures.
- Added curb and gutter to portions of Eisenhower, Monterey, Wainwright and 16<sup>th</sup> Street.
- Procured a new wood chipper for brush collection operation.
- Procured a new One Ton Dump Unit that provides snow removal capabilities as well as hauling needs.



## **FY 2014-2015 OBJECTIVES**

- Work closely with our City Engineers on various infrastructure improvement projects.
- Supervise and coordinate the City's street maintenance program including but not limited to, rejuvenation, micro-resurfacing, crack filling and patch work as needed throughout our 39 lane-miles of roadway.
- Maintain and promote safe travels of our roadways during the winter months by utilizing effective and proper snow removal techniques.
- Perform preventative and routine maintenance on our fleet of vehicles and equipment and increase the knowledge of our fleet maintenance staff to provide more in-house repairs and maintenance.
- Monitor the specification requirements of the various agencies contracted by the City to perform duties such as Generator Maintenance, Janitorial, Landscaping, Mosquito Control, Pest Control and Tree Care.

**PUBLIC SERVICE DEPARTMENT**  
Street Division

**Fiscal Year 2014-2015 Budget Proposal**

The Public Services Department's – Street Division FY 2014-2015 budget request is \$593,005. The proposed budget is 11.2% more than the FY 2013-2014 estimate and 16% more than the FY 2012-2013 actual.

Salaries and Wages reflect a \$3,039 increase over the current year estimate. The proposed salaries include a 4% increase for employees moving up the step plan and a 1% bonus for employees at the top of the step. Overtime has been increased by only \$700 from the FY 2013-2014 estimate.

Contractual Services for the proposed fiscal year increased by nearly 31% or \$41,359 from the FY 2013-14 estimated largely in part to the installation and maintenance of our new street lights. Commodities increased by \$5,265 over the current year estimate due to increased costs for street repair materials and an increase in the fuel replacement fund.

The FY 2015 Street salaries reflect an artificial 7% reduction from the FY 2014 budget. When the FY 2014 budget was prepared the salary line items were not reduced by \$20,000 for the MFT reallocation of salaries for snow removal. Historically, the Street salaries have been reduced by \$20,000 because a portion of the staff's salary is paid from the MFT fund for snow removal efforts. For FY 2015 the \$20,000 reduction to the Street salary line items was reinstated, thereby the decrease from the FY 2014 budget. For comparison purposes, the FY 2014 salary estimate reflects the \$20,000 reduction for snow removal.

<b>Public Services Street Operating Indicators</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Vehicle Maintenance - General Govt. Repairs	542	515	416	990	812	600	652
Vehicle Maintenance - Water Dept. Repairs	151	147	111	202	193	73	93
Street Repairs - Tons of Asphalt Spread	35	25	22	20	15	26	225
Sidewalk Repairs - Cubic Yards of Concrete Poured	70	60	30	10	8	50	57
Snow and Ice Control/Plowed Miles	6,315	5,500	4,856	3,147	4,327	3,400	1,544
Snow and Ice Control/Salted Miles	3,000	2,500	2,428	1,600	1,950	565	62
Number of Street Signs Replaced	30	34	35	26	13	15	14

**NARRATIVE REPORT**

**Department:** Public Services – Street Division      **Date:** November 2013  
**Activity:** 01-04      **Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4110	<b>Full-time Salaries</b>	\$228,042
	This account funds the salaries and wages of the Public Services Director, 50% of which is allocated in the General Fund, and 50% to the Water Fund; and three (3) Maintenance Workers. \$20,000 of salaries for snow removal is allocated to the MFT Fund.	
4120	<b>Overtime</b>	\$1,534
	Overtime funds are mostly expended in the winter months for snow and ice removal. Repercussions from storms and flooding also garners overtime use as well as emergencies. \$5,000 of overtime salaries is being allocated to MFT.	
4140	<b>Part-time Other</b>	\$12,407
	Two (2) seasonal employees working a maximum of 600 hours each per year. These workers are mostly utilized in the summer months; occasionally they return to work in the winter.	
4500	<b>Other Personnel Benefits</b>	\$105,143
	These benefits include IMRF, FICA, and insurance for life, dental, health.	
5600	<b>Professional &amp; Technical</b>	\$2,500
	Miscellaneous Professional and Technical assistance expenditures for Public Service projects.	
5604	<b>City Engineer</b>	\$5,000
	General Engineering Services	
5610	<b>Memberships &amp; Associations</b>	\$1,000
	Membership dues for the APWA, Arbor and Salt Creek Workgroup	
5655	<b>Equipment Lease &amp; Rental</b>	\$4,000
	Rental cost for the postage machine split between six (6) City departments. Miscellaneous equipment rental such as a right-of-way restoration machine is also charged to this fund.	

**NARRATIVE REPORT**

**Department:** Public Services – Street Division      **Date:** November 2013  
**Activity:** 01-04      **Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5660	Equipment Maintenance & Repair	\$14,000
	This line item funds many repairs for the Public Services Department such as garage door repairs; City Hall/Police Station Emergency Generator repairs, fire alarm and extinguisher repairs for all facilities; plow cutting edges and other equipment that would be in need of repair.	
5663	Vehicle Maintenance & Repair	\$17,000
	Request funds the maintenance and repairs for all Public Services vehicles as well as the staff pool vehicle: tire repairs, filters and batteries for Department vehicles and the staff pool vehicle. Sandblasting, prime and painting of our dump truck bodies is included in this account.	
5665	Telephone Service	\$3,400
	This account funds the Public Service portion of the City telephone system monthly charges.	
5668	Communication	\$3,600
	Budgeted amount pays for four (4) Nextel telephones as well as monitoring fees for intrusion and fire alarm systems for the new public services building.	
5715	Uniform Allowance	\$2,000
	The requested amount purchases safety footwear, winter and safety apparel including jackets, shirts, pants, as well as safety vests and all other personal protective equipment for four (4) maintenance workers, and two (2) seasonal workers.	
5740	Mosquito Abatement	\$16,000
	This is the cost for a one-year contract for the City mosquito abatement program. The focus is on both nuisance mosquitoes and culex which carry the West Nile virus.	
5741	Access Easement Maintenance	\$1,003
	Costs associated with the maintenance and repair of the access drive at Anyway's Restaurant.	
5755	Traffic Signal Maintenance	\$2,400
5758	Utilities	\$5,100
	Funds cover charges for Flagg Creek Water Reclamation District, and Nicor Gas for the Public Service Building, Building and Zoning, and Police Department/City Hall.	

**NARRATIVE REPORT**

**Department:** Public Services – Street Division      **Date:** November 2013  
**Activity:** 01-04      **Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5760	Streetlight Maintenance	\$39,000
	Electricity charges and maintenance charges for the City’s streetlights are expensed here. (93) new LED streetlights were added to the City’s subdivision.	
5763	Street Sweeping	\$3,200
	Requested funds will pay for two (2) scheduled sweepings of City-owned streets from curb to curb at \$1,800/each.	
5765	Lawn Maintenance	\$7,000
	Mowing, trimming and bed maintenance are now performed in house. The expense is for turf chemical treatments as well as three (3) scheduled creek bank cuttings at \$1,600 each.	
5766	Tree Care	\$17,000
	Tree planting, trimming, removal and stump grinding.	
5770	Building Maintenance	\$30,000
	The requested amount includes building services contracts such as: Janitorial Services, fire alarm/phone system, first-aid cabinet maintenance, floor mats, and other maintenance costs associated with the repair of building facilities.	
6130	Supplies	\$13,000
	This request includes paint, paper products, locksmith items, chains, rakes, brooms, scrapers, nuts, bolts, cleaning supplies, and miscellaneous tools and supplies.	
6132	Lawn Maintenance Supplies	\$4,000
	Irrigation repairs and supplies for the system at City Hall/Police Station. Fertilizer, seed, sod and dirt etc needed for maintenance and upkeep will be paid from this account.	
6133	Street Repair Materials	\$18,000
	Funds are used for residential mailbox repair, grass seed and dirt for right-of-way restoration, street patching, storm sewer repair and sign replacement.	
6140	NPDES II Permit	\$1,000

**NARRATIVE REPORT**

**Department:** Public Services – Street Division      **Date:** November 2013  
**Activity:** 01-04      **Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
6151	Hardware Replacement of one (1) computer.	\$600
6180	Fuel Funds provide the fuel for all vehicles charged in the general fund less the Police Department vehicles. Estimate price for unleaded and diesel gasoline is \$3.30/gallon.	\$16,830
6181	Fuel Replacement Fund The annual cost to fund the replacement costs for the City's fuel storage and distribution system.	\$7,000
6190	Non-Capital Equipment Funds are used for the purchase of any needed safety equipment (non-apparel), replacement parts, new chipper blades, chainsaws and miscellaneous tools and equipment needed.	\$12,000

# Special Events

**CITY OF OAKBROOK TERRACE  
SPECIAL EVENTS  
2014/2015 BUDGET  
01-05**

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 34,956	\$ 48,093	\$ 49,374	\$ 49,374	\$ 38,149	\$ 38,839	-21.3%	-21.3%
<b>Other Personnel Benefits</b>	\$ 16,402	\$ 21,828	\$ 27,883	\$ 27,883	\$ 22,311	\$ 21,329	-23.5%	-23.5%
<b>Contractual Services</b>	\$ 65,293	\$ 70,803	\$ 73,910	\$ 73,400	\$ 80,160	\$ 80,160	8.5%	9.2%
<b>Commodities</b>	\$ 722	\$ 341	\$ 500	\$ 425	\$ 425	\$ 425	-15.0%	0.0%
<b>DEPARTMENT TOTAL</b>	\$ 117,372	\$ 141,065	\$ 151,667	\$ 151,082	\$ 141,045	\$ 140,753	-7.2%	-6.8%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 27,987	\$ 40,944	\$ 41,396	\$ 41,396	\$ 29,569	\$ 30,234	-27.0%	-27.0%
4120 - Overtime	\$ 997	\$ 681	\$ 1,098	\$ 1,098	\$ 1,098	\$ 1,123	2.2%	2.2%
4151 - Police - Special Events	\$ 2,585	\$ 3,072	\$ 3,172	\$ 3,172	\$ 3,407	\$ 3,407	7.4%	7.4%
4155 - Public Svcs - Special Events	\$ 2,542	\$ 2,397	\$ 2,790	\$ 2,790	\$ 3,062	\$ 3,062	9.8%	9.8%
4157 - Admin - Special Events	\$ 844	\$ 998	\$ 918	\$ 918	\$ 1,012	\$ 1,012	10.3%	10.3%
<b>TOTAL</b>	\$ 34,956	\$ 48,093	\$ 49,374	\$ 49,374	\$ 38,149	\$ 38,839	-21.3%	-21.3%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 3,736	\$ 5,182	\$ 4,090	\$ 4,090	\$ 4,065	\$ 4,156	1.6%	1.6%
4520 - FICA	\$ 2,745	\$ 2,991	\$ 3,789	\$ 3,789	\$ 2,346	\$ 2,399	-36.7%	-36.7%
4530 - Health Insurance	\$ 8,985	\$ 12,313	\$ 17,426	\$ 17,426	\$ 14,387	\$ 13,273	-23.8%	-23.8%
4540 - Dental Insurance	\$ 582	\$ 956	\$ 2,188	\$ 2,188	\$ 835	\$ 823	-62.4%	-62.4%
4550 - Life Insurance	\$ 86	\$ 121	\$ 125	\$ 125	\$ 101	\$ 101	-19.4%	-19.4%
4570 - Unemployment Ins	\$ 268	\$ 264	\$ 265	\$ 265	\$ 577	\$ 577	117.7%	117.7%
<b>TOTAL</b>	\$ 16,402	\$ 21,828	\$ 27,883	\$ 27,883	\$ 22,311	\$ 21,329	-23.5%	-23.5%

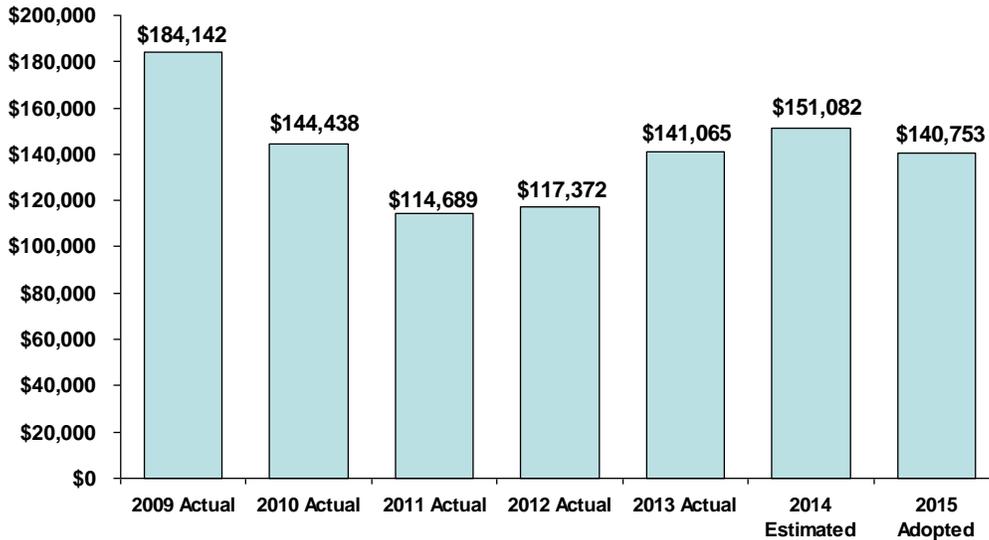
<b>Contractual Services</b>								
5655 - Equipment Lease & Rental	\$ 241	\$ 257	\$ 260	\$ 260	\$ 260	\$ 260	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 1,079	\$ 943	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
5665 - Telephone Service	\$ 1,153	\$ 1,364	\$ 1,200	\$ 1,500	\$ 1,500	\$ 1,500	25.0%	0.0%
5668 - Communications	\$ 273	\$ 258	\$ 300	\$ 250	\$ 250	\$ 250	-16.7%	0.0%
5780 - Special Events	\$ 9,239	\$ 11,402	\$ 11,150	\$ 11,150	\$ 12,150	\$ 12,150	9.0%	9.0%
5785 - July 4th	\$ 53,307	\$ 56,580	\$ 60,000	\$ 59,240	\$ 65,000	\$ 65,000	8.3%	9.7%
<b>TOTAL</b>	\$ 65,293	\$ 70,803	\$ 73,910	\$ 73,400	\$ 80,160	\$ 80,160	8.5%	9.2%

<b>Commodities</b>								
6130 - Supplies	\$ 298	\$ 16	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
6170 - Postage	\$ 424	\$ 325	\$ 400	\$ 325	\$ 325	\$ 325	-18.8%	0.0%
<b>TOTAL</b>	\$ 722	\$ 341	\$ 500	\$ 425	\$ 425	\$ 425	-15.0%	0.0%

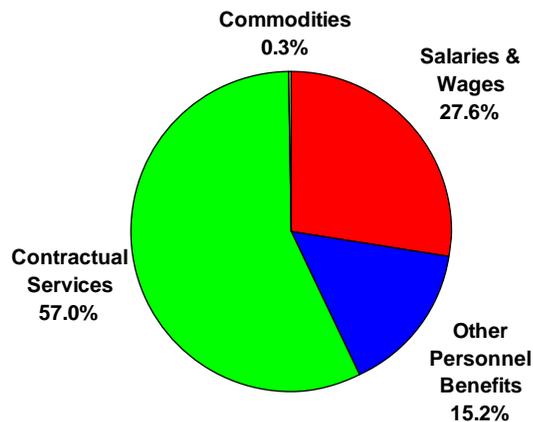
<b>TOTAL</b>	\$ 117,372	\$ 141,065	\$ 151,667	\$ 151,082	\$ 141,045	\$ 140,753	-7.2%	-6.8%
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# Special Events

## Special Events Historical Expenditures



**Contractual Services Represent 57% of Adopted Budget**



The Special Events FY 2015 proposed budget is \$140,753 which is \$312 less than the FY 2013 actual. The proposed budget is 7% less than the FY 2014 estimate because of a reduction in salaries due to the new personnel split between Executive Management and Special Events. Previously, 30% of the Special Events Clerk salary was paid from the Water Fund for utility billing services and the remaining 70% was paid from Special Events. However, these services are now contracted-out and the Special Events Clerk salary is split 50/50 between Executive Management and Special Events.

# **SPECIAL EVENTS DEPARTMENT**

## **MISSION STATEMENT**

Provide enjoyable, cost-effective special events for the community.

## **GOALS**

To develop, implement and work all special events in the community.

## **FY 2013-2014 ACCOMPLISHMENTS**

1. Welcomed over 10 new retailers to the City through attending grand openings and taking photos.
2. Supervised the July 4<sup>th</sup> festivities including the provision of 678 consumed meals, bingo, fireworks, concert, and variety artists.
3. Managed the Holiday Party which included 91 children attendees.
4. Organized the employee and elected officials Holiday Party which was held at Redstone.
5. Organized the City-wide garage sale with approximately 40 participants.
6. Organized the Spring kite fly and egg hunt.
7. Purchased new bingo equipment.
8. Received \$21,950 in corporate sponsorships for the July 4<sup>th</sup> activities.
9. Negotiated with Melrose Pyrotechnics to provide fireworks for the next three (3) years at the current rate with no increase.



## **FY 2014-2015 OBJECTIVES**

- Schedule volunteers to help with different community events. Make contacts at businesses to gain volunteers.
- Coordinate the planning of all City special events including the July 4<sup>th</sup> Celebration, Children's Winter Party, Business Grand Openings, City Wide Garage Sale, Children's Spring Egg Hunt and Kite Fly, and the Employee and Elected Officials Holiday Party. Provide inflatables for July 4, 2014, to enhance the children activities.



# SPECIAL EVENTS DEPARTMENT

## Fiscal Year 2014/2015 Budget Proposal

The Special Events FY 2015 budget is \$141,045, which is \$20 less than the FY 2013 actual and \$10,037 less than the FY 2014 estimate. The FY 2015 budget is significantly less than the current fiscal year because of a reduction in salaries due to the new personnel split between Special Events and Executive Management. Previously, 30% of the Special Events Clerk salary was paid from the Water Fund for utility billing services and 70% was paid from Special Events. However, these services are now contracted-out and the Special Events Clerk salary is split 50/50 between Executive Management and Special Events.

Contractual services for FY 2015 increased by almost \$7,000 from the current estimate due to higher anticipated costs for the Childrens Holiday Party and July 4<sup>th</sup>.

The table below summarizes the sponsorship revenue which defrays the July 4<sup>th</sup> costs. Flood Brothers Disposal has made an annual donation of \$10,000 for the past three (3) years.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Proposed	Total
July 4th Sponsorship Revenue	\$ 17,000	\$ 17,000	\$ 21,950	\$ 22,000	\$ 77,950



**NARRATIVE REPORT**

**Department:** Special Events                      **Date:** December 2013  
**Activity:** 01-05                                      **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4110	Full-Time	\$30,234
	This account funds 50% of the salary of the Special Events Coordinator. The other 50% is charged to the Executive Management Department.	
4120	Overtime	\$1,123
	All of these funds are expended on the special event days: Spring Kite Fly/Egg Hunt, July 4 <sup>th</sup> Celebration, and the Children's Winter Holiday Party.	
4151	Police Department Special Events Wages	\$3,407
	Budgeted salary figure is the estimated hours for police department personnel working the July 4 <sup>th</sup> Celebration: <ul style="list-style-type: none"> <li>- 1 Sgt x 8 hrs; 5 officers x 6 hrs ea.; 5 desk clerks x 8 hrs ea.</li> </ul>	
4155	Public Services Department Special Events Wages	\$3,062
	The budgeted salary figure is for the estimated hours of public services personnel assigned to City special events including: <ul style="list-style-type: none"> <li>- July 4<sup>th</sup> Celebration (4 FT workers x 12 hours each and 2 PT staff X 12 hours each)</li> <li>- Winter Holiday (2 workers x 5 hours each)</li> </ul>	
4500	Other Personnel Benefits	\$21,329
	These benefits include IMRF, FICA, and insurance for unemployment, life, dental, and health for 50% of the Special Events Coordinator. The other 50% is charged to the Executive Management Department	
5660	Equipment Maintenance & Repair	\$1,000
	This request is the Special Events share of the City cost for the maintenance of the telephone system contract.	
5665	Telephone Service	\$1,500
	Department's share of City's telephone system charges	

**NARRATIVE REPORT**

**Department:** Special Events                      **Date:** December 2013  
**Activity:** 01-05                                      **Prepared By:** Amy Marrero

Object Number	Narrative	Adopted																																				
5780	Special Events	\$12,150																																				
	<p>The request amount provides funds for the various holiday and special events that occur throughout the year:</p> <ul style="list-style-type: none"> <li>- Spring Egg Hunt/Kite Fly                      \$ 1,200</li> <li>- Citywide Garage Sale                              950</li> <li>- Childrens' Winter Party                          6,000</li> <li>- Employee Holiday Party                          3,000</li> <li>- Oakbrook Terrace Park District Halloween Sponsorship                          1,000</li> </ul>																																					
5785	July 4 <sup>th</sup> Special Events	\$65,000																																				
	<table style="width: 100%; border-collapse: collapse;"> <tr><td>Fireworks</td><td align="right">\$ 20,000</td></tr> <tr><td>Catering</td><td align="right">15,200</td></tr> <tr><td>Production Costs</td><td align="right">7,550</td></tr> <tr><td>Miscellaneous</td><td align="right">5,775</td></tr> <tr><td>Table, Chair, &amp; Tent Rental</td><td align="right">3,600</td></tr> <tr><td>Variety Artists</td><td align="right">2,500</td></tr> <tr><td>Band Fees</td><td align="right">2,200</td></tr> <tr><td>Inflatables</td><td align="right">1,900</td></tr> <tr><td>Supplies</td><td align="right">1,400</td></tr> <tr><td>Golf Carts</td><td align="right">1,400</td></tr> <tr><td>July 4th Advertisement</td><td align="right">865</td></tr> <tr><td>Generator Rental</td><td align="right">650</td></tr> <tr><td>Banners</td><td align="right">650</td></tr> <tr><td>Clean Sweep</td><td align="right">560</td></tr> <tr><td>Bingo Prizes &amp; Volunteer Recognition</td><td align="right">300</td></tr> <tr><td>Ticket Printing</td><td align="right">450</td></tr> <tr><td></td><td align="right"><hr/></td></tr> <tr><td></td><td align="right">\$ 65,000</td></tr> </table>	Fireworks	\$ 20,000	Catering	15,200	Production Costs	7,550	Miscellaneous	5,775	Table, Chair, & Tent Rental	3,600	Variety Artists	2,500	Band Fees	2,200	Inflatables	1,900	Supplies	1,400	Golf Carts	1,400	July 4th Advertisement	865	Generator Rental	650	Banners	650	Clean Sweep	560	Bingo Prizes & Volunteer Recognition	300	Ticket Printing	450		<hr/>		\$ 65,000	
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# Tourism

**CITY OF OAKBROOK TERRACE  
TOURISM DEPARTMENT  
2014/2015 BUDGET  
01-06**

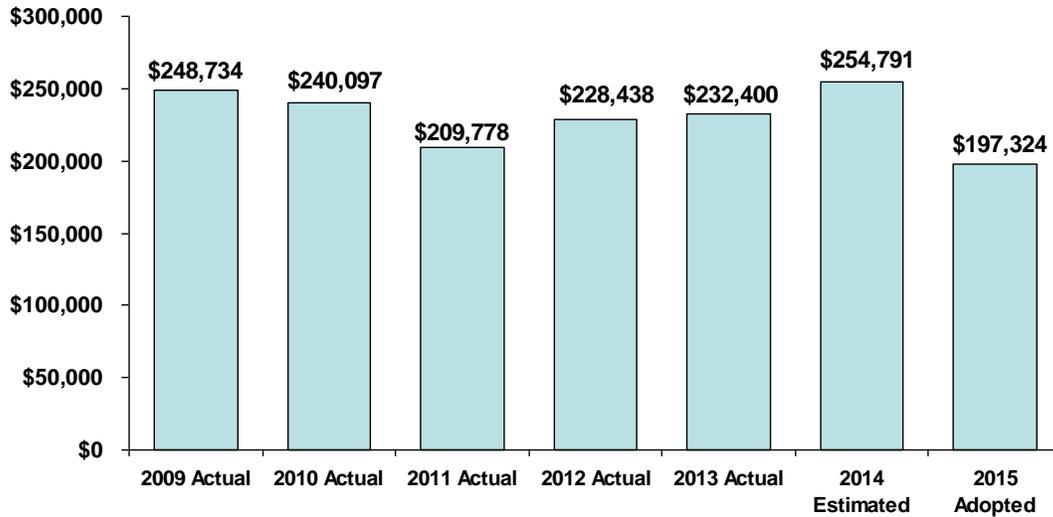
	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>Contractual Services</b>	\$ 228,438	\$ 232,400	\$ 251,458	\$ 254,791	\$ 254,791	\$ 197,324	-21.5%	-22.6%
<b>DEPARTMENT TOTAL</b>	\$ 228,438	\$ 232,400	\$ 251,458	\$ 254,791	\$ 254,791	\$ 197,324	-21.5%	-22.6%

<b>Contractual Services</b>									
5610 - Membership/ Assoc Fees	\$ 45,090	\$ 49,004	\$ 51,958	\$ 55,291	\$ 55,291	\$ 55,824	7.4%	1.0%	
5615 - Meetings	\$ 398	\$ 446	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%	
5620 - Advertising/Publication Fees	\$ 142,950	\$ 142,950	\$ 158,000	\$ 158,000	\$ 158,000	\$ 100,000	-36.7%	-36.7%	
5780 - Special Events Chamber Supt	\$ 40,000	\$ 40,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	0.0%	0.0%	
5781 - OBT Historical Society Cont	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	0.0%	
<b>TOTAL</b>	\$ 228,438	\$ 232,400	\$ 251,458	\$ 254,791	\$ 254,791	\$ 197,324	-21.5%	-22.6%	

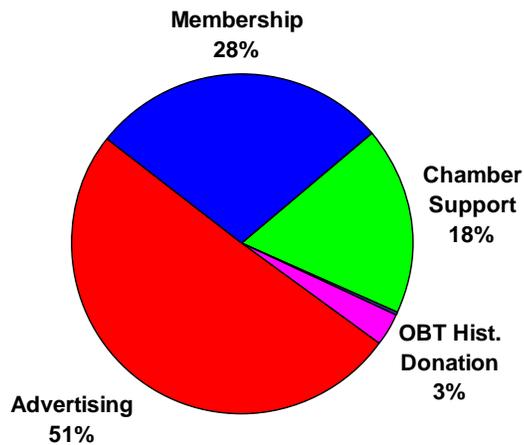
<b>TOTAL</b>	\$ 228,438	\$ 232,400	\$ 251,458	\$ 254,791	\$ 254,791	\$ 197,324	-21.5%	-22.6%
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# Tourism

## Tourism Department Historical Expenditures



### Advertising Represents 51% of Adopted Budget



The Tourism Department FY 2015 budget is \$197,324, representing a decrease of \$35,076 less than the FY 2013 actual. The Advertising line item decreased by \$42,950 or 30% less than last's year's actual. During budget discussions, the City Council opted to reduce the hotel marketing line item. Also for the second year in a row, a \$6,000 donation to the Oakbrook Terrace Historical Society has been included in the Tourism budget.

# TOURISM DEPARTMENT

## MISSION STATEMENT

The Tourism Department's mission is twofold: first to carry out a well-conceived, strategic advertising and marketing campaign working with the City's seven (7) hotels through the DuPage Convention and Visitors Bureau (DCVB) and second to work with the Greater Oak Brook Chamber of Commerce (GOCC) to fill vacancies, attract businesses, and foster a working relationship between the City and the current and prospective business community.

## GOALS

To maintain and develop effective communication and marketing between the Hotel Commission and the DCVB. To work with the Chamber in business recruitment and retention as well as explore new methods and techniques for promoting the City's businesses.

## FY 2013-2014 ACCOMPLISHMENTS

1. In November of 2013, banners were installed throughout the City, marketing the hotels and the Drury Lane Theater.
2. Started advertising on the "vacation.com" website.
3. Updated the City's tourism welcome video featuring Mayor Ragucci.
4. Organized the "Ring the Bell Salvation Army" campaign with participating hotels donating a total of \$4,730 from their December 18, 2013 revenues to the Salvation Army Corps Community Center in Oakbrook Terrace.
5. Hosted monthly Hotel Commission meetings to review the success of the DCVB's advertising and marketing campaign.
6. Participating hotels continued to offer Shop and Stay and Brookfield Zoo packages.



## FY 2014-2015 OBJECTIVES

- To conduct no less than bi-monthly meetings of the Hotel Commission to monitor the effectiveness of the advertising campaign and to discuss new marketing concepts as they arise.
- To work closely with the Greater Oak Brook Chamber of Commerce with initiatives to retain, attract, and promote businesses to the City.
- Re-evaluate the City's contribution for the Chamber of Commerce and the DCVB. Review alternative marketing opportunities for the City's hotels beyond the DCVB.
- Construct landscape enhancements throughout the City.

## **TOURISM DEPARTMENT**

### **Fiscal Year 2014/2015 Budget Proposal**

The Tourism Department FY 2015 budget is \$254,791, representing an increase of \$22,391 more than the FY 2013 actual. This increase is due to the Hotel Commission's planned landscape enhancements for FY 2015 as well as the \$6,000 contribution towards the Oakbrook Terrace Historical Society which was not provided in FY 2013. The entire budget is contractual services with no significant changes from the prior year.

**NARRATIVE REPORT**

**Department:** Tourism **Date:** November 2013  
**Activity:** 01-06 **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>																		
5610	Membership & Association Fees	\$55,824																		
	<p>The City's DCVB membership is based on the estimated revenue for the fiscal year (\$1,416,000). The membership cost is 20% of the first 1% of hotel/motel tax collected, which is estimated to be \$47,200 for this fiscal year.</p> <p>Additionally, the City pays the hotels' membership dues (\$8/room x 1,078 rooms = \$8,624)</p> <table border="0"> <tr> <td></td> <td align="center"><u>Rooms</u></td> </tr> <tr> <td>Comfort Suites</td> <td align="right">103</td> </tr> <tr> <td>Courtyard by Marriot</td> <td align="right">147</td> </tr> <tr> <td>Hilton Garden Inn</td> <td align="right">128</td> </tr> <tr> <td>Hilton Suites</td> <td align="right">211</td> </tr> <tr> <td>LaQuinta Inn</td> <td align="right">150</td> </tr> <tr> <td>Holiday Inn</td> <td align="right">227</td> </tr> <tr> <td>Staybridge Suites</td> <td align="right"><u>112</u></td> </tr> <tr> <td></td> <td align="right">1,078</td> </tr> </table>		<u>Rooms</u>	Comfort Suites	103	Courtyard by Marriot	147	Hilton Garden Inn	128	Hilton Suites	211	LaQuinta Inn	150	Holiday Inn	227	Staybridge Suites	<u>112</u>		1,078	
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Staybridge Suites	<u>112</u>																			
	1,078																			
5620	Advertising and Publication Fees	\$100,000																		
	This line item supports the hotel marketing and advertising campaign.																			
5780	Chamber Support	\$35,000																		
	The Chamber expends funds on behalf of the City for their Business Recruitment and Retention (BRR) Program.																			
5781	Oakbrook Terrace Historical Society	\$6,000																		
	This amount represents the City's donation for the Fik House maintenance costs.																			

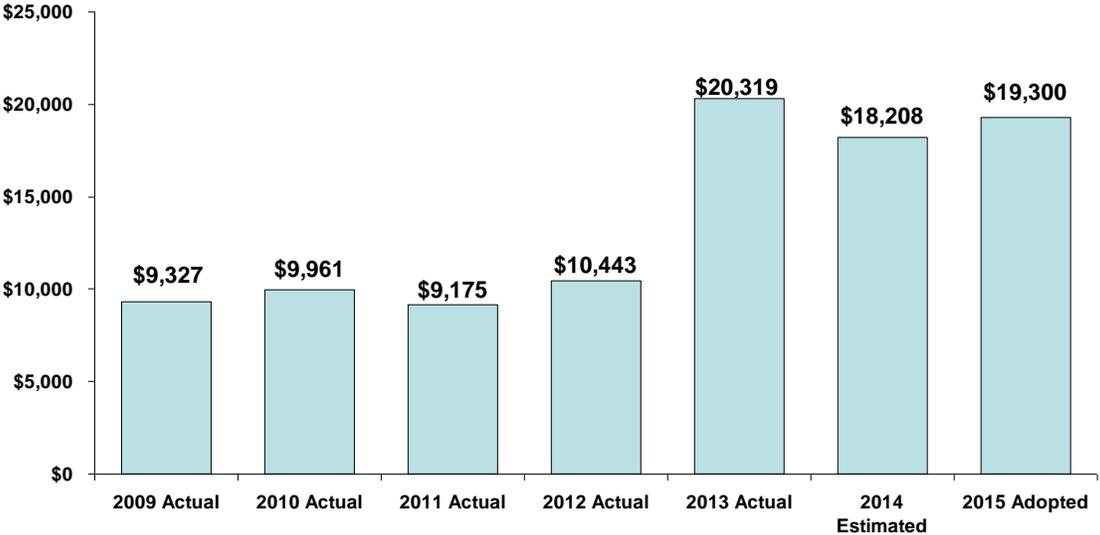
# Police Commission

**CITY OF OAKBROOK TERRACE  
POLICE COMMISSION  
2014/2015 BUDGET  
01-10**

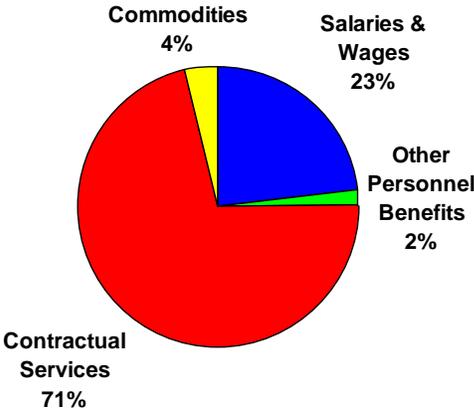
	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 3,600	\$ 4,500	\$ 4,275	\$ 4,500	\$ 4,500	5.3%	0.0%
<b>Other Personnel Benefits</b>	\$ 291	\$ 344	\$ 327	\$ -	\$ 350	7.0%	DNA
<b>Contractual Services</b>	\$ 5,995	\$ 15,221	\$ 13,750	\$ 13,453	\$ 13,750	0.0%	2.2%
<b>Commodities</b>	\$ 557	\$ 254	\$ 700	\$ 255	\$ 700	0.0%	174.5%
<b>DEPARTMENT TOTAL</b>	\$ 10,443	\$ 20,319	\$ 19,052	\$ 18,208	\$ 19,300	1.3%	6.0%
<b>Salaries &amp; Wages</b>							
4130 - Part-time Regular	\$ 3,600	\$ 4,500	\$ 4,275	\$ 4,500	\$ 4,500	5.3%	0.0%
<b>TOTAL</b>	\$ 3,600	\$ 4,500	\$ 4,275	\$ 4,500	\$ 4,500	5.3%	0.0%
<b>Other Personnel Benefits</b>							
4520 - FICA	\$ 275	\$ 344	\$ 327	\$ -	\$ 350	7.0%	DNA
4570 - Unemployment Ins	\$ 16	\$ -	\$ -	\$ -	\$ -	DNA	DNA
<b>TOTAL</b>	\$ 291	\$ 344	\$ 327	\$ -	\$ 350	7.0%	#DIV/0!
<b>Contractual Services</b>							
5600 - Professional/Technical	\$ 580	\$ 582	\$ 1,000	\$ 600	\$ 1,000	0.0%	66.7%
5605 - Training/Conferences	\$ 1,120	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	0.0%
5610 - Membership & Assoc Fees	\$ 375	\$ 375	\$ 400	\$ 375	\$ 400	0.0%	6.7%
5615 - Meetings	\$ -	\$ -	\$ 50	\$ 50	\$ 50	0.0%	0.0%
5620 - Advertising & Publication	\$ 12	\$ 1,178	\$ 1,000	\$ 1,178	\$ 1,000	0.0%	-15.1%
5670 - Travel Expense	\$ 48	\$ -	\$ 100	\$ 50	\$ 100	0.0%	100.0%
5775 - Testing & Examinations	\$ 3,859	\$ 13,086	\$ 10,000	\$ 10,000	\$ 10,000	0.0%	0.0%
<b>TOTAL</b>	\$ 5,995	\$ 15,221	\$ 13,750	\$ 13,453	\$ 13,750	0.0%	2.2%
<b>Commodities</b>							
6110 - Books & Publications	\$ -	\$ -	\$ 50	\$ -	\$ 50	0.0%	DNA
6120 - Office Supplies	\$ 167	\$ 199	\$ 300	\$ 200	\$ 300	0.0%	50.0%
6130 - Supplies	\$ 386	\$ -	\$ 150	\$ -	\$ 150	0.0%	DNA
6170 - Postage	\$ 4	\$ 54	\$ 200	\$ 55	\$ 200	0.0%	263.6%
<b>TOTAL</b>	\$ 557	\$ 254	\$ 700	\$ 255	\$ 700	0.0%	174.5%
<b>TOTAL</b>	\$ 10,443	\$ 20,319	\$ 19,052	\$ 18,208	\$ 19,300	1.3%	6.0%

# Police Commission

## Police Commission Historical Expenditures



### Contractual Services Represents 71% of Adopted Budget



The Police Commission FY 2015 budget is \$19,300, representing an increase of \$1,092 more than the FY 2014 estimate and \$1,019 less than the FY 2013 actual. Testing and examinations for FY 2015 is estimated to decrease by \$3,086 from last year’s actuals because all the applicant listings have been updated.

# **POLICE COMMISSION**

## **MISSION STATEMENT**

The mission of the Police Commission is to serve the residents of Oakbrook Terrace by hiring and promoting police officers in a fair, non-political process as governed by the Act of the General Assembly 'Division 2.1 of Chapter 65 of the Illinois Compiled Statutes'.

## **GOALS**

To work with the Police Department and City Council to provide the community with the best possible candidates for police officers and strive for a professional, competent, and respected police force.

## **FY 2013-2014 ACCOMPLISHMENTS**

1. New applicant eligibility list is current and up-to-date.
2. Sergeant promotional list is current and up-to-date.
3. Lateral entry eligibility list is current and up-to-date.

## **FY 2014-2015 OBJECTIVES**

- Conduct all necessary procedures for testing and hiring new police officers including orientation, written exam, physical aptitude test, oral exam, background investigation, psychological exam, polygraph test, and medical exam. Maintain a current eligibility list for hiring new police officers.
- Conduct all necessary procedures for testing for promotion of officers including orientation, written exam and oral interview. Maintain a current list of eligible candidates within our department for promotion.
- Follow the Open Meetings Act while conducting meetings.
- Maintain minutes of all meetings.
- Establish, update, and follow the Rules & Regulations of the Oakbrook Terrace Police Commission.
- Attend annual training seminars to abide by all existing and new state laws.
- Hold annual election for position of Chairman and Secretary.
- Custodian of all forms, papers, books, records, and completed examinations.
- Submit annual report of activities to City Council.
- Demonstrate fiscal responsibility to develop and work within the budget.

## POLICE COMMISSION

### **Fiscal Year 2014-2015 Budget Proposal**

The Police Commission FY 2015 budget is \$19,300, representing an increase of \$1,092 more than the FY 2014 estimate and \$1,019 less than the FY 2013 actual. Since all the applicant listings have been updated, the testing and examinations line item for FY 2015 is estimated to decrease by \$3,086 or 24% from the FY 2013 actuals.

**NARRATIVE REPORT**

**Department:** Police Commission      **Date:** December 2013  
**Activity:** 01-10      **Prepared By:** Police Commission

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4130	Part-Time Regular	\$4,500
	Budgeted amount is for the part-time salaries paid to the three (3) members of the Police Commission based on the number of meetings (includes three (3) "special" meetings).	
5600	Professional/Technical	\$1,000
	Budgeted figure is used for attorney fees if needed.	
5605	Training/Conferences	\$1,200
	Attendance by Commission members at regional training seminars and other classes as needed to stay current on the law as it affects the conduct of their jobs as Police Commissioners.	
5620	Advertising and Publications	\$1,000
	Budgeted figure is for advertising for notification of new applicants and public notices.	
5775	Testing & Examinations	\$10,000
	Budgeted amount is for cost of administering testing and examinations for eligibility list for new officers, and Sergeant promotions for the Police Department.	

# Finance

**CITY OF OAKBROOK TERRACE**  
**FINANCE DEPARTMENT**  
**2014/2015 BUDGET**  
**01-11**

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 105,888	\$ 132,237	\$ 147,213	\$ 113,914	\$ 54,244	\$ 70,119	-52.4%	-38.4%
<b>Other Personnel Benefits</b>	\$ 29,693	\$ 35,865	\$ 62,830	\$ 59,678	\$ 30,343	\$ 32,202	-48.7%	-46.0%
<b>Contractual Services</b>	\$ 212,323	\$ 257,749	\$ 272,715	\$ 302,545	\$ 313,350	\$ 304,360	11.6%	0.6%
<b>Commodities</b>	\$ 14,185	\$ 14,507	\$ 14,000	\$ 13,900	\$ 19,700	\$ 19,700	40.7%	41.7%
<b>DEPARTMENT TOTAL</b>	\$ 362,089	\$ 440,358	\$ 496,758	\$ 490,037	\$ 417,637	\$ 426,380	-14.2%	-13.0%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 105,349	\$ 132,233	\$ 146,323	\$ 113,544	\$ 53,319	\$ 68,924	-52.9%	-39.3%
4120 - Overtime	\$ 539	\$ 4	\$ 890	\$ 370	\$ 925	\$ 1,195	34.4%	223.1%
<b>TOTAL</b>	\$ 105,888	\$ 132,237	\$ 147,213	\$ 113,914	\$ 54,244	\$ 70,119	-52.4%	-38.4%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 13,875	\$ 16,378	\$ 17,766	\$ 14,897	\$ 7,189	\$ 9,294	-47.7%	-37.6%
4520 - FICA	\$ 8,452	\$ 9,926	\$ 10,839	\$ 8,686	\$ 4,150	\$ 5,364	-50.5%	-38.2%
4530 - Health Insurance	\$ 6,007	\$ 8,163	\$ 31,368	\$ 32,680	\$ 17,211	\$ 15,712	-49.9%	-51.9%
4540 - Dental Insurance	\$ 454	\$ 458	\$ 1,876	\$ 2,437	\$ 1,039	\$ 1,025	-45.4%	-57.9%
4550 - Life Insurance	\$ 403	\$ 411	\$ 452	\$ 449	\$ 178	\$ 231	-48.9%	-48.6%
4570 - Unemployment Ins	\$ 502	\$ 529	\$ 529	\$ 529	\$ 576	\$ 576	8.9%	8.9%
<b>TOTAL</b>	\$ 29,693	\$ 35,865	\$ 62,830	\$ 59,678	\$ 30,343	\$ 32,202	-48.7%	-46.0%

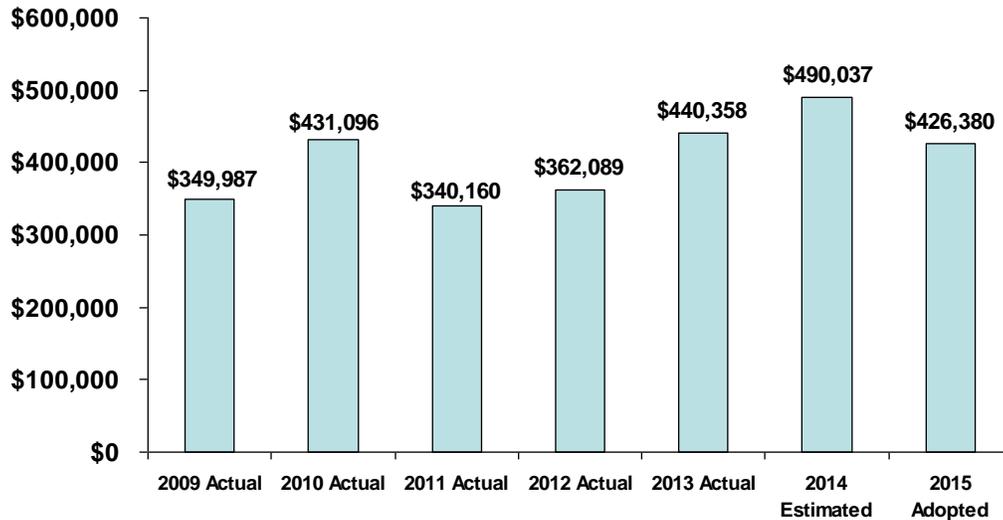
<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 100,444	\$ 98,222	\$ 107,500	\$ 120,000	\$ 125,000	\$ 125,000	16.3%	4.2%
5603 - Business License Inspection	\$ -	\$ 25,325	\$ 25,500	\$ 25,500	\$ 25,500	\$ 25,500	0.0%	0.0%
5604 - Credit Card Transaction Fees	\$ -	\$ 913	\$ -	\$ 1,800	\$ 1,850	\$ 1,850	DNA	2.8%
5605 - Training/Conferences	\$ 150	\$ 1,499	\$ 3,350	\$ 2,400	\$ 3,350	\$ 3,350	0.0%	39.6%
5607 - Continuing Education	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	DNA	0.0%
5610 - Membership/Assoc Fees	\$ 1,310	\$ 870	\$ 1,315	\$ 1,245	\$ 1,100	\$ 1,100	-16.3%	-11.6%
5615 - Meetings	\$ 257	\$ 228	\$ 200	\$ 250	\$ 250	\$ 250	25.0%	0.0%
5630 - Risk Management Insurance	\$ 104,033	\$ 118,778	\$ 39,712	\$ 50,100	\$ 51,500	\$ 51,500	29.7%	2.8%
5631 - Workers Compensation Insurance	\$ -	\$ -	\$ 85,288	\$ 86,500	\$ 88,000	\$ 81,010	-5.0%	-6.3%
5635 - Deductible Payments	\$ -	\$ -	\$ 1,000	\$ -	\$ 2,000	\$ -	-100.0%	DNA
5640 - Vision Insurance	\$ -	\$ 291	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	DNA	0.0%
5655 - Equipment Lease & Rental	\$ 142	\$ 273	\$ 300	\$ 300	\$ 300	\$ 300	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 2,066	\$ 2,078	\$ 1,750	\$ 1,750	\$ 1,800	\$ 1,800	2.9%	2.9%
5665 - Telephone Service	\$ 1,153	\$ 1,364	\$ 1,200	\$ 1,600	\$ 1,600	\$ 1,600	33.3%	0.0%
5668 - Communications	\$ 1,259	\$ 2,162	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
5700 - Public Information	\$ 1,508	\$ 3,746	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	0.0%	0.0%
<b>TOTAL</b>	\$ 212,323	\$ 257,749	\$ 272,715	\$ 302,545	\$ 313,350	\$ 304,360	11.6%	0.6%

<b>Commodities &amp; Other</b>								
6110 - Books & Publications	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ 200	0.0%	DNA
6120 - Office Supplies	\$ 972	\$ 936	\$ 800	\$ 1,400	\$ 1,000	\$ 1,000	25.0%	-28.6%
6130 - Supplies	\$ 3,856	\$ 4,222	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.0%	0.0%
6150 - Software	\$ 1,939	\$ 6,369	\$ 7,000	\$ 7,000	\$ 12,000	\$ 12,000	71.4%	71.4%
6151 - Hardware	\$ 5,778	\$ 950	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.0%	DNA
6170 - Postage	\$ 1,640	\$ 2,031	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	33.3%	0.0%
<b>TOTAL</b>	\$ 14,185	\$ 14,507	\$ 14,000	\$ 13,900	\$ 19,700	\$ 19,700	40.7%	41.7%

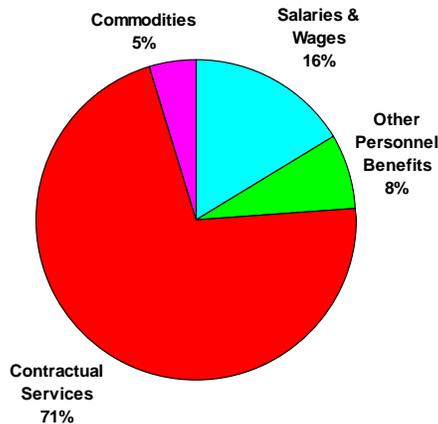
<b>TOTAL</b>	\$ 362,089	\$ 440,358	\$ 496,758	\$ 490,037	\$ 417,637	\$ 426,380	-14.2%	-13.0%
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# Finance

## Finance Department Historical Expenditures



**Contractual Services Represents 71% of Adopted Budget**



The Finance FY 2015 budget is \$426,380, representing a decrease of \$63,657 less than the FY 2014 estimate and \$13,978 less than the FY 2013 actual. The FY 2015 budget is significantly less than the FY 2014 estimate and FY 2013 actual because of the recent appointment of the Finance Director to the Interim City Administrator position. Thereby decreasing salaries by \$62,118 from last year. Contractual services increased only slightly by 1,815 or 1% from the FY 2014 estimate because of higher professional services and risk management insurance premiums.

# **FINANCE DEPARTMENT**

## **MISSION STATEMENT**

The Finance Department's mission is to maintain an accurate and comprehensive financial and accounting system in substantial conformance with generally accepted accounting principles. To invest public funds in a manner that provides high investment return with maximum security and conforms to state statutes and local ordinances governing the investment of public funds.

## **GOALS**

To safeguard the financial assets of the City. To keep the Mayor, City Council and City Administrator informed of the City's financial condition and provide them with the information needed to make informed budgetary decisions. To provide the operating departments with accurate and timely financial reports to assist them in the management of their individual budgets and to provide them with support services as needed.

## **FY 2013-2014 ACCOMPLISHMENTS**

1. Successful receipt of the Certificate of Achievement for Excellence in Financial Reporting for the FY 2012 CAFR.
2. Successful receipt of the Distinguished Budget Presentation Award for the FY 2014 Budget.
3. Provided essential feedback at all new Police Station and City Hall Renovation meetings.
4. Assisted in revamping the City's website to improve overall transparency.
5. Implemented the video gaming licensing program resulting in six (6) location licenses and a total of 25 machines.
6. Established two (2) new debt service funds for the payment of principal and interest on the Business District bonds.
7. Moved the City's investments to Sawyer and Falduto from MB Financial.
8. Supervised the hotel tax audit with findings that included three (3) hotels underpaying their last three (3) years of hotel taxes by \$5,953. The City billed these hotels for the taxes due. Also the hotel audit uncovered that one (1) hotel overpaid taxes by \$7,575. The City refunded this hotel's overpayment.

## **FY 2014-2016 OBJECTIVES**

- To prepare monthly reports and reconciliations in a timely manner.
- To manage the financial assets of the City in accordance with the approved Investment Policy.

- To maintain professional competence through participation in appropriate training and professional activities.
- To direct and coordinate the preparation of the annual budget and assist the departments in development of their budgets.
- Continue to work towards receiving the award for the City's Comprehensive Annual Financial Report (CAFR) and the City's budget document through the Government Finance Officers Association (GFOA).
- To publish the annual Treasurer's Report as required by law.
- Continue to administer the IT consultants contract in order to enhance maintenance and support.
- To ensure the water billing process is completed accurately, and the bills are mailed in a timely fashion as stated by City ordinance.
- To maintain the Web Page and Cable Channel with up-to-date, accurate information.

# FINANCE DEPARTMENT

## Fiscal Year 2014-2015 Budget Proposal

The Finance FY 2015 budget is \$417,637, representing a decrease of \$72,400 less than the FY 2014 estimate and \$22,721 less than the FY 2013 actual. The significant decreases from both fiscal years are attributable to lower salary allocations resulting from the recent promotion of the Finance Director to the Interim City Administrator position. Contractual services in FY 2015 are expected to increase by 22% or \$55,601 over last fiscal year due to higher risk management premiums and professional services. Also, commodities are expected to increase by \$5,800 from the FY 2014 estimate because of purchasing a web payment software program and upgrading the City's financial software.

<b>Finance Operating Indicators</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Business Licenses Issued	352	313	301	343	320	350	342
Credit Card Transactions - began FY 2013	183	NA	NA	NA	NA	NA	NA
Purchase Orders	87	81	74	NA	NA	NA	NA

**NARRATIVE REPORT**

**Department:** Finance Department      **Date:** January 2014  
**Activity:** 01-11      **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4110	Full-time Salaries	\$68,924
	Budgeted amount includes salaries for the Finance Assistant. Decrease is due to the Finance Director being appointed to the Interim City Administrator.	
4500	Other Personnel Benefits	\$32,202
	These benefits include IMRF, FICA, and insurance for life, dental, health. Increase is attributable to the increase in unemployment insurance.	
5600	Professional & Technical Service	\$125,000
	Budget figure includes cost for the annual audit (\$34,000) and actuarial studies (\$3,700), payroll services (\$4,000), and the annual software maintenance and support for Springbrook financial, departmental services, fixed asset package, and web payment application (\$9,650). Also included are the GFOA award fees (\$750), record disposal services (\$900) and miscellaneous professional fees (\$3,000). Additionally, the charges for Current Technologies Corporation (\$25,000), contracted Finance Consultant (\$31,000) and contracted Finance Clerk (\$13,000) are budgeted here.	
5603	Business License Inspection	\$25,500
	Costs associated with code enforcement inspectors assuring proper licensing.	
5604	Credit Card Transaction Fees	\$1,850
	Costs associated with accepting credit card payments.	
5605	Training & Conferences	\$3,350
	Funds for Finance Clerk for additional training in Springbrook software. 50% of this cost is allocated to the Water Fund.	
5607	Continuing Education	\$2,000
	Funds associated for continuing education for the Finance Assistant	
5610	Membership & Association	\$1,100
	Memberships in professional organizations including: Government Finance Officers Association (GFOA), Illinois Government Finance Officers Association (IGFOA), Illinois Municipal Treasurer's Association (IMTA), and the Association of Public Treasurer's (APT).	

**NARRATIVE REPORT**

**Department:** Finance Department      **Date:** January 2014  
**Activity:** 01-11      **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5630	Risk Management Insurance	\$51,500
	Two-thirds of the expense for insurance coverage (liability, property, and auto) is budgeted at the normal rate in the General Fund. Remaining one-third is budgeted in the Water Fund.	
5631	Workers Compensation Insurance	\$81,010
	Two-thirds of the expense for worker compensation coverage is budgeted in the General Fund. Remaining one-third is budgeted in the Water Fund.	
5640	Vision Insurance	\$3,500
	Costs associated with vision insurance offered to City employees	
5660	Equipment Maintenance & Repair	\$1,800
	Finance Department's share of the phone system maintenance contract.	
5665	Telephone Service	\$1,600
	Finance Department's share of phone service charges.	
5668	Communications	\$2,000
	Comcast charges for internet and static IP addresses. The two (2) cell phones for the Finance Director and Business License Code Enforcer is also budgeted in this line item.	
5700	Public Information	\$3,600
	Filing of Annual Treasurer's Report and the Tax Levy. Printing of the adopted budget is also charged in this line item.	
6150	Software	\$12,000
	Costs are for the annual maintenance for the VM Software, Back-up Exec Software, Barracuda Web Filter Software, Antivirus Protection Software, in addition to miscellaneous software as may be needed. Web payment software (\$5,000). Also budgeted here is the annual automatic update to Springbrook Software (\$1,000).	
6151	Hardware	\$1,000
	Budgeted figure is for miscellaneous hardware as may be needed.	

**NARRATIVE REPORT**

**Department:** Finance Department      **Date:** January 2014  
**Activity:** 01-11      **Prepared By:** Amy Marrero

6170	Postage	\$2,000
	Finance's share of postage including overnight and bulk mailing.	

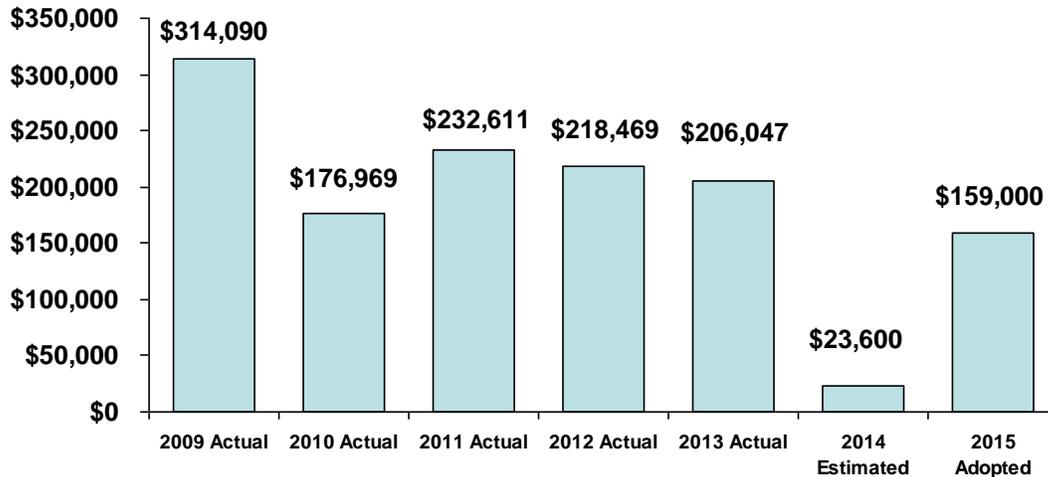
# Economic Development

**CITY OF OAKBROOK TERRACE  
ECONOMIC DEVELOPMENT  
2014/2015 BUDGET  
01-13**

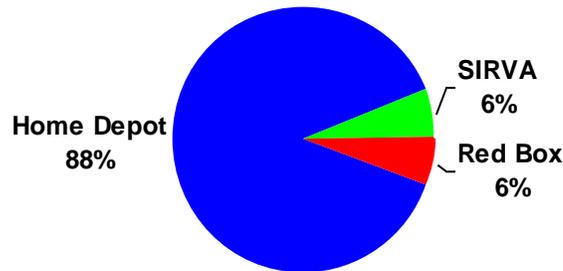
	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>DEPARTMENT TOTAL</b>	\$ 218,469	\$ 206,047	\$ 28,000	\$ 23,600	\$ 159,000	\$ 159,000	467.9%	573.7%
<b>Contractual Services</b>								
5750 - Home Depot Reimbursable	\$ 135,968	\$ 140,870	\$ 15,000	\$ 15,000	\$ 141,000	\$ 141,000	840.0%	840.0%
5751 - Lee Lumber Reimbursable	\$ 77,016	\$ 52,273	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5752 - Red Box Reimbursable	\$ 5,485	\$ 12,904	\$ 13,000	\$ 8,600	\$ 9,000	\$ 9,000	-30.8%	4.7%
5753-SIRVA Reimbursable	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	DNA	DNA
<b>TOTAL</b>	\$ 218,469	\$ 206,047	\$ 28,000	\$ 23,600	\$ 159,000	\$ 159,000	467.9%	573.7%
<b>TOTAL</b>	\$ 218,469	\$ 206,047	\$ 28,000	\$ 23,600	\$ 159,000	\$ 159,000	467.9%	573.7%

# Economic Development

## Economic Development Historical Expenditures



**Home Depot Reimbursable represents  
88% of Adopted Budget**



The Economic Development FY 2015 budget is \$159,000. The adopted budget is \$135,400 more than the FY 2014 estimate and \$47,047 less than the FY 2013 actual. The FY 2015 proposed budget is significantly higher than the FY 2014 estimate because the current year represents year ten (10) of the Home Depot agreement. In year ten (10) of the agreement, the City is allowed to retain the \$125,000 sales tax incentive payment normally paid to Home Depot, if a traffic light on 22<sup>nd</sup> Street is not constructed. Since the traffic light was not installed, the City is keeping the \$125,000 for FY 2014. However, in FY 2015 the \$125,000 payment to Home Depot resumes.

# ECONOMIC DEVELOPMENT DEPARTMENT

## Fiscal Year 2014-2015 Budget Proposal

In past years, the City of Oakbrook Terrace entered into sales tax and economic incentive agreements with Home Depot, Lee Lumber, and Redbox. In August of 2013, the City approved a new economic incentive agreement with SIRVA to relocate its corporate headquarters to Park View Plaza. Sales tax and economic incentive agreements encourage development within the City, maintaining a viable sales tax base in addition to employment opportunities.

The Economic Development FY 2015 is \$159,000, which is \$135,400 more than the FY 2014 estimate and \$47,047 less than the FY 2013 actual. The FY 2015 budget is less than last year's actual because the Lee Lumber agreement terminated on December 31, 2012 thereby saving the City the economic incentive payment. However for FY 2015, the budget is significantly higher than the current year estimate because the Home Depot sales tax incentive payment resumes. For FY 2014, the City realized a one (1) year reprieve from the \$125,000 sales tax incentive payment normally paid to Home Depot due to a stipulation in the agreement that called for a traffic light to be installed in FY 2014. The traffic light was never installed; thereby the City retained the \$125,000 normally paid to Home Depot.

**Home Depot, Lee Lumber, & Redbox Reimbursables 2003-Present**

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>Totals</b>
Home Depot	140,870	126,928	131,560	127,575	129,138	136,284	171,929	114,029	184,605	144,834		1,407,753
Lee Lumber*	4,144	67,305	85,238	79,927	78,433	153,015	133,061	169,099	184,057	138,204	43,203	1,135,686
Redbox	12,904	5,485	3,018									21,407
<b>Totals</b>	<b>157,918</b>	<b>199,718</b>	<b>219,816</b>	<b>207,502</b>	<b>207,571</b>	<b>289,299</b>	<b>304,990</b>	<b>283,128</b>	<b>368,662</b>	<b>283,038</b>	<b>43,203</b>	<b>2,564,845</b>

\*Lee Lumber agreement terminated on December 31, 2012

**NARRATIVE REPORT**

**Department:** Economic Development      **Date:** December 2013  
**Activity:** 01-13      **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5750	Home Depot Reimbursable	\$141,000
	Amount budgeted in regards to the City's Sales Tax Incentive Agreement with Home Depot. Budgeted.	
5752	Red Box Reimbursable	\$9,000
	Amount budgeted in regards to the Reimbursement Agreement with Red Box.	
5753	SIRVA Reimbursable	\$9,000
	Amount budgeted in regards to the Reimbursement Agreement with SIRVA.	

# Water Fund

CITY OF OAKBROOK TERRACE  
WATER FUND REVENUES  
2014/2015 BUDGET

	Actual 11/12	Actual 12/13	Budget 13/14	Estimate 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>Taxes Collected by OBT</b>	\$ 259,816	\$ 464,781	447,000	\$ 452,000	\$ 452,000	452,000	1.1%	0
<b>Fines &amp; Forfeitures</b>	7,908	14,403	19,500	14,500	14,500	14,500	-25.6%	0.0%
<b>Sales &amp; Service</b>	438,871	566,866	658,000	696,000	847,000	847,000	28.7%	21.7%
<b>Miscellaneous Revenue</b>	7,802	29,053	1,155	1,900	1,200	1,200	3.9%	-36.8%
<b>WATER FUND TOTAL</b>	<b>\$ 714,397</b>	<b>\$ 1,075,103</b>	<b>1,125,655</b>	<b>\$ 1,164,400</b>	<b>1,314,700</b>	<b>1,314,700</b>	<b>16.8%</b>	<b>12.9%</b>

<b>Taxes Collected By OBT</b>								
3030 - Electric Utility Tax	\$ -	464,781	447,000	\$ 452,000	\$ 452,000	452,000	1.1%	0.0%
3150 - Off Track Betting Tax	259,816	-	-	-	-	-	DNA	DNA
<b>TOTAL</b>	<b>\$ 259,816</b>	<b>\$ 464,781</b>	<b>447,000</b>	<b>\$ 452,000</b>	<b>\$ 452,000</b>	<b>452,000</b>	<b>1.1%</b>	<b>0.0%</b>

<b>Fines &amp; Forfeitures</b>								
3750 - Penalties/Fines	\$ 7,908	\$ 14,403	19,500	\$ 14,500	\$ 14,500	14,500	-25.6%	0.0%
<b>TOTAL</b>	<b>\$ 7,908</b>	<b>\$ 14,403</b>	<b>19,500</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>14,500</b>	<b>-25.6%</b>	<b>0.0%</b>

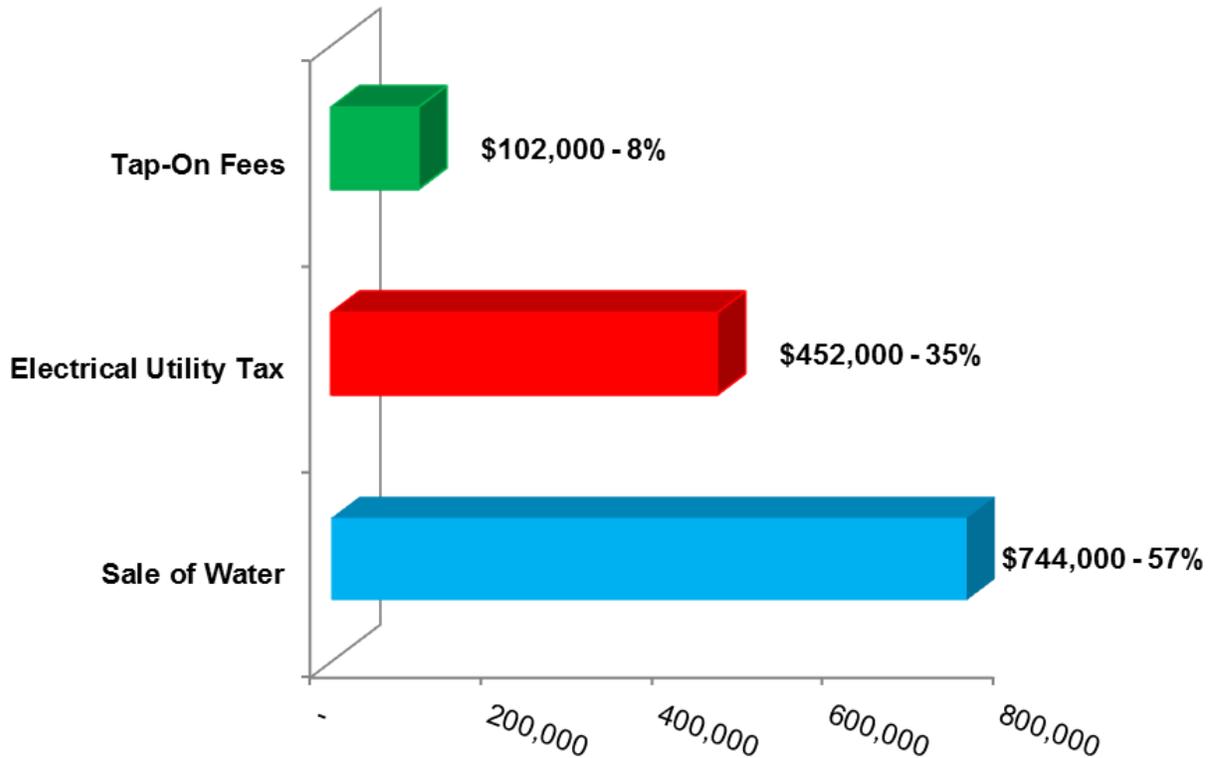
<b>Sales &amp; Service</b>								
3710 - Sale of Water	\$ 433,871	\$ 556,866	600,000	\$ 640,000	\$ 744,000	744,000	24.0%	16.3%
3715 - Water Meter Sales	\$ -	\$ -	3,000	\$ 1,000	\$ 1,000	1,000	-66.7%	0.0%
3720 - Tap-On Fees	\$ 5,000	\$ 10,000	55,000	\$ 55,000	\$ 102,000	102,000	85.5%	85.5%
<b>TOTAL</b>	<b>\$ 438,871</b>	<b>\$ 566,866</b>	<b>658,000</b>	<b>\$ 696,000</b>	<b>847,000</b>	<b>847,000</b>	<b>28.7%</b>	<b>21.7%</b>

<b>Miscellaneous Revenue</b>								
3650 - Interest Earnings	\$ 89	\$ 179	155	\$ 200	\$ 200	200	29.0%	0.0%
3660 - Misc Revenue	\$ 7,714	\$ 1,280	1,000	\$ 1,700	\$ 1,000	1,000	0.0%	-41.2%
3670 - Transfer In From Other Funds		\$ 27,594	-	\$ -	\$ -	-	DNA	DNA
<b>TOTAL</b>	<b>\$ 7,802</b>	<b>\$ 29,053</b>	<b>1,155</b>	<b>\$ 1,900</b>	<b>\$ 1,200</b>	<b>1,200</b>	<b>3.9%</b>	<b>-36.8%</b>

<b>TOTAL REVENUES</b>	<b>\$ 714,397</b>	<b>\$ 1,075,103</b>	<b>1,125,655</b>	<b>\$ 1,164,400</b>	<b>1,314,700</b>	<b>1,314,700</b>		
<b>Expenses (includes depreciation expense and interest expense)</b>	<b>\$ 947,111</b>	<b>\$ 998,554</b>	<b>\$ 1,519,898</b>	<b>\$ 1,417,430</b>	<b>\$ 1,124,007</b>	<b>\$ 1,124,036</b>	<b>-26.0%</b>	<b>-20.7%</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (232,715)</b>	<b>\$ 76,549</b>	<b>(394,243)</b>	<b>\$ (253,030)</b>	<b>190,693</b>	<b>190,664</b>	<b>-148.4%</b>	<b>-175.4%</b>

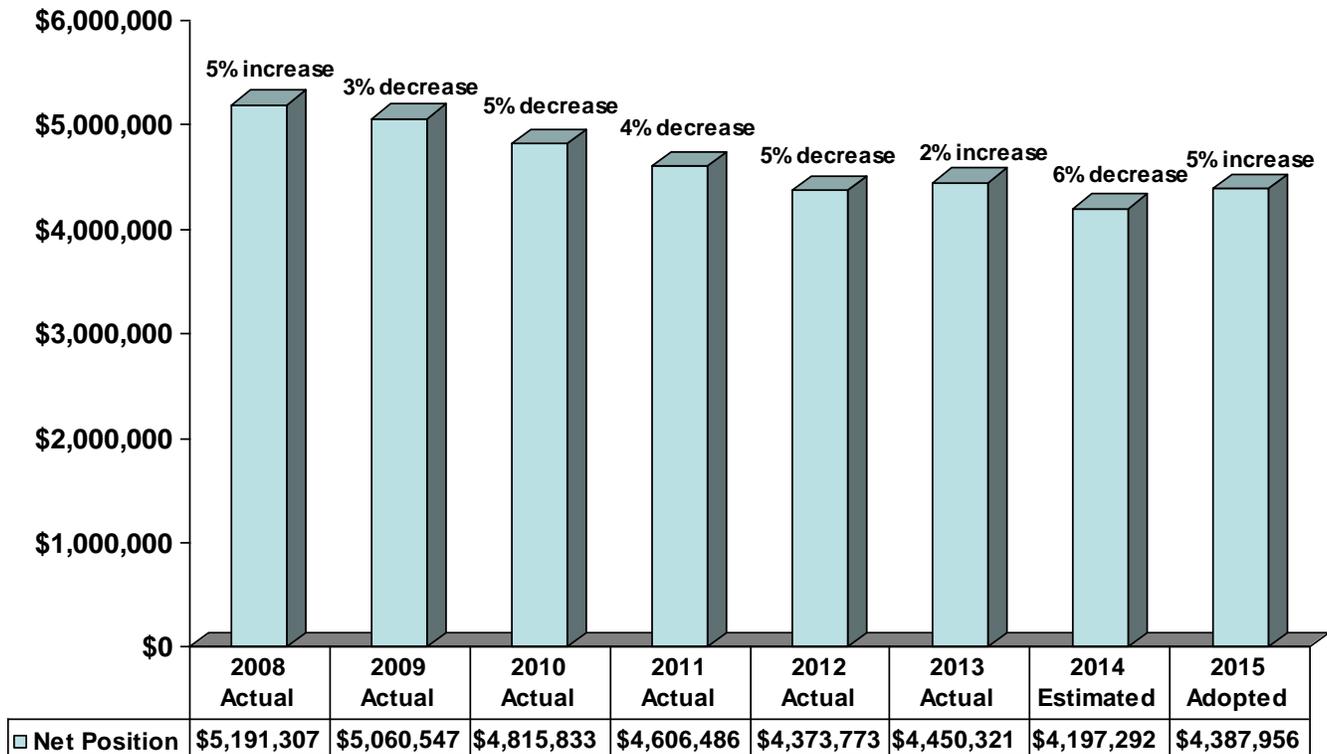
<b>Net Assets (as reflected in audited financial statements)</b>								
1-May	\$ 4,606,488	\$ 4,373,773	4,450,322	\$ 4,450,322	4,197,292	4,197,292	-5.7%	-5.7%
30-Apr	\$ 4,373,773	\$ 4,450,322	4,056,079	4,197,292	4,387,985	4,387,956	8.2%	4.5%

# FY 2015 Top Three (3) Revenue Sources Water Fund



Water sales represent the City's largest Water Fund revenue source at 57% with \$744,000 for FY 2015. Electric Utility tax represents the second largest revenue source at 35% with \$452,000 estimated. FY 2015 represents the third year that Electric Utility taxes are being allocated to the Water Fund. The Electric Utility taxes were swapped with the Off-Track Betting fees in an effort to improve the Water Fund's cash flow and assist in defraying debt service expenses. Off-Track Betting fees are now allocated to the General Fund. Tap-on fees represent almost 8% or \$102,000 of total revenues. Tap-on fees are significantly higher than the current year amount due to the Oliviabrook Townhome development and the new assisted living facility.

# Water Fund Net Position – Increase/Decrease from Prior Year



The Water Fund's net position steadily decreased from FY 2009 through FY 2012. The Water Fund's FY 2013 net assets increased by \$76,549 from the FY 2012 actual, representing the first surplus in five (5) years. The FY 2014 net position is expected to decrease by \$253,029 or 6% due to the completion of the Regency Place watermain extension, which cost approximately \$341,023. The FY 2015 estimated net position is projected to increase by 5% or \$190,664.

**\*Ending balance reflects net position including those invested in capital assets and unrestricted assets.**

## Percentage of Net Position to Expenses - Water Fund Five Year Trend Analysis

Fiscal Year	Total Expenses	Net Position	Percentage of Net Position To Expenses
2011	958,336	4,606,486	481%
2012	947,111	4,373,773	462%
2013	998,555	4,450,321	446%
2014 Estimated	1,417,430	4,197,292	296%
2015 Adopted	1,124,036	4,387,956	390%

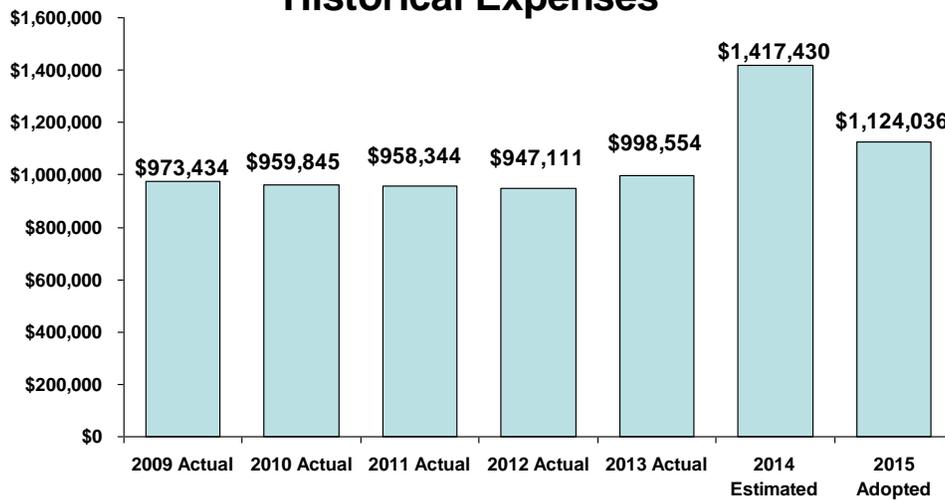
CITY OF OAKBROOK TERRACE  
PUBLIC SERVICES DEPARTMENT - WATER DIVISION  
2014/2015 BUDGET

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% of Total
Salaries & Wages	\$ 215,380	\$ 198,963	\$ 219,702	\$ 202,677	\$ 196,194	\$ 200,608	21.9%
Other Personnel Benefits	\$ 88,221	\$ 77,215	\$ 91,263	\$ 87,835	\$ 85,823	\$ 83,448	9.6%
Contractual Services	\$ 263,381	\$ 328,996	\$ 457,600	\$ 403,300	\$ 496,900	\$ 494,890	55.4%
Commodities	\$ 25,777	\$ 33,094	\$ 31,250	\$ 27,000	\$ 33,639	\$ 33,639	3.8%
Capital Expenditures	\$ 124,249	\$ 132,506	\$ 492,303	\$ 468,838	\$ 83,671	\$ 83,671	9.3%
<b>DEPARTMENT TOTAL</b>	<b>\$ 717,008</b>	<b>\$ 770,774</b>	<b>1,292,118</b>	<b>1,189,650</b>	<b>896,227</b>	<b>896,256</b>	<b>100%</b>

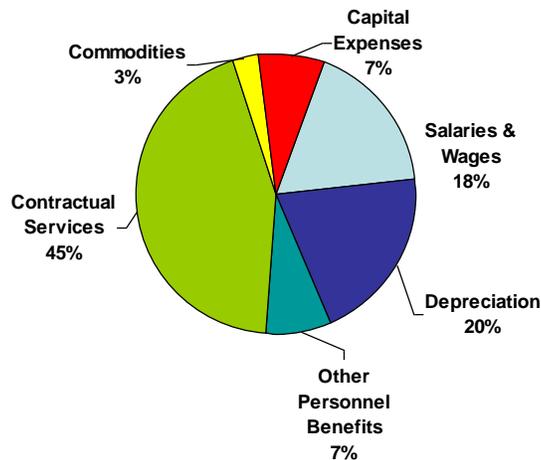
	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% of Total
<b>WATER DIVISION</b>							
03-09 DISTRIBUTION	\$ 13,699	\$ 4,889	\$ 433,023	\$ 416,380	\$ 22,000	\$ 22,000	2.5%
03-12 OPERATING & MAINT	\$ 703,309	\$ 765,885	\$ 859,095	\$ 773,270	\$ 874,227	\$ 874,256	97.5%
<b>DEPARTMENT TOTAL</b>	<b>\$ 717,008</b>	<b>\$ 770,774</b>	<b>\$ 1,292,118</b>	<b>\$ 1,189,650</b>	<b>\$ 896,227</b>	<b>\$ 896,256</b>	<b>100.0%</b>

# Public Services Water Division

## Water Division Historical Expenses



### Contractual Services Represent 45% of Adopted Budget



The FY 2015 Water Budget increased by 13% or \$125,482 from the FY 2013 actual. This increase is due to higher DuPage Water Commission (DWC) fees, an increase in risk management costs and higher health insurance costs. The DWC charge is expected to increase by \$117,829 from the 2013 actual. Interest expenses are projected to decrease by \$48,836 from FY 2013 because the outstanding bonds are close to maturity and thereby the interest expense decreases as well. Also salaries decreased by \$1,645 or 1% from last year's actuals because the Utility Billing Clerk's 30% salary share is no longer allocated to the Water Fund. Utility billing services are now contracted-out.

\*Expenses include depreciation and interest expense.

# **PUBLIC SERVICES DEPARTMENT WATER DIVISION**

## **MISSION STATEMENT**

The Water Division's mission is to provide and distribute a safe continuous supply of aesthetically pleasing, potable water that meets all current and evolving Federal and State water quality standards, and to do so in a quantity and at a sufficient pressure to meet both residential and commercial demand. To provide all required documentation mandated under the Safe Drinking Water Act. To oversee and coordinate the implementation of capital improvements and to ensure that the water distribution system will be able to meet future demands.

## **GOALS**

To work closely with our consulting engineer, city attorney, city administrator and public agencies in the planning and construction of improvements to the water distribution system. To respond to all inquiries regarding water service in a timely and efficient manner. To provide increased training to departmental employees to increase their knowledge of system operations and advancements.

## **FY 2013-2014 ACCOMPLISHMENTS**

- Added two (2) major commercial customers with Regency Place and Courtyard Marriott to our water system along with four (4) residential properties and the new Gardner School.
- Accounted for 99% of our water pumped under the DNR Water use Audit. The State allows 8% loss.
- Procured a new utility vehicle.
- Completed another year of successful coliform and bacteria sampling. That is thirteen (13) straight years of not having a sample test positive for either.

## **FY 2014-2015 OBJECTIVES**

- To read all residential and commercial meters bi-monthly.
- To maintain and submit accurate and timely reports as required by the Illinois Environmental Protection Agency (IEPA) and Department of Natural Resources (DNR).
- To operate and maintain the Pressure Adjusting Station (P.A.S.) and chemical feed system along with the City's 500,000-gallon storage facility.

- To continue to coordinate Joint Utility Locating Information for Excavators (J.U.L.I.E.) requests to protect the City's water infrastructure system.
- To continue to exercise and maintain all valves, hydrants, and appurtenances of the water system to ensure proper operation, water quality, and the long-term integrity of the infrastructure.
- To compile and distribute water quality data in a required Consumer Confidence Report (CCR) to all system users.
- To respond to all emergency calls on a standby basis and arrange for the immediate repairs to the water system as necessary.
- To continue to adhere to the compliance monitoring parameters set forth by the Illinois Environmental Protection Agency (IEPA).
- To continue to maintain Reduced Pressure Zone (R.P.Z.) compliance and data to protect the water system from backflow contamination.

**CITY OF OAKBROOK TERRACE**  
**PUBLIC SERVICES DEPARTMENT - WATER DIVISION - DISTRIBUTION**  
**2014/2015 BUDGET**  
**03-09**

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>Contractual Services</b>	\$ 13,699	\$ 4,889	\$ 45,000	\$ 35,500	\$ 22,000	\$ 22,000	-51.1%	-38.0%
<b>Capital Expenditures</b>	\$ -	\$ -	\$ 388,023	\$ 380,880	\$ -	\$ -	-100.0%	-100.0%
<b>TOTAL</b>	<b>\$ 13,699</b>	<b>\$ 4,889</b>	<b>\$ 433,023</b>	<b>\$ 416,380</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	<b>-94.9%</b>	<b>-94.7%</b>

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ -	\$ -	\$ 2,000	\$ 500	\$ 2,000	\$ 2,000	0.0%	300.0%
5671 - General Legal Expense	\$ 12,036	\$ 4,889	\$ 10,000	\$ 2,000	\$ 10,000	\$ 10,000	0.0%	400.0%
5677 - Contingency	\$ -	\$ -	\$ 33,000	\$ 33,000	\$ -	\$ -	-100.0%	-100.0%
5825 - Design Engineering	\$ 1,663	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	DNA	DNA
<b>TOTAL</b>	<b>\$ 13,699</b>	<b>\$ 4,889</b>	<b>\$ 45,000</b>	<b>\$ 35,500</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	<b>-51.1%</b>	<b>-38.0%</b>

<b>Capital Expenditures</b>								
7130- Vehicles	\$ -	\$ -	\$ 42,000	\$ 39,857	\$ -	\$ -	-100.0%	-100.0%
7190-01 Regency Place Water	\$ -	\$ -	\$ 346,023	\$ 341,023	\$ -	\$ -	-100.0%	-100.0%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 388,023</b>	<b>\$ 380,880</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>-100.0%</b>

<b>TOTAL</b>	<b>\$ 13,699</b>	<b>\$ 4,889</b>	<b>\$ 433,023</b>	<b>\$ 416,380</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	<b>-94.9%</b>	<b>-94.7%</b>
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PUBLIC SERVICES DEPARTMENT  
Water Division  
Distribution

**Fiscal Year 2014-2015 Budget Proposal**

**Distribution System**

The Distribution portion of the Public Services Department budget for FY 2015 equals \$22,000, which is a \$361,786 decrease from the current year estimate. This decrease is due to the Regency Place water connection that was successfully completed in the 2013-2014 fiscal year.

**NARRATIVE REPORT**

**Department:** Public Services Department  
Water Division - Distribution

**Date:** November 2013

**Activity:** 03-09

**Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5600	Professional/Technical	\$2,000
	This is the cost to pay for miscellaneous professional services.	
5671	General Legal Expense	\$10,000
	This is the cost to pay for miscellaneous legal services.	
5825	Design Engineering	\$10,000
	Costs associated with miscellaneous design engineering	

**CITY OF OAKBROOK TERRACE**  
**PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M**  
**2014/2015 BUDGET**  
**03-12**

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 215,380	\$ 198,963	\$ 219,702	\$ 202,677	\$ 196,194	\$ 200,608	-8.7%	-1.0%
<b>Other Personnel Benefits</b>	\$ 88,221	\$ 77,215	\$ 91,263	\$ 87,835	\$ 85,823	\$ 83,448	-8.6%	-5.0%
<b>Contractual Services</b>	\$ 249,682	\$ 324,107	\$ 412,600	\$ 367,800	\$ 474,900	\$ 472,890	14.6%	28.6%
<b>Commodities</b>	\$ 25,777	\$ 33,094	\$ 31,250	\$ 27,000	\$ 33,639	\$ 33,639	7.6%	24.6%
<b>Capital Expenditures</b>	\$ 124,249	\$ 132,506	\$ 104,280	\$ 87,958	\$ 83,671	\$ 83,671	-19.8%	-4.9%
<b>DEPARTMENT TOTAL</b>	\$ 703,309	\$ 765,885	\$ 859,095	\$ 773,270	\$ 874,227	\$ 874,256	1.8%	13.1%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 207,683	\$ 189,566	\$ 212,025	\$ 195,000	\$ 187,694	\$ 191,917	-9.5%	-1.6%
4120 - Overtime	\$ 7,697	\$ 9,398	\$ 7,677	\$ 7,677	\$ 8,500	\$ 8,691	13.2%	13.2%
<b>TOTAL</b>	\$ 215,380	\$ 198,963	\$ 219,702	\$ 202,677	\$ 196,194	\$ 200,608	-8.7%	-1.0%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 27,729	\$ 25,731	\$ 28,034	\$ 25,883	\$ 26,002	\$ 26,587	-5.2%	2.7%
4520 - FICA	\$ 15,401	\$ 15,346	\$ 16,807	\$ 15,530	\$ 15,008	\$ 15,346	-8.7%	-1.2%
4530 - Health Insurance	\$ 41,165	\$ 32,343	\$ 42,782	\$ 42,782	\$ 40,817	\$ 37,552	-12.2%	-12.2%
4540 - Dental Insurance	\$ 2,769	\$ 2,555	\$ 2,662	\$ 2,662	\$ 2,401	\$ 2,368	-11.1%	-11.0%
4550 - Life Insurance	\$ 459	\$ 422	\$ 449	\$ 449	\$ 447	\$ 447	-0.5%	-0.5%
4570 - Unemployment Ins	\$ 697	\$ 819	\$ 529	\$ 529	\$ 1,148	\$ 1,148	117.0%	117.0%
<b>TOTAL</b>	\$ 88,221	\$ 77,215	\$ 91,263	\$ 87,835	\$ 85,823	\$ 83,448	-8.6%	-5.0%

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 5,671	\$ 5,133	\$ 8,500	\$ 13,000	\$ 8,500	\$ 8,500	0.0%	-34.6%
5604 - City Engineer	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	DNA	DNA
5605 - Training/Conferences	\$ 233	\$ 1,237	\$ 6,100	\$ 6,100	\$ 6,100	\$ 6,100	0.0%	0.0%
5610 - Membership & Association	\$ 551	\$ 561	\$ 600	\$ 600	\$ 600	\$ 600	0.0%	0.0%
5615 - Meetings	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.0%	DNA
5630 - Risk Management Insurance	\$ 51,416	\$ 58,118	\$ 25,948	\$ 24,800	\$ 25,400	\$ 25,400	-2.1%	2.4%
5631 - Workers Compensation Insurance	\$ -	\$ -	\$ 36,552	\$ 37,100	\$ 37,900	\$ 34,890	-4.5%	-6.0%
5635 - Deductible Payments					\$ 1,000	\$ 1,000	DNA	DNA
5655 - Equipment Lease & Rental	\$ 359	\$ 383	\$ 700	\$ 400	\$ 700	\$ 700	0.0%	75.0%
5660 - Equipment Maint & Repair	\$ 6,601	\$ 8,347	\$ 10,000	\$ 7,500	\$ 10,000	\$ 10,000	0.0%	33.3%
5663 - Vehicle Maint & Repair	\$ 656	\$ 1,554	\$ 4,000	\$ 2,500	\$ 4,000	\$ 4,000	0.0%	60.0%
5665 - Telephone Service	\$ 3,355	\$ 3,965	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000	33.3%	0.0%
5668 - Communications	\$ 2,974	\$ 2,519	\$ 2,800	\$ 3,200	\$ 2,800	\$ 2,800	0.0%	-12.5%
5670 - Travel Expense	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.0%	DNA
5671 - General Legal Expense	\$ 1,583	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	0.0%	DNA
5700 - Public Information	\$ 1,792	\$ 26	\$ 800	\$ 1,200	\$ 1,200	\$ 1,200	50.0%	0.0%
5715 - Uniform Allowance	\$ 433	\$ 947	\$ 900	\$ 900	\$ 900	\$ 900	0.0%	0.0%
5745 - Emergency Services	\$ -	\$ -	\$ 6,000	\$ 3,500	\$ 6,000	\$ 6,000	0.0%	71.4%
5758 - Utilities	\$ 10,716	\$ 9,545	\$ 7,000	\$ 8,000	\$ 8,000	\$ 8,000	14.3%	0.0%
5845 - DWC Purchase of Water	\$ 163,343	\$ 231,771	\$ 295,500	\$ 255,000	\$ 349,600	\$ 349,600	18.3%	37.1%
<b>TOTAL</b>	\$ 249,682	\$ 324,107	\$ 412,600	\$ 367,800	\$ 474,900	\$ 472,890	14.6%	28.6%

<b>Commodities</b>								
6110 - Books & Publications	\$ -	\$ -	\$ 200	\$ 100	\$ 200	\$ 200	0.0%	100.0%
6120 - Office Supplies	\$ 612	\$ 79	\$ 250	\$ 1,000	\$ 1,000	\$ 1,000	300.0%	0.0%
6130 - Supplies	\$ 2,882	\$ 3,004	\$ 3,000	\$ 1,100	\$ 3,000	\$ 3,000	0.0%	172.7%
6151 - Hardware	\$ 1,666	\$ -	\$ 600	\$ 600	\$ 600	\$ 600	0.0%	0.0%
6152 - Water Meters	\$ 10,887	\$ 10,449	\$ 11,500	\$ 8,500	\$ 8,500	\$ 8,500	-26.1%	0.0%

**CITY OF OAKBROOK TERRACE**  
**PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M**  
**2014/2015 BUDGET**  
**03-12**

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
<b>Commodities (cont'd)</b>								
6170 - Postage	\$ 3,668	\$ 2,248	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	0.0%
6180 - Fuel	\$ 4,737	\$ 4,920	\$ 5,600	\$ 5,600	\$ 5,198	\$ 5,198	-7.2%	-7.2%
6181 - Fuel Replacement Fund	\$ -	\$ 993	\$ 1,100	\$ 1,100	\$ 1,142	\$ 1,142	3.8%	3.8%
6190 - Non-Capital Equipment	\$ 1,326	\$ 11,401	\$ 6,000	\$ 6,000	\$ 11,000	\$ 11,000	83.3%	83.3%
<b>TOTAL</b>	<b>\$ 25,777</b>	<b>\$ 33,094</b>	<b>\$ 31,250</b>	<b>\$ 27,000</b>	<b>\$ 33,639</b>	<b>\$ 33,639</b>	<b>7.6%</b>	<b>24.6%</b>
<b>Capital Expenditures</b>								
7170 - Bond Interest Expense	\$ 124,249	\$ 129,006	\$ 87,280	\$ 86,794	\$ 81,639	\$ 81,639	-6.5%	-5.9%
7172 - Interfund Loan Interest Expense	\$ -	\$ 3,500	\$ 17,000	\$ 1,164	\$ 2,032	\$ 2,032	-88.0%	74.6%
<b>TOTAL</b>	<b>\$ 124,249</b>	<b>\$ 132,506</b>	<b>\$ 104,280</b>	<b>\$ 87,958</b>	<b>\$ 83,671</b>	<b>\$ 83,671</b>	<b>-19.8%</b>	<b>-4.9%</b>
<b>TOTAL</b>	<b>\$ 703,309</b>	<b>\$ 765,885</b>	<b>\$ 859,095</b>	<b>\$ 773,270</b>	<b>\$ 874,227</b>	<b>\$ 874,256</b>	<b>1.8%</b>	<b>13.1%</b>

PUBLIC SERVICES DEPARTMENT  
Water Division  
Operating & Maintenance

**Fiscal Year 2014-15 Budget Proposal**

The FY 2014-2015 Operating and Maintenance portion of the Public Services Water Division budget is \$874,227, representing an increase of \$100,957 more than the FY 2013-2014 estimate. The major notable increase is the water purchase amount from the DuPage Water Commission. We are fortunately buying more water this year due to two (2) large customers added to our water system but this increase also reflects the increase in water rates from the City of Chicago. As you know, we pass along any water rate increase from the City of Chicago to our customers.

Salaries are budgeted at \$196,194 which includes the step increases and bonus for employees at the top of the pay range. Salaries decreased from the current year estimate because the 30% Utility Billing Clerk's salary allocation is no longer budgeted here. Utility billing services are now contracted-out.

Contractual services are budgeted at \$474,900 up \$107,000 or 29% from the current year estimate of \$367,800. The notable rise as stated in the opening paragraph is attributed to the increased amount of water purchased from the DuPage Water Commission, to accommodate recent additions of the Courtyard Marriott, Gardner School, Regency Place, and proposed addition of the new Terra Vista Assisted Living Facility.

Commodities are budgeted at \$33,639 up \$5,389 from the current year budget of \$28,250. The increase is attributed to a replacement of the underground utility locator in non-capital equipment for FY 2015.

Capital Expenditures are budgeted at \$83,671 of which \$81,639 represents the interest payments for the 2003 Restructured Bonds, the 2004 Bonds, and the 2010 Refunding Bonds. The \$2,032 represents the interest expense for the inter-fund loan from the Capital Improvement Fund.



**NARRATIVE REPORT**

**Department:** Public Services Department **Date:** November 2013  
 Water Division -O & M

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**Activity:** 03-12 **Prepared By:** Craig Ward

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<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5660	Equipment Maintenance & Repair	\$10,000
	Utility billing software maintenance (\$2,500); Hand-held Sensus meter readers (\$1,200); and Maintenance contract for emergency generator (\$1,000). Additional funds are budgeted for equipment maintenance such as pump repairs, pressure regulator maintenance at the water tower and pressure adjusting station, chlorination system repairs, Cla-Val, distribution system valve repair and copier service.	
5663	Vehicle Maintenance & Repair	\$4,000
	Necessary maintenance needed on water division's fleet of vehicles.	
5665	Telephone Service	\$4,000
	Division's share of the City's telephone system charges. Includes two (2) emergency dialers, three (3) telephone lines, and one (1) fax line.	
5668	Communications	\$2,800
	Budget estimate is made up of the following components: two (2) Nextels, Nitech Fire Security System and JULIE locate system.	
5671	General Legal Expense	\$4,000
	Estimated cost for legal services.	
5700	Public Information	\$1,200
	Funds used for publishing the Consumer Confidence Report, and other publishing as needed.	
5745	Emergency Services	\$6,000
	This is a contingency amount for emergency and unexpected repairs to the water system and equipment performed by outside contractor(s).	
5758	Utilities	\$8,000
	Estimated annual charges at Water Tower, Water Maintenance Facility and Pressure Adjusting Station for sanitary sewer, natural gas and electric service.	

**NARRATIVE REPORT**

**Department:** Public Services Department  
Water Division -O & M

**Date:** November 2013

**Activity:** 03-12

**Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5845	DWC-Purchase of Water	\$349,600
	Cost of water purchased from the DuPage Water Commission (DWC) based on estimated annual purchase of 80 million gallons at a blended rate per 1,000 gallons. (2013 rate = \$3.70; 2014 rate = \$4.37; 2015 rate = \$5.03) Rates used reflect the 20% calendar year 2013 increase and 18% for 2014 and 17% for 2015 combined rate increase from Chicago and DWC.	
6130	Supplies	\$3,000
	Cleaning supplies, chemical reagents and acids, buffer solutions and other necessary supplies.	
6152	Water Meters	\$8,500
	Budgeted amount is for the purchase of meters for Terra Vista and Wendland Property (5,000), in addition to necessary replacements and all of the necessary hardware and radio read equipment for each.	
6170	Postage	\$3,000
	The cost of postage via the Villa Park postmaster, Federal Express, UPS and other various couriers.	
6180	Fuel	\$5,198
	The Water Division's share for the purchase of fuel at \$3.30/gallon for unleaded and diesel.	
6181	Fuel Replacement Fund	\$1,142
	The annual Water Fund portion for future fuel pump replacement.	
6190	Non-Capital Equipment	\$11,000
	Various pieces of equipment and tools such as clamps, b-boxes, hydrant and valve assemblies, shovels and other distribution equipment. An underground utility locator is budgeted in this account (\$5,000).	
7170	Bond Interest Expense	\$81,639
	Payment of interest expense on the 2003 general obligation alternate revenue source bonds (\$655,000), the (\$650,000) 2004 bond issue for the East/West water main project, and the 2010 bond issue (\$1,350,000), which refinanced a portion of the 2003 bonds and was issued to relieve cash flow pressures on the Water Fund.	
7172	Interfund Loan Expense	\$2,032
	Interest payment from the interfund loan from the Capital Improvement Fund to fund the East-West Connection, Phase II, Water Main Project in 2006. The payments of the original interfund loan passed by Council (Ord 06-16), were cancelled and then refinanced at a lower interest rate (Ord 09-38) Principal and Interest payments of the refinanced loan began again in Fiscal Year 13.	

# SSA II

# Debt Service

CITY OF OAKBROOK TERRACE  
SSA DEBT SERVICE  
2014/2015 BUDGET  
04-12

**PURPOSE:** The purpose of the Special Service Area Budget is to account for the servicing of the 2006 City issuance of \$600,000 in special ad valorem tax bonds. The City issued these bonds to provide funding for a connection to the City's potable water supply and distribution system for several office buildings. These affected parcels will remit a separate property tax assessment annually until FY 2026 to repay this bond issue.

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change from FY 14 Estimate
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REVENUE							
3010-Property Taxes	\$ 48,352	\$ 47,376	\$ 45,930	\$ 45,930	\$ 44,930	\$ 44,930	-2.2%
<b>TOTAL</b>	<b>\$ 48,352</b>	<b>\$ 47,376</b>	<b>\$ 45,930</b>	<b>\$ 45,930</b>	<b>\$ 44,930</b>	<b>\$ 44,930</b>	<b>-2.2%</b>
EXPENDITURES							
7170 - Bond Series 2006	\$ 47,868	\$ 47,280	\$ 45,930	\$ 45,930	\$ 44,930	\$ 44,930	-2.2%
<b>TOTAL</b>	<b>\$ 47,868</b>	<b>\$ 47,280</b>	<b>\$ 45,930</b>	<b>\$ 45,930</b>	<b>\$ 44,930</b>	<b>\$ 44,930</b>	<b>-2.2%</b>
<b>Special Service Area II \$600,000 Unlimited Ad Valorem Special Tax Bonds, Series 2006 Debt Service Schedule</b>							

Year	Principal	Interest	Total	% Change
2014	25,000	20,930	45,930	
2015	25,000	19,930	44,930	-2.2%
2016	30,000	18,905	48,905	8.8%
2017	30,000	17,585	47,585	-2.7%
2018	30,000	16,265	46,265	-2.8%
2019	30,000	14,945	44,945	-2.9%
2020	35,000	13,625	48,625	8.2%
2021	35,000	11,963	46,963	-3.4%
2022	40,000	10,300	50,300	7.1%
2023	40,000	8,400	48,400	-3.8%
2024	40,000	6,500	46,500	-3.9%
2025	45,000	4,500	49,500	6.5%
2026	45,000	2,250	47,250	-4.5%
<b>TOTAL</b>	<b>450,000</b>	<b>166,098</b>	<b>- 616,098</b>	

# Motor Fuel Tax Fund

CITY OF OAKBROOK TERRACE  
MOTOR FUEL TAX FUND  
2014/2015 BUDGET  
05-12

**PURPOSE:** The purpose of the Motor Fuel Tax Fund Budget is to account for special projects related to the maintenance or rebuilding of City streets (as mandated by Illinois Statutes). Motor Fuel Tax funding is provided by the City's share of the State of Illinois gasoline taxes.

	Actual 11/12	Actual 12/13	Budget 13/14	Estimate 13/14	Proposed 14/15	Adopted 14/15	% Change In 13/14 Budget To Adopted	% Change In 13/14 Estimate To Adopted
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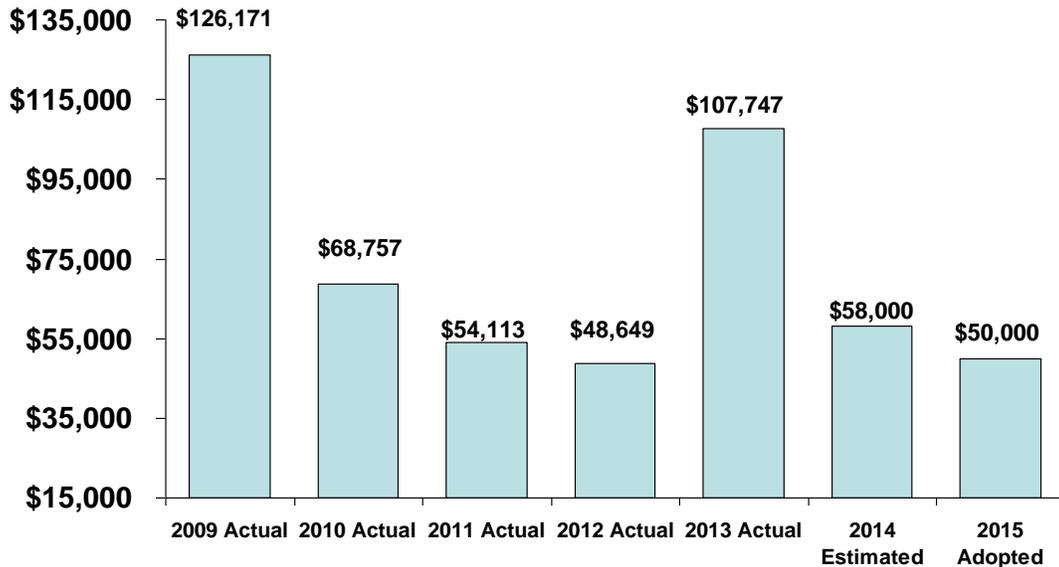
REVENUE									
3070 - Motor Fuel Tax	\$ 53,332	\$ 50,816	\$ 51,430	\$ 50,149	\$ 50,683	\$ 51,856	0.8%	3.4%	
3971 - Illinois Jobs Now Capital Grant	\$ 9,988	\$ 9,988	\$ 9,988	\$ 9,988	\$ 9,988	\$ 9,988	0.0%	0.0%	
3650 - Interest Earnings	\$ 469	\$ 512	\$ 470	\$ 500	\$ 500	\$ 500	6.4%	0.0%	
<b>TOTAL</b>	<b>\$ 63,790</b>	<b>\$ 61,317</b>	<b>\$ 61,888</b>	<b>\$ 60,637</b>	<b>\$ 61,171</b>	<b>\$ 62,344</b>	<b>0.7%</b>	<b>2.8%</b>	

EXPENDITURES									
4110 - Snow Plowing Regular	\$ 3,518	\$ 5,804	\$ 15,000	\$ 5,000	\$ 15,000	\$ 15,000	0.0%	200.0%	
4120 - Snow Plowing Overtime	\$ 3,797	\$ 4,904	\$ 5,000	\$ 20,000	\$ 5,000	\$ 5,000	0.0%	-75.0%	
5600 - Professional/Technical	\$ 365	\$ 1,794	\$ -	\$ -	\$ -	\$ -	DNA	DNA	
5761 - Resurfacing	\$ 10,151	\$ 7,145	\$ -	\$ -	\$ -	\$ -	DNA	DNA	
6134 - Snow Removal Materials	\$ 30,818	\$ 21,482	\$ 30,000	\$ 33,000	\$ 30,000	\$ 30,000	0.0%	-9.1%	
7190 - Karban Rd Culvert Replment	\$ -	\$ 66,619	\$ -	\$ -	\$ -	\$ -	DNA	DNA	
<b>TOTAL</b>	<b>\$ 48,649</b>	<b>\$ 107,747</b>	<b>\$ 50,000</b>	<b>\$ 58,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>0.0%</b>	<b>-13.8%</b>	
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 15,140</b>	<b>\$ (46,431)</b>	<b>\$ 11,888</b>	<b>\$ 2,637</b>	<b>\$ 11,171</b>	<b>\$ 12,344</b>	<b>3.8%</b>	<b>368.1%</b>	

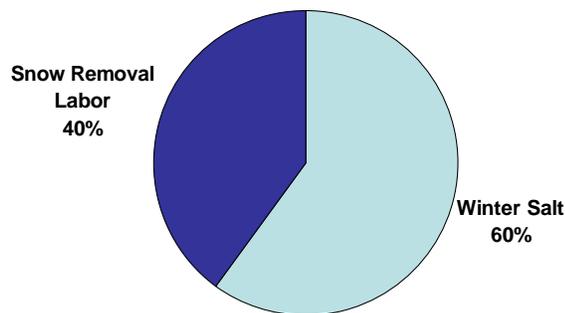
Fund Balance									
May 1	\$ 453,357	\$ 468,497	\$ 422,067	\$ 422,067	\$ 424,704	\$ 424,704	0.6%	0.6%	
April 30	\$ 468,497	\$ 422,067	\$ 433,955	\$ 424,704	\$ 435,875	\$ 437,048	0.7%	2.9%	

# Motor Fuel Tax Fund

## Motor Fuel Tax Historical Expenditures



### Snow Removal Materials Represents 60% of Adopted Budget



The FY 2015 MFT Budget decreased by \$57,747 or 54% from the FY 2013 actual. In FY 2013, MFT funds amounting to \$66,619 were utilized for the emergency Karban Road culvert replacement. Back in FY 2011, the City began using MFT funds to pay for resurfacing and snow removal labor and materials. In FY 2014 and FY 2015, MFT funds will only be used for snow removal labor and road salt.

## **MOTOR FUEL TAX FUND**

### **Fiscal Year 2014-2015 Budget Proposal**

The Motor Fuel Tax Fund FY 2015 budget is \$50,000.

The budgeted amount is for the cost of the following:

- A portion of the regular and overtime costs for snow removal labor (\$20,000)
  
- The cost of the City's yearly allotment of road salt (\$30,000).

**NARRATIVE REPORT**

**Department:** Motor Fuel Tax Fund      **Date:** January 2013  
**Activity:** 05-12      **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4110	Labor	\$15,000
	Funds related to labor for snow removal.	
4120	Overtime Labor	\$5,000
	Funds related to snow removal overtime.	
6134	Snow Removal Materials	\$30,000
	The City's yearly allotment for salt purchases.	

Business  
District Debt  
Service Funds

CITY OF OAKBROOK TERRACE  
TOTAL BUSINESS DISTRICT FUNDS SUMMARY 7-12, 8-12, & 2-12  
2014/2015 BUDGET

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change 13/14 Budget To Adopted	% Change 13/14 Estimate To Adopted
Beginning Balance, May 1 as Restated	\$ 215,170	\$ 87,079	\$ 495,562	\$ 495,562	\$ 541,466	\$ 541,466	9.3%	9.3%
<b>REVENUE</b>								
3020 - Sales Tax	\$ 17,411	\$ 278,668	\$ 328,000	\$ 306,535	\$ 306,535	\$ 306,535	-6.5%	0.0%
3021 - Business Tax	\$ 2,297	\$ 42,071	\$ 90,000	\$ 47,986	\$ 47,986	\$ 47,986	-46.7%	0.0%
3022 - Home Rule Sales Tax	\$ 2,344	\$ 43,624	\$ 90,000	\$ 46,280	\$ 46,280	\$ 46,280	-48.6%	0.0%
3560 - Charges for Services	\$ 6,671	\$ 2,533	\$ 1,200	\$ -	\$ -	\$ -	-100.0%	DNA
3650 - Interest Earnings	\$ 139	\$ 211	\$ 100	\$ -	\$ -	\$ -	-100.0%	DNA
3660 - Miscellaneous Revenue	\$ 1,172	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
3750 - Per Diem Penalty	\$ -	\$ 94,164	\$ -	\$ -	\$ -	\$ -	DNA	DNA
Premium on Bonds	\$ -	\$ 3,458	\$ -	\$ -	\$ -	\$ -	DNA	DNA
3810 - Bond Proceeds	\$ -	\$ 3,910,000	\$ -	\$ -	\$ -	\$ -	DNA	DNA
<b>TOTAL</b>	\$ 30,035	\$ 4,374,729	\$ 509,300	\$ 400,801	\$ 400,801	\$ 400,801	-21.3%	0.0%
<b>EXPENDITURES</b>								
5600 - Professional Services	\$ 5,453	\$ 5,393	\$ 5,000	\$ 1,100	\$ 1,500	\$ 1,500	-70.0%	36.4%
5671 - General Legal Services	\$ 39	\$ -	\$ 5,000	\$ -	\$ -	\$ -	-100.0%	DNA
7170-03 Payment To Developer	\$ -	\$ 3,750,000	\$ -	\$ -	\$ -	\$ -	DNA	DNA
7172 - Bond Issuance Expense	\$ -	\$ 58,221	\$ -	\$ -	\$ -	\$ -	DNA	DNA
7170 - Bond Interest	\$ 152,632	\$ 152,632	\$ 243,797	\$ 243,797	\$ 240,486	\$ 240,486	-1.4%	-1.4%
7171 - Bond Principal	\$ -	\$ -	\$ 110,000	\$ 110,000	\$ 215,000	\$ 215,000	95.5%	95.5%
<b>TOTAL</b>	\$ 158,124	\$ 3,966,246	\$ 363,797	\$ 354,897	\$ 456,986	\$ 456,986	25.6%	28.8%
Ending Balance, April 30	\$ 87,081	\$ 495,562	\$ 641,065	\$ 541,466	\$ 485,281	\$ 485,281	-24.3%	-10.4%

**Revenue & Principal/Interest Comparison**

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Adopted 14/15
Total MROT, HMR, & Bus. Dist.	\$ 22,053	\$ 364,363	\$ 508,000	\$ 400,801	\$ 400,801
Less: Interest	\$ (152,632)	\$ (152,632)	\$ (243,797)	\$ (243,797)	\$ (240,486)
Less: Principal	\$ -	\$ -	\$ (110,000)	\$ (110,000)	\$ (215,000)
<b>Surplus/(Deficit)</b>	<b>(\$130,579)</b>	<b>\$211,731</b>	<b>\$154,203</b>	<b>\$47,004</b>	<b>(\$54,685)</b>

\*Once principal payments begin in FY 2015 for the 2012 series, the revenue is insufficient to cover the debt service payments. Also in FY 2015, fund balance will be needed to cover principal and interest payments.

CITY OF OAKBROOK TERRACE  
 BUSINESS DISTRICT FUND SUMMARY  
 2014/2015 BUDGET  
 07-12

**PURPOSE:**The Business District was formed for the redevelopment of the shopping center at the corner of Roosevelt and Summit. The purpose of the Business District Budget is to account for the Municipal Retailers Occupation Tax (MROT), the Home Rule Sales Tax, and the Business District Tax collected within the District. These taxes are specifically earmarked to repay the bonds that were issued in FY 2011 and FY 2013. A total of \$8.165 million in Business District bonds were issued to assist in funding the site's infrastructure improvements. These bonds mature in 2030.

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change 13/14 Budget To Adopted	% Change 13/14 Estimate To Adopted
Beginning Balance, May 1 as Restated	\$ 215,168	\$ 243,377	\$ 342,507	\$ 342,507	\$ 342,507	\$ 342,507	0.0%	0.0%
<b>REVENUE</b>								
3020 - Sales Tax	\$ 17,411	\$ -	\$ 328,000	\$ -	\$ -	\$ -	-100.0%	DNA
3021 - Business Tax	\$ 2,297	\$ -	\$ 90,000	\$ -	\$ -	\$ -	-100.0%	DNA
3022 - Home Rule Sales Tax	\$ 2,344	\$ -	\$ 90,000	\$ -	\$ -	\$ -	-100.0%	DNA
3560 - Charges for Services	\$ 6,671	\$ 2,533	\$ 1,200	\$ -	\$ -	\$ -	-100.0%	DNA
3650 - Interest Earnings	\$ 139	\$ 211	\$ 100	\$ -	\$ -	\$ -	-100.0%	DNA
3660 - Miscellaneous Revenue	\$ 1,172	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
3750 - Per Diem Penalty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
3810 - Bond Proceeds	\$ -	\$ 3,910,000	\$ -	\$ -	\$ -	\$ -	DNA	DNA
<b>TOTAL</b>	\$ 30,035	\$ 3,912,744	\$ 509,300	\$ -	\$ -	\$ -	-100.0%	DNA
<b>EXPENDITURES</b>								
5600 - Professional Services	\$ 5,453	\$ 5,393	\$ 5,000	\$ -	\$ -	\$ -	-100.0%	DNA
5671 - General Legal Services	\$ 39	\$ -	\$ 5,000	\$ -	\$ -	\$ -	-100.0%	DNA
7170-03 Payment To Developer	\$ -	\$ 3,750,000	\$ -	\$ -	\$ -	\$ -	DNA	DNA
7172 - Bond Issuance Expense	\$ -	\$ 58,221	\$ -	\$ -	\$ -	\$ -	DNA	DNA
7170 - Bond Interest	\$ 152,632	\$ -	\$ 243,797	\$ -	\$ -	\$ -	-100.0%	DNA
7171 - Bond Principal	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ -	-100.0%	DNA
<b>TOTAL</b>	\$ 158,124	\$ 3,813,614	\$ 363,797	\$ -	\$ -	\$ -	-100.0%	DNA
Ending Balance, April 30	\$ 243,377	\$ 342,507	\$ 488,010	\$ 342,507	\$ 342,507	\$ 342,507	-29.8%	0.0%

*The Business District Fund (07-12) will be closed in FY 2015, due to the creation of the new 2010 & 2012 Debt Service Funds.*

CITY OF OAKBROOK TERRACE  
2010 BUSINESS DISTRICT DEBT SERVICE FUND SUMMARY

2014/2015 BUDGET

08-12

**PURPOSE:** The Business District was formed for the redevelopment of the shopping center at the corner of Roosevelt and Summit. The purpose of the 2010 Business District Debt Service Budget is to account for the Municipal Retailers Occupation Tax (MROT), the Home Rule Sales Tax, and the Business District Tax collected within the District. These taxes are specifically earmarked to repay the bonds that were issued in FY 2011. A total of \$4.25 million in Business District bonds were issued to assist in funding the site's infrastructure improvements. These bonds mature in 2031. The 2010 Debt Service Fund receives 55% of all taxes collected within the Business District. This revenue ratio was determined based upon the portion of the outstanding 2010 bonds due.

	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change 13/14 Budget To Adopted	% Change 13/14 Estimate To Adopted
Beginning Balance, May 1 as Restated	\$ (156,298)	\$ (156,298)	\$ 149,597	\$ 149,597	\$ 111,719	\$ 111,719	-25.3%	-25.3%
<b>REVENUE</b>								
3020 - Sales Tax	\$ -	\$ 278,668	\$ -	\$ 171,660	\$ 171,660	\$ 171,660	DNA	0.0%
3021 - Business Tax	\$ -	\$ 42,071	\$ -	\$ 26,872	\$ 26,872	\$ 26,872	DNA	0.0%
3022 - Home Rule Sales Tax	\$ -	\$ 43,624	\$ -	\$ 25,917	\$ 25,917	\$ 25,917	DNA	0.0%
3750 - Per Diem Penalty	\$ -	\$ 94,164	\$ -	\$ -	\$ -	\$ -	DNA	DNA
<b>TOTAL</b>	\$ -	\$ 458,527	\$ -	\$ 224,449	\$ 224,449	\$ 224,449	DNA	0.0%
<b>EXPENDITURES</b>								
5600 - Professional Services	\$ -	\$ -	\$ -	\$ 550	\$ 825	\$ 825	DNA	50.0%
7170 - Bond Interest	\$ -	\$ 152,632	\$ -	\$ 151,776	\$ 149,476	\$ 149,476	DNA	-1.5%
7171 - Bond Principal	\$ -	\$ -	\$ -	\$ 110,000	\$ 115,000	\$ 115,000	DNA	4.5%
<b>TOTAL</b>	\$ -	\$ 152,632	\$ -	\$ 262,326	\$ 265,301	\$ 265,301	DNA	1.1%
Ending Balance, April 30	\$ (156,298)	\$ 149,597	\$ 149,597	\$ 111,719	\$ 70,867	\$ 70,867	-52.6%	-36.6%

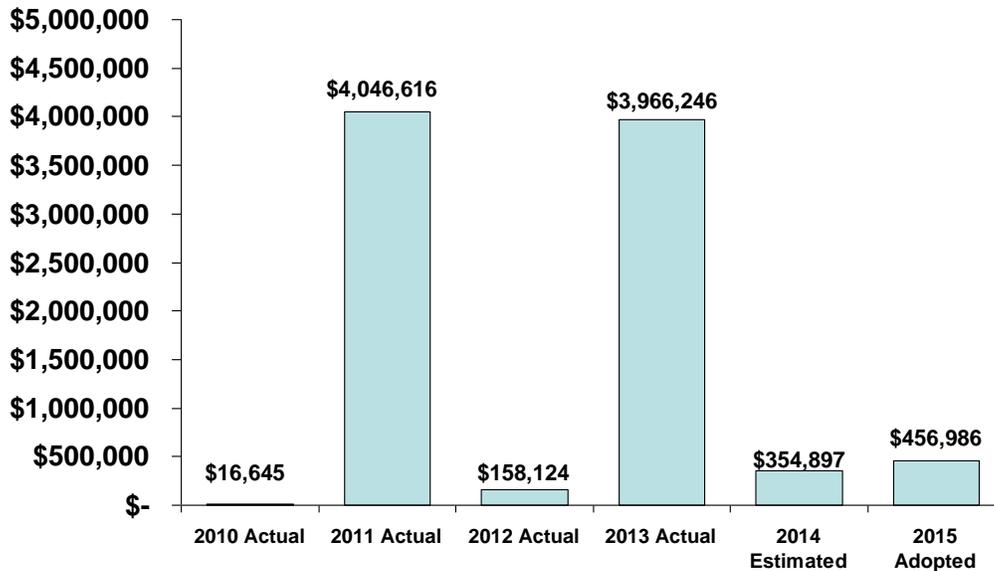
CITY OF OAKBROOK TERRACE  
2012 BUSINESS DISTRICT DEBT SERVICE FUND SUMMARY  
2014/2015 BUDGET  
12-12

**PURPOSE:** The Business District was formed for the redevelopment of the shopping center at the corner of Roosevelt and Summit. The purpose of the 2012 Business District Debt Service Budget is to account for the Municipal Retailers Occupation Tax (MROT), the Home Rule Sales Tax, and the Business District Tax collected within the District. These taxes are specifically earmarked to repay the bonds that were issued in FY 2012. A total of \$3.91 million in Business District bonds were issued to assist in funding the site's infrastructure improvements. These bonds mature in 2031. The 2012 Debt Service Fund receives 45% of all taxes collected within the Business District. This revenue ratio was determined based upon the portion of the outstanding 2012 bonds due.

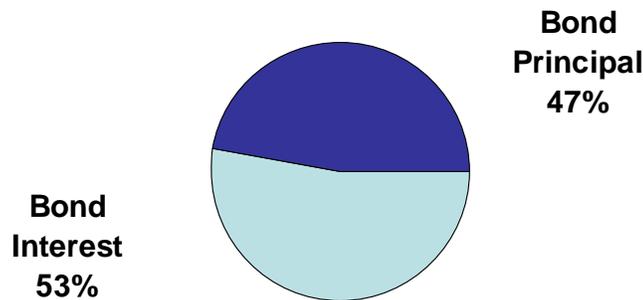
	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% Change 13/14 Budget To Adopted	% Change 13/14 Estimate To Adopted
Beginning Balance, May 1	\$ -	\$ 3,458	\$ 3,458	\$ 87,239	\$ 87,239	2422.8%	2422.8%
<b>REVENUE</b>							
3020 - Sales Tax	\$ -	\$ -	\$ 134,875	\$ 134,875	\$ 134,875	DNA	0.0%
3021 - Business Tax	\$ -	\$ -	\$ 21,114	\$ 21,114	\$ 21,114	DNA	0.0%
3022 - Home Rule Sales Tax	\$ -	\$ -	\$ 20,363	\$ 20,363	\$ 20,363	DNA	0.0%
<b>TOTAL</b>	\$ -	\$ -	\$ 176,352	\$ 176,352	\$ 176,352	DNA	0.0%
<b>EXPENDITURES</b>							
5600 - Professional Services	\$ -	\$ -	\$ 550	\$ 675	\$ 675	DNA	22.7%
7170 - Bond Interest	\$ -	\$ -	\$ 92,021	\$ 91,010	\$ 91,010	DNA	-1.1%
7171 - Bond Principal	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	DNA	DNA
<b>TOTAL</b>	\$ -	\$ -	\$ 92,571	\$ 191,685	\$ 191,685	DNA	107.1%
Ending Balance, April 30	\$ 3,458	\$ 3,458	\$ 87,239	\$ 71,907	\$ 71,907	1979.4%	-17.6%

# Business District Tax Fund

## Business District Tax Historical Expenditures



### Bond Interest Represent 53% of Adopted Budget



The FY 2015 Business District Tax Fund Budget decreased by \$3.5 million from the FY 2013 actual. The City issued bonds in FY 2011 and FY 2013 totaling \$8,165,000 to assist in the redevelopment of Oakbrook Terrace Square. Municipal Retail Occupation, Home Rule Sales, and Business District taxes generated within the Business District are earmarked to pay back the bonds. In FY 2014, the City established debt service funds to repay the principal and interest on the Business District bonds. For FY 2015, bond payments will exceed revenues by \$54,685. Sufficient reserves are on hand to cover this deficiency. However in FY 2020, combined revenues and fund balance will be insufficient to cover principal and interest if new retailers are not added to the Shopping Center.

CITY OF OAKBROOK TERRACE  
TOTAL BUSINESS DISTRICT (08-12) - 2010 DEBT SERVICE FUND & (12-12) - 2012 DEBT SERVICE FUND  
10 YEAR REVENUES VS. EXPENSES PROJECTION

Bus. Dist. Debt Service Funds (08) & (12)	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
<b>Beginning Balance, May 1</b>	\$ 541,466	\$ 485,281	\$ 414,004	\$ 317,375	\$ 211,835	\$ 82,974	\$ (63,266)	\$ (205,944)	\$ (379,217)	\$ (591,693)
<b>Estimated Revenue Projections</b>										
3020 - Sales Tax	\$ 306,535	\$ 309,600	\$ 312,696	\$ 315,823	\$ 318,982	\$ 322,171	\$ 325,393	\$ 328,647	\$ 331,933	\$ 335,253
3021 - Business Tax	\$ 47,986	\$ 48,466	\$ 48,951	\$ 49,440	\$ 49,934	\$ 50,434	\$ 50,938	\$ 51,447	\$ 51,962	\$ 52,482
3022 - Home Rule Sales Tax	\$ 46,280	\$ 46,743	\$ 47,210	\$ 47,682	\$ 48,159	\$ 48,641	\$ 49,127	\$ 49,618	\$ 50,115	\$ 50,616
<b>Total Estimated Revenues</b>	<b>\$ 400,801</b>	<b>\$ 404,809</b>	<b>\$ 408,857</b>	<b>\$ 412,946</b>	<b>\$ 417,075</b>	<b>\$ 421,246</b>	<b>\$ 425,458</b>	<b>\$ 429,713</b>	<b>\$ 434,010</b>	<b>\$ 438,350</b>
<b>Estimated Expenditures</b>										
Interest - 2010 & 2012 Debt Serv.	240,486	236,086	230,486	223,486	215,936	207,486	198,136	187,986	176,486	163,490
Principal - 2010 & 2012 Debt Serv.	215,000	240,000	275,000	295,000	330,000	360,000	370,000	415,000	470,000	500,000
Professional Services	1,500									
<b>Total Estimated Expenditures</b>	<b>\$ 456,986</b>	<b>\$ 476,086</b>	<b>\$ 505,486</b>	<b>\$ 518,486</b>	<b>\$ 545,936</b>	<b>\$ 567,486</b>	<b>\$ 568,136</b>	<b>\$ 602,986</b>	<b>\$ 646,486</b>	<b>\$ 663,490</b>
Excess (Deficiency) Of Rev. Over Exp.	(56,185)	(71,277)	(96,629)	(105,540)	(128,861)	(146,240)	(142,678)	(173,273)	(212,476)	(225,140)
<b>Ending Balance, April 30</b>	<b>\$ 485,281</b>	<b>\$ 414,004</b>	<b>\$ 317,375</b>	<b>\$ 211,835</b>	<b>\$ 82,974</b>	<b>\$ (63,266)</b>	<b>\$ (205,944)</b>	<b>\$ (379,217)</b>	<b>\$ (591,693)</b>	<b>\$ (816,833)</b>

**Notes:**

- 1 Revenues are estimated to increase nominally each year by 1%.
- 2 In FY 19/20 the Business District's fund balance and revenues can no longer cover the principal and interest payments.

# Capital Improvement Fund

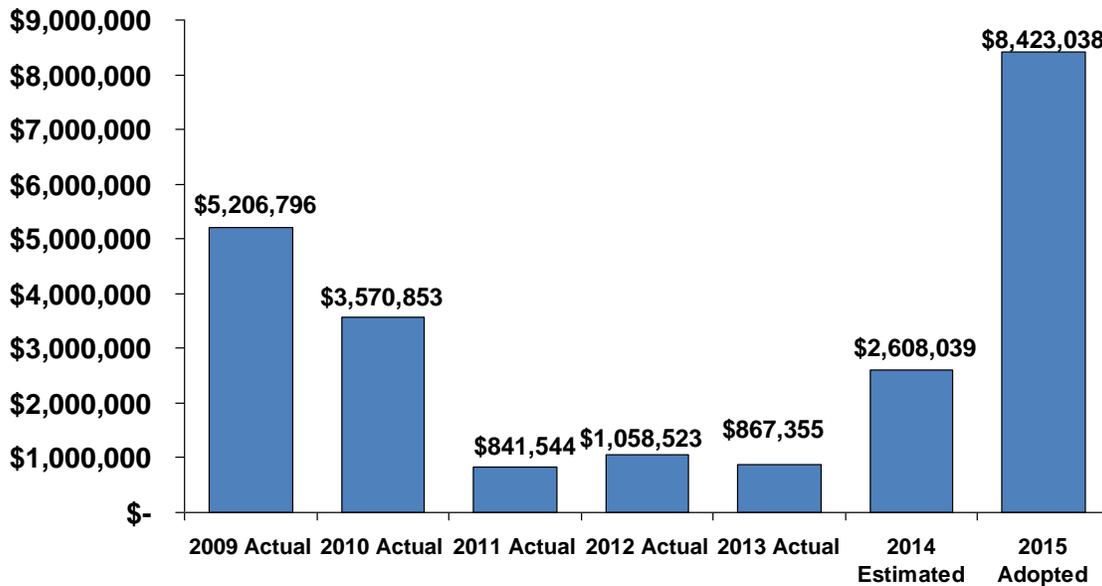
**CITY OF OAKBROOK TERRACE**  
**CAPITAL IMPROVEMENTS 09-12**  
**2014/2015 BUDGET**  
**Revenues/Expenditures & Changes in Fund Balance**

**PURPOSE:** The Capital Improvement Fund includes funding for the replacement, expansion, and maintenance of existing infrastructure and equipment.

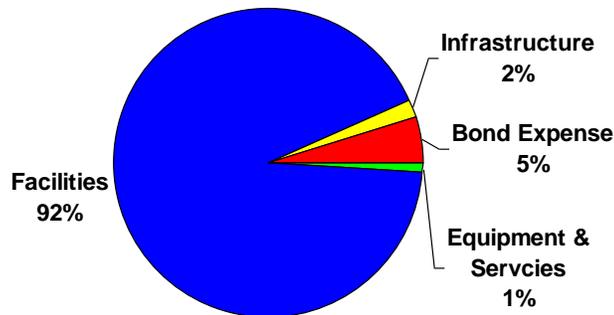
	Actual 11/12	Actual 12/13	Budget 13/14	Estimated 13/14	Proposed 14/15	Adopted 14/15	% of Total
<b>Beginning Balance, May 1</b>	<b>\$ 6,335,252</b>	<b>\$ 7,069,124</b>	<b>\$ 7,854,562</b>	<b>\$ 7,854,562</b>	<b>\$ 6,982,523</b>	<b>\$ 6,982,523</b>	
<b>REVENUE</b>							
3021 - Home Rule Sales Tax	\$ 1,245,528	\$ 1,570,192	\$ 1,632,000	\$ 1,650,000	\$ 1,675,000	\$ 1,675,000	32.2%
3030 - Electric Utility Tax	\$ 452,504	\$ -	\$ -	\$ -	\$ -	\$ -	
3560 - Charges for services	\$ -	\$ 255	\$ -	\$ -	\$ -	\$ -	
3650 - Interest Earnings	\$ 12,110	\$ 17,614	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	0.3%
3651 - Investment Income	\$ 31,716	\$ 15,487	\$ 32,000	\$ 16,000	\$ 16,000	\$ 16,000	0.3%
3660 - Miscellaneous Revenue	\$ 1,000	\$ 245	\$ 250	\$ -	\$ -	\$ -	
3810 - Bond Proceeds	\$ -	\$ -	\$ 2,500,000	\$ 54,000	\$ 3,500,000	\$ 3,500,000	67.2%
3955 - Property Sales / Lease	\$ 11,340	\$ 9,000	\$ -	\$ -	\$ -	\$ -	
3971 - Narrow Banding Grant	\$ 8,200	\$ -	\$ -	\$ -	\$ -	\$ -	
3973 - State Grant	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	
3975 - Curb & Gutter Grant	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 1,792,397</b>	<b>\$ 1,652,793</b>	<b>\$ 4,180,250</b>	<b>\$ 1,736,000</b>	<b>\$ 5,207,000</b>	<b>\$ 5,207,000</b>	<b>100.0%</b>
<b>EXPENDITURES</b>							
5600 - Professional/Technical	\$ 3,528	\$ 54,857	\$ 5,000	\$ 6,500	\$ 5,000	\$ 5,000	0.1%
5671 - Legal Services	\$ -	\$ 10,093	\$ 5,000	\$ 15,000	\$ 25,000	\$ 25,000	0.3%
5835 - Construction Engineering	\$ 223	\$ -	\$ -	\$ -	\$ -	\$ -	
7111 - Replace Police Copier	\$ 10,181	\$ -	\$ -	\$ -	\$ -	\$ -	
7112 - Microsoft Office 2010 Upgrade	\$ 6,578	\$ -	\$ -	\$ -	\$ -	\$ -	
7113 - City 700MHZ Radio Equipment Accessories	\$ 48,132	\$ -	\$ -	\$ -	\$ -	\$ -	
7114 - Add Video Surveillance at PS	\$ 21,296	\$ -	\$ -	\$ -	\$ -	\$ -	
7115 - Springbrook Version 7 Upgrade	\$ 29,712	\$ -	\$ -	\$ -	\$ -	\$ -	
7116 - Replace Police Laptops (14)	\$ 50,136	\$ -	\$ -	\$ -	\$ -	\$ -	
7117 - Replace Squad Cameras	\$ 55,990	\$ -	\$ -	\$ -	\$ -	\$ -	
7118 - License Plate Recognition Software	\$ 11,609	\$ -	\$ -	\$ 3,972	\$ -	\$ -	
7110-01 Electric Scissor Lift	\$ -	\$ 14,890	\$ -	\$ -	\$ -	\$ -	
7110-02 Executive Management Copier	\$ -	\$ 16,848	\$ -	\$ -	\$ -	\$ -	
7110-03 - Equipment Chipper	\$ -	\$ -	\$ 60,500	\$ 48,835	\$ -	\$ -	
7110-04 - Replace Server/Disastor Recovery Server	\$ -	\$ -	\$ -	\$ 10,000	\$ 35,000	\$ 35,000	0.4%
7130-01 - Car #T-6 One Ton Dump Truck with plow	\$ -	\$ -	\$ 60,000	\$ 70,869	\$ -	\$ -	
7130-02 - Public Services Director Vehicle #117	\$ -	\$ -	\$ 25,000	\$ 24,121	\$ -	\$ -	
7130-03 - Replace Administrative Vehicle	\$ -	\$ -	\$ -	\$ -	\$ 19,000	\$ 19,000	0.2%
7141 - Add Signage at PS	\$ 8,150	\$ -	\$ -	\$ -	\$ -	\$ -	
7142 - City Hall Building Upgrades	\$ 21,860	\$ 5,418	\$ 15,000	\$ 5,000	\$ 15,000	\$ 15,000	0.2%
7143 - Curb & Gutter	\$ 49,914	\$ 40,107	\$ 80,000	\$ 76,492	\$ 80,000	\$ 80,000	0.9%
7146 - New Police Station & Remodel City Hall	\$ -	\$ 295,382	\$ 8,000,000	\$ 1,000,000	\$ 7,750,913	\$ 7,750,913	92.0%
7170 - Bond Interest	\$ 205,497	\$ 187,584	\$ 181,250	\$ 105,300	\$ 165,125	\$ 165,125	2.0%
7171-01 - Bond Principal	\$ 495,000	\$ 175,000	\$ 185,000	\$ 295,000	\$ 225,000	\$ 225,000	2.7%
7190 - Infrastructure Repairs	\$ 9,375	\$ -	\$ -	\$ -	\$ -	\$ -	
7190-01 - Street Lighting System	\$ -	\$ 10,689	\$ 1,000,000	\$ 946,950	\$ -	\$ -	
7193 - Street Sealing Project	\$ 31,344	\$ 56,489	\$ -	\$ -	\$ 103,000	\$ 103,000	1.2%
7194 - 22nd Street Sidewalk Installation	\$ -	\$ -	\$ 6,500	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 1,058,523</b>	<b>\$ 867,355</b>	<b>\$ 9,623,250</b>	<b>\$ 2,608,039</b>	<b>\$ 8,423,038</b>	<b>\$ 8,423,038</b>	<b>100.0%</b>
<b>Ending Balance, April 30</b>	<b>\$ 7,069,124</b>	<b>\$ 7,854,562</b>	<b>\$ 2,411,562</b>	<b>\$ 6,982,523</b>	<b>\$ 3,766,485</b>	<b>\$ 3,766,485</b>	

# Capital Improvement Fund

## Capital Improvement Fund Historical Expenditures



### Facility Improvements Represents 92% of Adopted Budget



The FY 2015 Capital Improvement Fund budget is \$8,423,038, representing an increase of \$5.8 million more than the FY 2014 estimate. This considerable increase is due to construction of the new Police Station in FY 2015. Bond expenses actually decreased by \$10,175 from the FY 2014 estimate because the City refinanced the 2008 bonds and achieved savings of \$250,000. Construction on the new Police Station is set to begin in the summer of 2014.

**NARRATIVE REPORT**

**Department:** Capital Improvement Fund      **Date:** January 2014  
**Activity:** 09-12      **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5600	<b>Professional &amp; Technical Service</b>	\$5,000
	Miscellaneous professional services if needed.	
5671	<b>Legal Services</b>	\$25,000
	Contingency amount for miscellaneous services.	
7110	<b>Equipment</b>	
7110-04	Replace City Hall Servers and Disaster Recovery Servers.	\$35,000
7130	<b>Vehicles</b>	
7130-03	Replace Administrative Vehicle	\$19,000
7142	<b>City Hall Building Upgrades</b>	\$15,000
	Budget amount allows for contingency repairs until new building is renovated	
7143	<b>Curb &amp; Gutter</b>	\$80,000
	To construct approximately 1,000 feet of curb & gutter	
7146	<b>New Police Station &amp; Remodel of City Hall</b>	\$7,750,913
	Construction of new Police Station and City Hall remodel.	
7170	<b>Bond Interest</b>	\$165,125
	The amount includes the yearly interest expense for the facility construction bonds.	
7170-01	<b>Bond Principal</b>	\$225,000
	The amount includes the yearly principal expense for the facility construction bonds	
7193	<b>Street Sealing Project</b>	\$103,000
	Costs associated with utilizing the GSB-88 product on city streets.	

# Capital Improvement Plan

**CITY OF OAKBROOK TERRACE  
CAPITAL PROJECTS FUND  
FIVE YEAR CAPITAL PROJECTION**

	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
<b>GENERAL FUND</b>	\$ 61,308	\$ 61,029	\$ 61,029	\$ 61,029	\$ 61,029
<b>WATER FUND</b>	\$ 246,425	\$ 481,440	\$ 326,128	\$ 568,623	\$ 228,463
<b>CAPITAL PROJECTS FUND</b>	\$ 8,423,038	\$ 3,394,860	\$ 1,140,935	\$ 1,191,641	\$ 435,450
<b>TOTAL</b>	<b>\$ 8,730,771</b>	<b>\$ 3,937,329</b>	<b>\$ 1,528,092</b>	<b>\$ 1,821,293</b>	<b>\$ 724,942</b>

**CITY OF OAKBROOK TERRACE  
CAPITAL PROJECTS  
FIVE YEAR CAPITAL PROJECTION**

	FY	FY	FY	FY	FY
GENERAL FUND (Fund 01)	14/15	15/16	16/17	17/18	18/19
Police Patrol Cars	61,308	61,029	61,029	61,029	61,029
<b>TOTAL GENERAL FUND</b>	<b>\$ 61,308</b>	<b>\$ 61,029</b>	<b>\$ 61,029</b>	<b>\$ 61,029</b>	<b>\$ 61,029</b>

**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Police	<b>Fund &amp; Fiscal Year</b>	General & FY 2014/15
<b>Date:</b>	February 4, 2014	<b>Prepared By:</b>	Chief Wayne Holakovsky
<b>Capital Request Description: Replace One (1) Marked Police Squad, and One (1) Administrative Vehicle.</b>			
<b>Capital Request Cost: \$61,308</b>			
<b>Account Number: 01-02-7130-00</b>			

**Current Status:**

The Police Department must maintain a well running fleet of vehicles. This includes marked squads, special purpose marked squads, and unmarked vehicles.

**Capital Request Description and Justification:**

Vehicles are currently replaced on a two (2) year rotation basis, with administrative and supervisor vehicles replaced every five (5) years. Regular rotation of vehicles minimizes downtime, major repairs, and maximizes officer safety and comfort. At the two (2) year mark, most vehicles reach the 100,000 mile point, thereby also reaching the end of its useful life.

**Describe in detail the breakdown of the capital costs included in the estimate above.**

	<b>Ford Inceptor SUV</b>	<b>Ford Inceptor Squad</b>	<b>Total Cost</b>
Vehicle Cost	\$ 26,533	\$ 24,710	\$ 51,243
Light Equipment & Siren	8,065	2,000	10,065
<b>Total</b>	<b>\$ 34,598</b>	<b>\$ 26,710</b>	<b>\$ 61,308</b>

**Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).**

Maintaining the five (5) year rotation schedule will keep us on track with the replacement program, and save costs on maintenance.

The 2007 Chevrolet Impala (Detective Vehicle Squad #12) is over six (6) years old and it's current mileage is 74,000.

The 2010 Ford Crown Victoria (Marked Squad #5) is being replaced as per the two (2) year replacement program. The vehicle has approximately 60,000 miles.

**Indicate if any grants will be used to purchase the proposed capital item.**

As in the past DUI Tech fees will be used for these purchases.

**Estimated Capital Costs for Five (5) Year Capital Improvement Plan & Brief Descriptions:**

<b>FY 2014/15: \$61,308</b> 1 unmarked Admin SUV 1 marked SUV	<b>FY 2015/16: \$61,029</b> 2 Marked SUV's	<b>FY 2016/17: \$61,029</b> 1 Marked Squad & 1 Marked SUV	<b>FY 2017/18: \$61,029</b> 2 Marked SUV's	<b>FY 2018/19: \$61,029</b> 2 Marked SUV's
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CITY OF OAKBROOK TERRACE  
 CAPITAL PROJECTS  
 FIVE YEAR CAPITAL PROJECTION

WATER FUND (Fund 03)	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Debt Service Bond Expense	246,425	280,540	293,128	229,923	228,463
Add Midwest-Drennon Water Main Loop		167,900			
Replace W-3 Pick-up Truck		33,000			
Add Summit Ave Water Main Extension			33,000	338,700	
<b>TOTAL WATER FUND</b>	<b>\$ 246,425</b>	<b>\$ 481,440</b>	<b>\$ 326,128</b>	<b>\$ 568,623</b>	<b>\$ 228,463</b>

**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Water	<b>Fund &amp; Fiscal Year</b>	Water – FY 2015-2016
<b>Date:</b>	November 2013	<b>Prepared By:</b>	Ward
<b>Capital Request Description: Add Midwest-Drennon Water Main Loop</b>			
<b>Capital Request Cost: Water Fund \$167,900</b>			
<b>Account Number: TBD</b>			

**Current Status:**

The SSA II water main project resulted in a dead-end water main that provides no connections to other mains throughout the City. The City incorporated a water main extension within the County's Midwest Road Widening project that brought us to the east side of Midwest road. However, the City now needs to continue the water main through Dorothy Drennon Park to Eisenhower to finish the loop.

**Capital Request Description and Justification:**

Design and build an eight (8) inch diameter water main that will consist of 800 feet of DIP that begins at 2013 Midwest road and terminates at Eisenhower. The construction of this will eliminate a dead end water main that was created by the SSA II water main project. This project will provide a valuable loop to the water distribution system that would allow the transmission of water from multiple directions. The construction of this loop will improve the overall reliability of the water system in times of maintenance problems and will improve water quality at the same time eliminating a dead-end water main.

**Describe in detail the breakdown of the capital costs included in the estimate above.**

Planning and Design: \$16,600  
 Site / Land Acquisition: \$60,000  
 Facility Construction: \$91,300

**Capital Cost Savings or Increased Operating Costs in Future Budget Years.**

This project will not increase future operating costs because this project represents a marginal improvement to the water system.

**Indicate if any grants will be used to purchase the proposed capital item.**

None.

**Estimated Capital Costs for Five (5) Year Capital Improvement Plan & Brief Descriptions:**

<b>FY 2014/15:</b>	<b>FY 2015/16: \$167,900</b>	<b>FY 2016/17: \$0</b>	<b>FY 2017/18: \$0</b>	<b>FY 2018/19: \$0</b>
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Water Division of Public Services	<b>Fund &amp; Fiscal Year</b>	Water - 2015-2016
<b>Date:</b>	November 2013	<b>Prepared By:</b>	Ward
<b>Capital Request Description: Replace W-3 Pick-up Truck</b>			
<b>Capital Request Cost: \$33,000</b>			
<b>Account Number: TBD</b>			

**Current Status:**

W-3 is a 2001 Chevrolet 2500HD 4X4 Pick-up Truck that is nearing the end of its useful life. W-3 would be replaced with a new pick-up truck with plow package from the Suburban Joint Purchasing Agency (State Bid). Once the existing W-3 is declared surplus, auctioning vs trade-in values will be explored to ensure the City with the best deal.

**Capital Request Description and Justification:**

In order to maintain reliable and timely service within the Water Division, maintaining a reliable and modern fleet is essential. W-3 would be available if need be for snow removal purposes. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency. The W-3 has 29,005 miles logged.

**Describe in detail the breakdown of the capital costs included in the estimate above.**

\$33,000 will be utilized from the Water Fund.

**Capital Cost Savings or Increased Operating Costs in Future Budget Years.**

This vehicle has incurred approximately \$841.22 in maintenance costs over its life. This amount does not include any of the repairs made by in-house staff. This amount is expected to increase until FY 2016 when the unit is replaced.

**Indicate if any grants will be used to purchase the proposed capital item.**

None.

**Estimated Capital Costs for Five (5) Year Capital Improvement Plan & Brief Descriptions:**

<b>FY 2014/15: \$0</b>	<b>FY 2015/16: \$33,000</b>	<b>FY 2016/17:</b>	<b>FY 2017/18: \$0</b>	<b>FY 2018/19: \$0</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water	Fund & Fiscal Year	Water – FY 2017
Date:	November 2013	Prepared By:	Ward
<b>Capital Request Description: Add Summit Avenue Water Main Extension</b>			
<b>Capital Request Cost: \$338,700. Creation of SSA could make cost \$169,300.</b>			
<b>Account Number: TBD</b>			

<p><b><u>Current Status:</u></b></p> <p>Currently eight (8) commercial properties are serviced by private wells. The City wishes to bring these eight (8) commercial properties under the City's water system.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>A water main extension would provide a necessary loop in the water system and the ability to provide water to eight (8) commercial properties. This extension would eliminate two (2) dead end water mains and form a looped connection as well as provide water service for eight (8) properties that are currently serviced by private wells.</p> <p>Construction of 1,000 LF of 8" water main and other necessary equipment along Summit Avenue from Morningside to a connection on the Salvation Army property. The City most likely will need to obtain easements along Summit as the right-of-way is limited.</p> <p>Due to the continuing financial challenges of the Water Fund, this project will be put off indefinitely. The research on land acquisition and potential special service area could begin FY 2017 with design and construction work to begin in FY 2018.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>Site and Land Acquisition: \$33,000 – FY 2017  Design &amp; Construction: \$338,700 – FY 2018</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u></b></p> <p>This project will not increase future operating costs because this project represents a marginal improvement to the water system.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>Possible Creation of SSA (\$185,900) would knock the price of the project down to \$169,300.</p>

**Estimated Capital Costs for Five (5) Year Capital Improvement Plan & Brief Descriptions:**

FY 2014/15: \$0	FY 2015/16: \$0	FY 2016/17: \$33,000 Site and Land Acquisition	FY 2017/18: \$338,700 Design and Construction	FY 2018/19: \$0
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CITY OF OAKBROOK TERRACE  
CAPITAL PROJECTS 09-12  
FIVE YEAR CAPITAL PROJECTION

CAPITAL PROJECT FUND (Fund 09)	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
<b>Beginning Balance, May 1</b>	<b>\$ 6,982,523</b>	<b>\$ 3,766,485</b>	<b>\$ 2,095,695</b>	<b>\$ 2,696,071</b>	<b>\$ 3,263,154</b>
<b>Estimated Revenue Projections</b>					
Home Rule Sales Tax	\$ 1,675,000	\$ 1,691,750	\$ 1,708,668	\$ 1,725,754	\$ 1,743,012
Interest Earnings	\$ 32,000	\$ 32,320	\$ 32,643	\$ 32,970	\$ 33,299
Bond Proceeds	\$ 3,500,000				
Miscellaneous					
<b>Total Estimated Revenues</b>	<b>\$ 5,207,000</b>	<b>\$ 1,724,070</b>	<b>\$ 1,741,311</b>	<b>\$ 1,758,724</b>	<b>\$ 1,776,311</b>
<b>Estimated Expenditures</b>					
Debt Service Bond Expense	390,125	395,569	400,644	345,350	345,450
Professional & Technical	5,000	5,000	5,000	5,000	5,000
Legal Services	25,000	5,000	5,000	5,000	5,000
Server/Disaster Recovery Server	35,000				
Administrative Vehicle	19,000				
Curb & Gutter	80,000	80,000	80,000	80,000	80,000
Facility Improvements - City Hall/Police Station	15,000	15,000			
New Police Station and Remodel City Hall	7,750,913	2,000,000		106,000	
Street Sealing Project	103,000				
Replace #T-1 Pick-up Truck with Plow		35,000			
Replace #T-2 F-350 Versa Lift Truck		115,000			
OBT City Street Resurfacing Project		650,291	650,291	650,291	
Replace Lawn Mowers (2)		14,000			
Replace Front End Loader		80,000			
<b>Total Estimated Expenditures</b>	<b>\$ 8,423,038</b>	<b>\$ 3,394,860</b>	<b>\$ 1,140,935</b>	<b>\$ 1,191,641</b>	<b>\$ 435,450</b>
<b>Ending Balance, April 30</b>	<b>\$ 3,766,485</b>	<b>\$ 2,095,695</b>	<b>\$ 2,696,071</b>	<b>\$ 3,263,154</b>	<b>\$ 4,604,015</b>

**Notes:**

- 1 FY 2015 revenues and expenses are included as part of the proposed Capital Improvement Fund budget.
- 2 FY 2016-2019 figures represent estimated amounts that could change when more accurate data is available.
- 3 Even with the planned improvements and projects, the FY19 ending fund balance remains healthy at \$4,604,015.
- 4 Home Rule Sales taxes and Interest Earnings are estimated to increase nominally each year by 1%.

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Executive Administration	Fund & Fiscal Year	Capital - 2014-2015
Date:	February 2014	Prepared By:	Marrero
<b>Capital Request Description: Replace City Hall Server and Disaster Recovery Servers</b>			
<b>Capital Request Cost: \$35,000</b>			
<b>Account Number: 7110-04</b>			

**Current Status:**

The City Hall servers and the Disaster Recovery Servers are reaching their useful life after almost six (6) years.

**Capital Request Description and Justification:**

The capital request is to replace one (1) City Hall server and two (2) disaster recovery servers. All servers have reached their useful life. In addition, the City Hall server has been experiencing hard drive errors, which we have found to be typical HP server failures. The request is to purchase a Dell server which has better quality hard drives. The disaster recovery server's software currently needs to be updated to function properly in the event of a disaster. In addition to the recovery servers reaching their useful life, Windows 2012 server software will not be compatible with the current hardware that is needed to communicate with the new server's to function properly overall.

**Describe in detail the breakdown of the capital costs included in the estimate above.**

\$18,000 for three (3) servers.

\$12,000 for upgrade software for operating, and disaster recovery, licensing etc...

\$ 5,000 for miscellaneous hardware or software needs

**Capital Cost Savings or Increased Operating Costs in Future Budget Years.**

Routine maintenance of servers is minimal in cost. Servers in addition to the Police Department server will need to be replaced in FY 20.

**Indicate if any grants will be used to purchase the proposed capital item.**

None.

**Estimated Capital Costs for Five (5) Year Capital Improvement Plan & Brief Descriptions:**

FY 2014/15: \$35,000	FY 2015/16: \$0	FY 2016/17: \$0	FY 2017/18: \$0	FY 2018/19: \$0
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Executive Administration	<b>Fund &amp; Fiscal Year</b>	Capital - 2014-2015
<b>Date:</b>	February 2014	<b>Prepared By:</b>	Marrero
<b>Capital Request Description: Replace Administrative Vehicle</b>			
<b>Capital Request Cost: \$19,000</b>			
<b>Account Number: 7130-03</b>			

**Current Status:**  
 Currently, the City does not have an Administrative vehicle that is reliable for use. The previous City Manager's vehicle was transferred to the Police Department for the Deputy Chief. The administrative pooled vehicle is a 2005 Chevy Impala that has reached its useful life, and needs to be declared surplus.

**Capital Request Description and Justification:**  
 The City staff and hired City contractors are authorized to use the pooled vehicle in the course of their duties. Maintaining a reliable and modern fleet is essential. The capital request is to purchase a used administrative vehicle that is reliable and safe for City staff. The 2005 Chevy Impala mentioned above, and a 2005 Ford Freestar the City gained through a drug seizure, will be used to trade-in for this proposed used vehicle.

**Describe in detail the breakdown of the capital costs included in the estimate above.**  
 Not to exceed \$19,000.

**Capital Cost Savings or Increased Operating Costs in Future Budget Years.**  
 Trading in two (2) older vehicles that have reached their useful life for a newer vehicle will save in maintenance costs for the short term. Maintenance repairs will expect to increase slightly in FY 17.

**Indicate if any grants will be used to purchase the proposed capital item.**  
 None.

**Estimated Capital Costs for Five (5) Year Capital Improvement Plan & Brief Descriptions:**

<b>FY 2014/15: \$19,000</b>	<b>FY 2015/16: \$0</b>	<b>FY 2016/17: \$0</b>	<b>FY 2017/18: \$0</b>	<b>FY 2018/19: \$0</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement – FY 2015
Date:	December 2013	Prepared By:	Ward
<b>Capital Request Description: Curb and Gutter</b>			
<b>Capital Request Cost: \$80,000</b>			
<b>Account Number: 09-12-7143-00</b>			

**Current Status:**

Currently there is no curb and gutter along several stretches of roadway in the City.

**Capital Request Description and Justification:**

The addition of curbs and gutters to uncurbed roadways is an ongoing priority for the City. The installation of curbs and gutters is noted as a secondary priority on the City's 2013-2015 Goals and Objectives Action Plan. Karban Road near Eisenhower, Stillwell near Mac Arthur, and Mac Arthur Drive are the targeted areas for this FY project. Bids will determine curb quantities. We hope to eventually cover the entire subdivision. Since FY 2007, the City has spent \$320,721 for curbs and gutters. The City has received \$100,000 in grant funding for the curbs and gutters.

**Describe in detail the breakdown of the capital costs included in the estimate above.**

\$80,000 in curb and gutter improvements should allow us to construct approximately 1,000 feet.

**Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).**

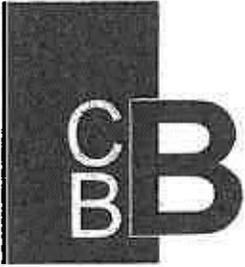
None.

**Indicate if any grants will be used to purchase the proposed capital item.**

In the past the City has received grant funding for this project. However, the outlook for FY 2015 does not look good at this time.

**Estimated Capital Costs for Five (5) Year Capital Improvement Plan & Brief Descriptions:**

FY 2014/15: \$80,000	FY 2015/16: \$80,000	FY 2016/17: \$80,000	FY 2017/18: \$80,000	FY 2018/19: \$80,000
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**CHRISTOPHER B. BURKE ENGINEERING, LTD.**

9575 West Higgins Road Suite 600 Rosemont, Illinois 60018 TEL (847) 823-0500 FAX (847) 823-0520

October 24, 2013  
Revised: April 2, 2014

City of Oakbrook Terrace  
17W275 Butterfield Road  
Oakbrook Terrace, IL 60181

Attention: Craig Ward, Director of Public Services

Subject: Estimates of Cost for 3-Year and 5-Year Plans for  
Completion of Residential Street Curb Replacement  
City of Oakbrook Terrace

Dear Craig:

In response to your request for construction cost estimates to complete the Residential Street Curb Replacement program over the next three (3) and five (5) year timeframes, we are providing the following information for your consideration.

Attached hereto is a three (3) page spreadsheet which provides a listing of the residential streets, both north and south of Butterfield Road, which remain to be completed subsequent to the completion of the 2013 Curb Replacement Project. The list includes each street by name, the limits of the section remaining to be completed, and the length of existing concrete shoulders to be replaced with Type B-6.12 Concrete Curb and Gutter for each street section. Also included are the numbers of utility structures that need to be adjusted to the new parkway grade as a result of the curb replacement work. The total amount of gutter removal/curb & gutter replacement is 37,127 lineal feet. Structures to be adjusted total 54 each.

The estimated construction cost for gutter removal, curb & gutter replacement, adjustment of structures, and parkway restoration in today's (2014) dollars is as follows:

37,127 LF	PCC Shoulder Removal	@	\$14.00/LF	=	\$519,778.00
37,127 LF	PCC Combination Curb & Gutter, Type B-6.12 AEP (Special)	@	\$31.50/LF	=	\$1,169,500.50
27,500 SY	Landscaping (Special)	@	\$17.50/SY	=	\$481,250.00
54 EA	Frames and Grates, Adjust	@	\$425.00/EA	=	\$22,950.00
1 UNIT	Supplemental Watering	@	\$12,000.00/UN	=	\$12,000.00
1 UNIT	Traffic Control and Protection	@	\$50,000.00/UN	=	\$50,000.00
			<b>Total</b>		<b>= \$2,255,478.50</b>

Estimates of Cost for 3-Year and 5-Year Plans for  
Completion of Residential Street Curb Replacement  
October 24, 2013; Revised: April 2, 2014  
Page 2

(Total, brought forward)	= \$2,255,478.50
Contingencies	= <u>\$69,521.50</u>
Grand Total	= \$2,325,000.00

Using the Grand Total amount of \$2,325,000.00, the yearly cost to complete the Residential Curb Replacement over the next 3 year or 5 year period can be projected as follows:

3-Year Completion Schedule

$\$2,325,000.00 \div 3 \text{ (years)} = \$775,000.00 \text{ per year}$

5-Year Completion Schedule

$\$2,325,000.00 \div 5 \text{ (years)} = \$465,000.00 \text{ per year}$

We trust that this construction cost estimate will provide you with the information you need to secure the funds necessary to complete the Residential Street Curb Replacement program in accordance with the projected funding sources.

Should you have any questions, please feel free to contact me at your convenience.

Sincerely,



Daniel L. Lynch, PE CFM  
Head, Municipal Engineering Department

Encls.

cc: Amy Marrero, Finance Director, City of Oakbrook Terrace  
Lynn J. Krauss, PE; CBBEL

**PROPOSED RESIDENTIAL STREET CURB REPLACEMENT**  
*City of Oakbrook Terrace*

October, 2013  
 Revised: 4/2/2014

*Below is a listing of streets, their limits, and the corresponding lengths of each for which concrete shoulders are to be removed and replaced with curb & gutter subsequent to completion of the 2013 Curb Replacement Project:*

<b>Street Name (w/ Side of Street))</b>	<b>From/To (Street Limits)</b>	<b>Length of Shoulder Removal and Curb &amp; Gutter Replacement (Feet)</b>	<b>Structures to be Adjusted (Each)</b>
Karban Rd. (N)	Halsey/MacArthur	410	0
Karban Rd. (N)	MacArthur/Eisenhower	1,440	0
Karban Rd. (S)	Hyd. 061/MacArthur	1,250	1
Karban Rd. (S)	MacArthur/Halsey	350	0
		<b>3,450</b>	<b>1</b>
Elm Pl. (N/S)	MacArthur/Cul-de-Sac	580	0
Eisenhower Rd. (N)	Karban/Nimitz	770	1
Eisenhower Rd. (N)	Nimitz/Marshall	280	0
Eisenhower Rd. (N)	Marshall/MacArthur	370	0
Eisenhower Rd. (S)	Karban/MacArthur	1,060	2
		<b>2,480</b>	<b>3</b>
Nimitz (N/W)	Eisenhower/Marshall	850	1
Nimitz (S/E)	Eisenhower/Marshall	930	0
		<b>1,780</b>	<b>1</b>
Marshall Dr. (W)	Nimitz/Butterfield	310	0
Marshall Dr. (W)	Eisenhower/Nimitz	410	1
Marshall Dr. (E)	Eisenhower/Butterfield	840	1
		<b>1,560</b>	<b>2</b>
MacArthur (W)	Orchard/Eisenhower	1,380	1
MacArthur (W)	Eisenhower/Butterfield	740	0
MacArthur (E)	Orchard/(brick path)	1,340	0
MacArthur (E)	(brick path)/Stillwell	590	0
		<b>4,050</b>	<b>1</b>
Orchard Pl (N)	MacArthur/Hyd. 070	450	0
Orchard Pl (S)	Hyd. 070/MacArthur	390	0
Orchard Pl (CDS)	Cul-de-Sac	142	0
		<b>982</b>	<b>0</b>
Halsey Rd. (N)	MacArthur/Karban	1,340	2
Halsey Rd. (N)	MacArthur/Karban	1,430	2
		<b>2,770</b>	<b>4</b>

**PROPOSED RESIDENTIAL STREET CURB REPLACEMENT**  
*City of Oakbrook Terrace*

October, 2013  
 Revised: 4/2/2014

<b>Street Name (Side of Street)</b>	<b>From/To (Street Limits)</b>	<b>Length of Gutter Removal and Curb &amp; Gutter Replacement (Feet)</b>	<b>Structures to be Adjusted (Each)</b>
Monterey Ave. (N)	Karban/Hodges	960	0
Monterey Ave. (E)	Hodges/1S467	650	0
Monterey Ave. (S)	Karban/Hodges	870	1
Monterey Ave. (W)	Hodges/16th St.	1,030	0
Monterey Ave. (E/W)	16th St./N	1,615	0
		<b>5,125</b>	<b>1</b>
Hodges Rd. (N)	Leahy/Monterey	350	0
Hodges Rd. (S)	Monterey/Leahy	320	1
		<b>670</b>	<b>1</b>
Leahy Rd. (W)	16th St./Hyd. 123	940	1
Leahy Rd. (N)	Hensley/Hyd. 123	620	2
Leahy Rd. (S)	Halsey/Hodges	660	0
Leahy Rd. (E)	Hodges/16th St.	1,010	0
		<b>3,230</b>	<b>3</b>
Stillwell Rd. (N)	MacArthur/Elder	730	0
Stillwell Rd. (NE)	Elder/Leahy	790	0
Stillwell Rd. (SW)	Leahy/Hyd. 128	770	2
Stillwell Rd. (S)	Hyd. 128/MacArthur	680	2
		<b>2,970</b>	<b>4</b>
Elder Ln. (NW/SE)	Stillwell/Leahy	610	2
Wainwright Rd. (NE/SW)	Monterey/16th St.	1,215	2
Elm Ct. (NW/SE)	Wainwright/Cul-de-Sac	400	2
16th St. (N)	Dwy. @ PD/Patton	550	0
16th St. (S)	Dwy. @ 345/Leahy	620	2
		<b>1,170</b>	<b>2</b>
Patton Ave. (W/E)	16th St./N	590	3
Elder Ln. (NW/SE)	16th St./Monterey	1,300	2
Sunshine Dr. (N/S)	Euclid/(east end)	845	9
Myrtle Ave.	Butterfield/Sunshine	385	4
Southlane Dr.	Euclid/Myrtle	625	3

**PROPOSED RESIDENTIAL STREET CURB REPLACEMENT**  
*City of Oakbrook Terrace*

October, 2013  
Revised: 4/2/2014

Buttercup Ln.	Southlane/Sunshine	340	4
<b>Totals:</b>		<b>37,127</b>	<b>54</b>

**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Public Services	<b>Fund &amp; Fiscal Year</b>	Capital Improvement – FY 2015
<b>Date:</b>	January 2014	<b>Prepared By:</b>	Amy Marrero
<b>Capital Request Description: Upgrade City Hall Facilities as needed</b>			
<b>Capital Request Cost: \$15,000</b>			
<b>Account Number: 09-12-7142-00</b>			

**Current Status:**

The City Hall and Police Station have been minimally upgraded over the past ten (10) years.

**Capital Request Description and Justification:**

This request funds repairs as needed or due to obsolescence at the City Hall and Police Station. In the past this line item has funded flooring replacements, generator replacements, City Clerk’s Office relocation, Police Department Interview Room relocation, and roof replacements. This request will continue until a new or renovated City Hall and Police Station is built. Projects from this request will be of a limited nature.

**Describe in detail the breakdown of the capital costs included in the estimate above.**

This line item will fund repairs as needed at the City Hall and Police Station.

**Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).**

There will be no increased operating costs resulting from this request.

**Indicate if any grants will be used to purchase the proposed capital item.**

None.

**Estimated Capital Costs for Five (5) Year Capital Improvement Plan & Brief Descriptions:**

<b>FY 2014/15: \$15,000</b>	<b>FY 2015/16: \$15,000</b>	<b>FY 2016/17: \$0</b>	<b>FY 2017/18: \$0</b>	<b>FY 2018/19: \$0</b>
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Capital Improvement	<b>Fund &amp; Fiscal Year</b>	Capital Improvement – FY 15
<b>Date:</b>	January 2014	<b>Prepared By:</b>	Amy Marrero
<b>Capital Request Description: Construct New Police Station and Renovations to City Hall</b>			
<b>Capital Request Cost: \$7,750,913 (FY 15) &amp; \$2,000,000 (FY 16)</b>			
<b>Account Number: 09-12-7146-00</b>			

**Current Status:**

Currently, the City Hall/Police Station offers limited space and technological difficulties. The Police Station is extremely crowded due to the substantial size of the force as compared to other municipalities of the same population which do not have a high concentration of commercial and office development.

**Capital Request Description and Justification:**

A facility study completed in FY 2005, analyzed the City’s current needs as to the current and future size and code compliance of the building. Recommendations were presented to the City Council for the planning of the construction, in addition to land acquisition that occurred starting in FY 2005 through FY 2008.

The process of the City Hall/Police Station design options began in FY 09, and continued into FY 10. Concept drawings were received from three (3) architectural firms, and a final firm was chosen to submit a proposal.

Due to the economic conditions the City faced, a design contract was not approved in FY 10, and the Council curtailed the original building design. In an effort to achieve cost savings, a new Police Station will be constructed, and the City Hall will undergo renovations. The design plan includes a LEED certified facility. Construction is expected to begin in the spring of 2014.

**Describe in detail the breakdown of the capital costs included in the estimate above.**

**Estimated Costs for New Police Station and City Hall Renovation**

Construction Hard Costs	\$ 7,817,194
Construction Soft Costs	2,367,774
Contingency (7.5% of the Budget)	<u>586,290</u>
Total Estimated Costs	10,771,258
Less: Project To Date Payouts from FY 2013 & FY 2014	<u>(1,020,345)</u>
<b>Adjusted Balance</b>	<b><u>\$ 9,750,913</u></b>

**Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).**

The City will achieve significant utility savings on the new Police Station because of the LEED certification. The City will save about \$5,820 in natural gas and \$5,780 in electrical costs for a total annual savings of \$11,600.

**Indicate if any grants will be used to purchase the proposed capital item.**

The City is attempting to secure grants for the new building and for the LEED certification.

**Estimated Capital Costs for Five (5) Year Capital Improvement Plan & Brief Descriptions:**

FY 2014/15: \$7,750,913	FY 2015/16: \$2,000,000	FY 2016/17: \$0	FY 2017/18: \$0	FY 2018/19: \$0
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Public Services Street Division	<b>Fund &amp; Fiscal Year</b>	Capital Improvements – 14/15
<b>Date:</b>	January 2014	<b>Prepared By:</b>	Ward
<b>Capital Request Description: Street Sealing Project</b>			
<b>Capital Request Cost: \$103,000</b>			
<b>Account Number: 09-12-7193-00</b>			

**Current Status:**

The City streets have completed several rounds of crack sealing and are now prime candidates for a GSB-88 application, which is a gilsonite type sealer that is applied curb line to curb line over the asphalt portion of the roadway.

Utilizing the GSB-88 does not eliminate the need for crack sealing, but applying the GSB-88 to our roadways will prolong but not avoid the necessity of a future complete resurfacing project. The GSB-88 project can be completed in two (2) phases spanning over three (2) fiscal years.

\*The first phase of GSB-88 application was completed with great success in July of 2011.

\*The second phase of the GSB-88 was completed with the same satisfaction in July of 2012.

\*No GSB application took place in 2013, a full application is requested in FY 2014-15 and then again in FY 2018-19 if feasible or necessary.

**Capital Request Description and Justification:**

To prolong the life of our City streets and keep the streets in proper condition for safe travels.

**Describe in detail the breakdown of the capital costs included in the estimate above.**

<b>WORK ITEM</b>	<b>ESTIMATED ANNUAL EXPENSE</b>
GSB-88 APPLICATION (INCLUDES TRAFFIC CONTROL)	\$ 60,000.00
PAVEMENT ROUTING AND CRACK SEALING	\$ 34,000.00
PAVEMENT MARKING REMOVAL AND REPLACEMENT	\$ 6,000.00
ENGINEERING COSTS	\$ 3,000.00
<b>GRAND TOTAL</b>	<b>\$103,000.00</b>

**Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).**

As stated above, utilizing the GSB-88 product will prolong the life of the streets which will avoid having to complete a full resurfacing project in the very near future.

**Indicate if any grants will be used to purchase the proposed capital item.**

None.

**Estimated Capital Costs for Five (5) Year Capital Improvement Plan & Brief Descriptions:**

<b>FY 2014/15: \$103,000</b>	<b>FY 2015/16: \$0</b>	<b>FY 2016/17: \$0</b>	<b>FY 2017/18: \$106,000</b>	<b>FY 2018/19: \$0</b>
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Public Services	<b>Fund &amp; Fiscal Year</b>	Capital Improvement-2016
<b>Date:</b>	November 2013	<b>Prepared By:</b>	Ward
<b>Capital Request Description: Replace T-1 2003 Ford F-350 SD 4x4 Pick-up Truck with Plow Package</b>			
<b>Capital Request Cost: \$35,000</b>			
<b>Account Number: TBD</b>			

**Current Status:**  
T-1 is a 2003 Ford F-350 SD 4X4 Pick-up Truck that is nearing the end of its useful life. T-1 would be replaced with a new pick-up truck with plow package from the Suburban Joint Purchasing Agency (State Bid). Once the existing T-1 is declared surplus, auctioning vs trade-in values will be explored to ensure the City the best deal.

**Capital Request Description and Justification:**  
In order to maintain reliable and timely service within Public Services, maintaining a reliable and modern fleet is essential. The T-1 would also be utilized for snow removal procedures. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency. The T-1 has 56,760 miles logged and is expected to have more by the time the vehicle is actually replaced in FY 2016.

**Describe in detail the breakdown of the capital costs included in the estimate above.**  
\$35,000 will not be exceeded from capital when purchasing a replacement for T-1.

**Capital Cost Savings or Increased Operating Costs in Future Budget Years.**  
This vehicle has incurred approximately \$2,508 in maintenance costs over its life. This amount does not include any of the repairs made by in-house staff.

**Indicate if any grants will be used to purchase the proposed capital item.**  
None.

**Estimated Capital Costs for Five (5) Year Capital Improvement Plan & Brief Descriptions:**

<b>FY 2014/15: \$0</b>	<b>FY 2015/16: \$35,000</b>	<b>FY 2016/17: \$0</b>	<b>FY 2017/18: \$0</b>	<b>FY 2018/19: \$0</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2016
Date:	November 2013	Prepared By:	Ward
<b>Capital Request Description: Replace Vehicle # T-2 F-350 Versa Lift Truck</b>			
<b>Capital Request Cost: \$115,000</b>			
<b>Account Number: TBD</b>			

**Current Status:**

Truck # T-2 is a 1994 Ford F-350 Versa-Lift Truck that is nearing the end of its useful life. T-2 would be replaced with a new Lift Truck of similar type from the Suburban Joint Purchasing Agency (State Bid). Once the existing T-2 is declared surplus, auctioning vs trade-in values will be explored to ensure the City with the best deal.

**Capital Request Description and Justification:**

T-2 will be 21 years old when it is requested that it be replaced. The T2 Lift Truck currently has 13,126 miles logged and is expected to have many more by the time the unit is replaced in FY 2016. I would expect to get 15 to 20 years out of the replacement lift truck as well. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as maintain a safe and reliable fleet to carry out duties within the Public Services Department.

**Describe in detail the breakdown of the capital costs included in the estimate above.**

\$115,000 will not be exceeded when purchasing a replacement for T-2 off of the State Bid.

**Capital Cost Savings or Increased Operating Costs in Future Budget Years.**

To date, \$21,000 has been spent to repair the Lift Truck. This amount does not include any in-house repairs. Through purchasing a new unit in FY 2016, these maintenance costs will decrease.

**Indicate if any grants will be used to purchase the proposed capital item.**

None.

**Estimated Capital Costs for Five (5) Year Capital Improvement Plan & Brief Descriptions:**

FY 2014/15: \$0	FY2015/16:\$115,000	FY 2016/17: \$0	FY 2017/18: \$0	FY 2018/19: \$0
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Public Services Street Division	<b>Fund &amp; Fiscal Year</b>	Capital Improvement-16
<b>Date:</b>	November 2013	<b>Prepared By:</b>	Ward
<b>Capital Request Description: OBT City Street Resurfacing Project</b>			
<b>Capital Request Cost: \$650,291</b>			
<b>Account Number: TBD</b>			

**Current Status:**

All City roadways were reconstructed between the years 2001 and 2003. The pavement has been treated twice with reclamite, GSB-88 application; crack sealed and patched several times over the years. The resurfacing project can be done in 3 phases spanning from FY 2015-16 to FY 2017-18.

**Capital Request Description and Justification:**

The City has used several methods to extend the useful life of the roadways (reclamite, crack sealing, pavement patching and GSB-88), but eventually the bituminous surface coarse will need to be replaced due to age and wear. A mill and overlay is being proposed over a 3 year period consisting of approximately 29,000 SY of pavement each fiscal year possibly beginning in FY 2015-16.

**Describe in detail the breakdown of the capital costs included in the estimate above.**

Item #	Bid Item	Unit	Quantity	Unit Prices	Total
1	Mobilization	L.SUM	1	10,000	\$ 10,000
2	Bituminous Materials (Prime Coat	GAL	2,900	2	4,350
3	Bituminous Surface Coarse – 2”	TON	3,248	65	211,120
4	Area Reflective Crack Control Treatment	SY	29,000	2	43,500
5	Hot Mix Asphalt Surface Removal – 2”	SY	29,000	7	188,500
6	Structure Adjustment	EACH	35	200	7,000
7	Pavement Markings	L.SUM	1	3,000	3,000
8	Traffic Control and Protection	L.SUM	1	25,000	25,000
9	Class D Pavement Patching	SY	1,450	50	72,500
10	Letter of Credit	L.SUM	1	500	500
<b>Total</b>					<b>\$ 565,470</b>
Add: Estimated Engineering @ 15% = 565470 X 15%					84,821
<b>Total Cost of Street Resurfacing Project</b>					<b>\$ 650,291</b>

**Indicate if any grants will be used to purchase the proposed capital item.**

None

**Estimated Capital Costs for Five (5) Year Capital Improvement Plan & Brief Descriptions:**

<b>FY 2014/15: \$0</b>	<b>FY 2015/16: \$650,291</b>	<b>FY2016/17: \$650,291</b>	<b>FY 2017/18: \$650,291</b>	<b>FY 2018/19: \$0</b>
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Public Services	<b>Fund &amp; Fiscal Year</b>	Capital Improvements-2016
<b>Date:</b>	November 2013	<b>Prepared By:</b>	Ward
<b>Capital Request Description: Replace Lawn Mowers (2)</b>			
<b>Capital Request Cost: \$14,000</b>			
<b>Account Number: TBD</b>			

**Current Status:**

The City centralized its lawn mowing services in Fiscal Year 2011 and purchased two (2) mowers from the State Bid. Public Services is hoping that these mowers will not need to be replaced until the 2015-2016 budget year, when the units are five (5) years old. If the current mowers can be utilized beyond the 2015-2016 budget year then Public Services will do so. When it is time to replace the mowers, a joint purchasing cooperative will be utilized.

**Capital Request Description and Justification:**

To be able to complete the City's centralized lawn mowing operations, since the City has no prior history with the mowers, a five (5) year replacement schedule has been selected. As indicated above, Public Services is hoping to gain additional time on these units as long as maintenance costs do not increase. The purchase of new mowers should limit maintenance costs spent due to breakdowns and equipment failures as well as enabling the City to continue its mowing duties that were previously contracted out prior to Fiscal Year 2011.

To date, the lawn mowers have been utilized for a combined total of 800 hours.

**Describe in detail the breakdown of the capital costs included in the estimate above.**

\$14,000 will not be exceeded when purchasing replacement mowers for the City's grass cutting. Lawn Mowers will be purchased from the State Bid or other joint purchasing cooperative.

**Capital Cost Savings or Increased Operating Costs in Future Budget Years**

Through the purchase of the lawn mowers the City saves approximately \$36,000 in annual operating costs because the prior lawn maintenance contracts have been eliminated. In addition, maintenance costs on both units is at \$782. This amount is expected to increase over the life of the units. Also, this amount does not include any in-house repairs.

**Indicate if any grants will be used to purchase the proposed capital item.**

None.

**Estimated Capital Costs for Five (5) Year Capital Improvement Plan & Brief Descriptions:**

<b>FY 2014/15: \$0</b>	<b>FY 2015/16: \$14,000</b>	<b>FY 2016/17: \$0</b>	<b>FY 2017/18: \$0</b>	<b>FY 2018/19: \$0</b>
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Public Services	<b>Fund &amp; Fiscal Year</b>	Capital Improvements-2016
<b>Date:</b>	November 2013	<b>Prepared By:</b>	Ward
<b>Capital Request Description: Replace Front-end Loader</b>			
<b>Capital Request Cost: \$80,000</b>			
<b>Account Number: TBD</b>			

**Current Status:**

The City's 1994 Front-end Loader is nearing the end of its useful life. The City's Front-end Loader should be replaced with a new Front-end Loader from the Suburban Joint Purchasing Agency (State Bid) or a similar joint purchasing cooperative. Once the existing Front-end Loader is declared surplus, auctioning vs trade-in values will be explored to ensure the City with the best deal.

**Capital Request Description and Justification:**

In order to continue to perform the duties that would require the use of the Front-end Loader and maintain reliable and timely service within Public Services is essential. The current loader has logged 4,000 in service hours.

A front loader is a heavy piece of equipment that is primarily used to load material such as asphalt, demolition debris, dirt, feed, gravel, rock, sand, and wood chips into or onto another type of machinery such as a dump truck.

**Describe in detail the breakdown of the capital costs included in the estimate above.**

\$80,000 will not be exceeded from capital when purchasing a replacement for the Front-end Loader.

**Capital Cost Savings or Increased Operating Costs in Future Budget Years.**

The purchase of new equipment should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency. Maintenance costs on the loader are \$4,668 which does not include in-house repairs. Maintenance costs are expected to increase until the unit is replaced in FY 2016.

**Indicate if any grants will be used to purchase the proposed capital item.**

None.

**Estimated Capital Costs for Five (5) Year Capital Improvement Plan & Brief Descriptions:**

<b>FY 2014/15: \$0</b>	<b>FY 2015/16: \$80,000</b>	<b>FY 2016/17:\$0</b>	<b>FY 2017/18: \$0</b>	<b>FY 2018/19: \$0</b>
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# Statistical & Supplemental Data

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**Budget versus Appropriations**

Immediately prior to the beginning of FY 03, the Council realized the fiscal weaknesses inherent in the Appropriation Ordinance system, and subsequently adopted the Budget System pursuant to the Illinois Statutes (ILCS 5/8-2-9.1) and local ordinance Title III, Chapter 34.10 et seq., of the City Code. Consequently, the budget system as opposed to an appropriation ordinance has been utilized since fiscal year 2004.

The approved budget provides the legal authorization for City expenditures. In other words, the budget becomes the legally controlling document governing the City's allowable levels of expenditure.

City code requires that the Budget must be adopted prior to the beginning of the fiscal year or May 1. In contrast, the former appropriation ordinance system only required that the appropriations be approved within the first quarter of the fiscal year for which it was in effect.

**Public Hearing and Notice Requirements (3) – per Illinois Statute**

The Illinois Budget Law (65 ILCS 5/8-2-9.1) requires municipalities to implement three (3) provisions prior to the Council's adoption of the budget. A copy of the Illinois Budget Law is included in the Statistical and Supplemental Data section.

1. Hold a public hearing prior to the adoption of the budget which can be passed at any time after the public hearing;
2. Make a draft edition of the proposed budget conveniently available for public inspection at the city hall or public library, for a period of at least ten (10) days prior to the adoption of the budget; and,
3. Publish a notification indicating the availability of the draft budget in the local paper at least seven (7) days prior to the public hearing. The budget may be revised or altered, and the items contained in the document may be increased or decreased at any time subsequent to the public hearing, but before final action is taken.

**Preparation and Review**

In order to achieve a budget by May 1, the City approves a budget calendar and adoption schedule in October. The calendar provides a roadmap from the preparation stage to the budget's final approval. The calendar details City deadlines and requirements as well as statutory requirements.

Departments prepare draft budgets on presubscribed forms. The Finance Director formulates revenues projections by fund. Departments take into account the City Council's goals and objectives when preparing their budget proposals.

Prior to meeting with the City Administrator, the Finance Director meets with Department Heads to review and recommend possible changes to their budgets. After this preliminary review, the City Administrator reviews all Department budgets. All revenue and expenditure projections are reviewed by the Finance Director and the City Administrator at various stages in the preparation process.

**Council Approval**

Once the City Administrator reviews all Departmental proposed budgets, the proposed budget is submitted to the City Council. The proposed budgets are provided to the Council at the first meeting in February. Special Committee of the Whole Budget meetings are held in March of each year. During these deliberations special attention is paid to the level of employee pay, pensions, insurance and other benefits since these expenditures typically represent 65% of the City's General Fund budget.

Even though the Illinois Budget Law does not require budgets to be approved by ordinance, the City Attorney recommends that the budget be approved as such. The Capital Improvement Plan (CIP) 5 year plan is approved through resolution.

Illinois Budget Law also directs municipalities on proper procedures for modifying their budget. The following three (3) provisions indicate how the budget may be amended per State Statute.

1. By a two-thirds vote of the City Council, the Council may delegate to the Budget Officer or to other Department Heads, the authority to perform budget transfers, additions or deletions without increasing the overall expenditure level of any fund within the approved budget.
2. By a two-thirds vote of the City Council, the Council itself may delete, add to, or change line items while not increasing the overall expenditure level of any fund within the approved budget.
3. By a two-thirds vote of the City Council, the Council may increase the level of overall expenditure in a fund or in the overall budget, but only with available funding.

Per City Code, the City Administrator may make line item transfers under \$10,000 within a department and/or between departments in the same fund. Budget transfers that are greater than \$10,000 require the approval of the City Council.

**Basis of Accounting**

The basis refers to the timing of when accounting transactions are recognized. The modified accrual basis of accounting is used for all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

Property taxes, sales taxes, hotel taxes, franchise taxes, license, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The accrual basis of accounting is utilized for proprietary fund types and pension trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with proprietary funds' principal ongoing operations.

The city reports unearned revenue on its financial statements. Unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

**Budgets**

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for governmental, proprietary, and fiduciary funds. The governmental fund budgets reflect the modified accrual basis of accounting. Under this basis, revenues are budgeted for the fiscal year in which they are susceptible to accrual that is they are both measurable and available. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded in the budget year in which the fund liability is incurred, if measurable.

The proprietary fund is budgeted using an accrual basis, except for loans, loan payments, capital expenditures, depreciation and debt service payments, which are budgeted on a cash basis.

Encumbrances allow a portion of the budget to be set aside that has not actually been spent but is obligated. An encumbrance represents a contract to purchase goods and services from an outside vendor. All unencumbered appropriations lapse at fiscal year end.

In most cases, the City prepares its budget similarly to the Comprehensive Annual Financial Report (CAFR) which shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). Exceptions are noted below:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employee's (GAAP) as opposed to being expended when paid.
- Capital outlays with the Proprietary Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Principal is an expenditure in governmental budgeting, but a reduction of long-term liabilities under GAAP.
- Debt proceeds and premiums are reported as other financing sources in the budget and discounts on debt issuances are reported as other financing uses, but in GAAP debt proceeds are recognized as liabilities and premiums or discounts are amortized over the life of the debt.
- The net pension asset related to funding the Police Pension is reported in GAAP, but not in the budget.
- Depreciation is reported in GAAP, but not in the budget.

The lowest level at which a government's management may not reallocate resources without special approval is known as the *legal level of budgetary control*. The City's *legal level of budgetary control* is that expenditures may not legally exceed the budget at the department level for the General Fund. All other funds with the exception of the Water Fund, may not legally exceed the budget at the fund level. The Water Fund may not legally exceed the budget by line item.

Certificate of the Publisher

Villa Park Suburban Life

CITY OF OAKBROOK TERRACE  
17W275 BUTTERFIELD RD  
OAKBROOK TERRAC IL 60181-0000

Description: MUNICIPAL BUDGET  
OAKBROOK TERRACE 7567

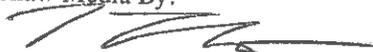
Shaw Media certifies that it is the publisher of the Villa Park Suburban Life. The Villa Park Suburban Life is a secular newspaper, has been continuously published weekly for more than fifty (50) weeks prior to the first publication of the attached notice, is published in the Village of Villa Park, County of DuPage, State of Illinois, is of general circulation throughout that county and surrounding area, and is a newspaper as defined by 715 ILCS 5/5.

A notice, a true copy of which is attached, was published 1 time(s) in the Villa Park Suburban Life, namely one time per week for one successive week(s). Publication of the notice was made in the newspaper, dated and published on 04/11/2014

This notice was also placed on a statewide public notice website as required by 5 ILCS 5/2.1.

In witness, Shaw Media has signed this certificate by J. Tom Shaw, its publisher, at Villa Park, Illinois, on 11th day of April, A.D. 2014

Shaw Media By:



J. Tom Shaw, Publisher

Account Number 10070857  
Amount \$67.80

LEGAL NOTICE/  
PUBLIC NOTICE

The proposed Fiscal Year 2014-15 Municipal Budget for the City of Oakbrook Terrace, DuPage County, Illinois is now available for inspection at the Municipal Building  
17W275 Butterfield Road  
Oakbrook Terrace,  
Illinois 60181.

A public hearing regarding the municipal budget will be held on Tuesday, April 22, 2014 at the

Municipal Building  
17W275 Butterfield Road  
Oakbrook Terrace,  
Illinois 60181.

All interested parties are welcome to attend and will be given a chance to be heard.

April 11, 2013  
Suburban Life 7567 OBT

**Sec. 5/8-2-9.1. Budget officer.** Every municipality with a population of less than 500,000 (except special charter municipalities having a population in excess of 50,000) that has adopted this Section 8-2-9.1 and Sections 8-2-9.2 through 8-2-9.10 by a two-thirds majority vote of those members of the corporate authorities then holding office shall have a budget officer who shall be designated by the mayor or president, with the approval of the corporate authorities. In municipalities operating under the commission form of government, the commissioner of accounts and finances shall designate the budget officer, with the approval of the council or board of trustees, as the case may be. In municipalities with a managerial form of government, the municipal manager shall designate the budget officer. The budget officer shall take an oath and post a bond as provided in Section 3.1-10-25. The budget officer may hold another municipal office, either elected or appointed, and may receive compensation for both offices. Article 10 of this Code shall not apply to an individual serving as the budget officer. The budget officer shall serve at the pleasure of the mayor or municipal manager, as the case may be. (Source: P.A. 87-1119.)

**Sec. 5/8-2-9.2. Powers and duties of budget officer.** The municipal budget officer appointed in any municipality pursuant to Section 8-2-9.1 shall have the following powers and duties:

- (a) Permit and encourage and establish the use of efficient planning, budgeting, auditing, reporting, accounting, and other fiscal management procedures in all municipal departments, commissions, and boards.
- (b) Compile an annual budget in accordance with Section 8-2-9.3.
- (c) Examine all books and records of all municipal departments, commissions, and boards which relate to monies received by the municipality, municipal departments, commissions, and boards, and paid out by the municipality, municipal departments, commissions, and boards, debts and accounts receivable, amounts owed by or to the municipality, municipal departments, commissions, and boards.
- (d) Obtain such additional information from the municipality, municipal departments, commissions, and boards as may be useful to the budget officer for purposes of compiling a municipal budget, such information to be furnished by the municipality, municipal departments, commissions, and boards in the form required by the budget officer. Any department, commission or board which refuses to make such information as is requested of it available to the budget officer shall not be permitted to make expenditures under any subsequent budget for the municipality until such municipal department, commission, or board shall comply in full with the request of the budget officer.
- (e) Establish and maintain such procedures as shall insure that no expenditures are made by the municipality, municipal departments, commissions, or board except as authorized by the budget. (Source: P. A. 76-1117.)

**Sec. 5/8-2-9.3. Compilation and contents of budget.** The municipal budget officer shall compile a budget, such budget to contain estimates of revenues available to the municipality for the fiscal year for which the budget is drafted, together with recommended expenditures for the municipality and all of the municipality's departments, commissions, and boards. Revenue estimates and expenditure recommendations shall be presented in a manner which is in conformity with good fiscal management practices. Substantial conformity to a chart of accounts,

now or in the future, recommended by the National Committee on Governmental Accounting, or the Auditor of Public Accounts of the State of Illinois, or the Division of Local Governmental Affairs and Property Taxes of the Department of Revenue of the State of Illinois or successor agencies shall be deemed proof of such conformity. The budget shall contain actual or estimated revenues and expenditures for the two years immediately preceding the fiscal year for which the budget is prepared. So far as is possible, the fiscal data for such two preceding fiscal years shall be itemized in a manner which is in conformity with the chart of accounts approved above. Each budget shall show the specific fund from which each anticipated expenditure shall be made. (Source: P.A. 91-357, eff. 7-29-99.)

**Sec. 5/8-2-9.4. Passage of annual budget – Effect.** Passage of the annual budget by the corporate authorities shall be in lieu of passage of the appropriation ordinance as required by Section 8-2-9 of this Act. The annual budget need not be published except in a manner provided for in Section 8-2-9.9. The annual budget shall be adopted by the corporate authorities before the beginning of the fiscal year to which it applies. (Source: P. A. 76-1117.)

**Sec. 5/8-2-9.5. Capital improvements, repair, or replacement fund.** In the preparation by the municipal budget officer of the annual budget, an amount not to exceed 3% of the equalized assessed value of property subject to taxation by the municipality may be accumulated in a separate fund for the purpose or purposes of specific capital improvements, repairs, and/or replacements of specific types of municipal equipment or other tangible property, both real and personal, to be designated as the "Capital Improvement, Repair or Replacement Fund". Expenditures from the Capital Improvement, Repair or Replacement Fund shall be budgeted in the fiscal year in which the capital improvement, repair or replacement will occur. Upon the completion or abandonment of any object for which the Capital Improvement, Repair or Replacement Fund, or should any surplus monies remain after the completion or abandonment of any object for which the Capital Improvement, Repair or Replacement Fund was inaugurated, then such funds no longer necessary for capital improvement, repair or replacement shall be transferred into the general corporate fund of the municipality on the first day of the fiscal year following such abandonment, completion, or discovery of surplus funds. (Source: P.A. 84-147.)

**Sec. 5/8-2-9.6. Revision of annual budget.** The corporate authorities may delegate authority to heads of municipal departments, boards, or commissions to delete, add to, change or create sub-classes within object classes budgeted previously to the department, board, or commission, subject to such limitation or requirement for prior approval by the budget officer or executive officer of the municipality as the council, upon a two-thirds vote of the corporate authorities then holding office, may establish. By a vote of two-thirds of the members of the corporate authorities then holding office, the annual budget for the municipality may be revised by deleting, adding to, changing or creating sub-classes within object classes and object classes themselves. No revision of the budget shall be made increasing the budget in the event funds are not available to effectuate the purpose of the revision. (Source: P. A. 76-1117.)

**Sec. 5/8-2-9.7. Funds for contingency purposes.** The annual budget may contain money set aside for contingency purposes not to exceed ten percent of the total budget, less the amount set

aside for contingency purposes, which monies may be expended for contingencies upon a majority vote of the corporate authorities then holding office. (Source: P. A. 76-1117.)

**Sec. 5/8-2-9.9. Public inspection, notice and hearing on budget.** The corporate authorities shall make the tentative annual budget conveniently available to public inspection for at least ten days prior to the passage of the annual budget, by publication in the journal of the proceedings of the corporate authorities or in such other form as the corporate authorities may prescribe. Not less than one week after the publication of the tentative annual budget, and prior to final action on the budget, the corporate authorities shall hold at least one public hearing on the tentative annual budget, after which hearing or hearings the tentative budget may be further revised and passed without any further inspection, notice or hearing. Notice of this hearing shall be given by publication in a newspaper having a general circulation in the municipality at least one week prior to the time of the hearing.(Source: P. A. 76-1117.)

ORDINANCE NO. 14 - 22

**AN ORDINANCE APPROVING THE BUDGET FOR THE CITY OF OAKBROOK TERRACE FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2014 AND ENDING ON APRIL 30, 2015**

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WHEREAS, the City of Oakbrook Terrace (the "City") is a home rule unit of local government under Article VII, Section 6 of the 1970 Illinois Constitution and, except as limited by such Section, it may exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, the City of Oakbrook Terrace has adopted the procedures of the Budget Officer Act (65 ILCS 5/8-2-9.1 et seq.) as codified in §34.10, et seq., of the Oakbrook Terrace Municipal Code of Ordinances; and

WHEREAS, the Budget Officer for the City has proposed a budget for fiscal year 2014-2015 of the City of Oakbrook Terrace and has presented such budget to the City Council for approval with this Ordinance; and

WHEREAS, this Budget Ordinance replaces the annual appropriation ordinance for the City of Oakbrook Terrace.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Oakbrook Terrace, DuPage County, Illinois, as follows:

**SECTION 1:** The budget for the City for the fiscal year commencing on May 1, 2014 and ending on April 30, 2015, is hereby approved in form and substance as set forth in Exhibit "A" attached hereto and made a part thereof.

**SECTION 2:** The City Clerk shall promptly file a certified copy of this Ordinance with the DuPage County Clerk.

**SECTION 3:** Copies of this Budget Ordinance shall be placed on file for public review in the office of the City Clerk and City Treasurer of the City.

**SECTION 4:** All ordinances and parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed to the extent of the conflict.

**SECTION 5:** This Ordinance shall be in full force and effect after its passage, approval and publication in pamphlet form as provided by law.

PASSED AND APPROVED This 22<sup>nd</sup> Day Of April, 2014.

AYES: Esposito, Przychodni, Sarallo, Shadley, Thomas, and Vlach,

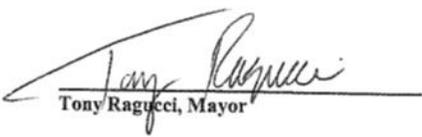
NAYES: None

ABSENT: None

ABSTENTION: None

ATTEST:

  
Dennis Greco, City Clerk

  
Tony Ragucci, Mayor

RESOLUTION NO. 14 - 5

**A RESOLUTION APPROVING THE FIVE YEAR CAPITAL  
IMPROVEMENT PLAN BEGINNING IN 2014 FOR THE CITY OF OAKBROOK TERRACE**

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**WHEREAS**, the City of Oakbrook Terrace (the "City") is a home rule unit of local government under Article VII, Section 6 of the 1970 Illinois Constitution and, except as limited by such Section, it may exercise any power and perform any function pertaining to its government and affairs; and

**WHEREAS**, the City Council has approved a budget for fiscal year 2014-15; and

**WHEREAS**, as requested by the City Council a Five Year Capital Improvement Plan Beginning In 2014 was also presented to the City Council as a companion to the proposed budget for Fiscal Year 2014-2015; and

**WHEREAS**, the proposed budget for Fiscal Year 2014-15 and the Five Year Capital Improvement Plan Beginning In 2014 were duly considered by the City Council at various budget workshop meetings held in March of 2014, as well as at a duly noticed public hearing held April 22, 2014.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and City Council of the City of Oakbrook Terrace, Illinois, as follows:

**Section 1.** A Five Year Capital Improvement Plan Beginning In 2014, is hereby approved in form and content as set forth in Exhibit "A" attached hereto and made a part hereof.

**Section 2.** Copies of the Five Year Capital Improvement Plan Beginning In 2014, as set forth in Section 1 above, shall be placed on file in the office of the City Clerk and the City Treasurer.

**Section 3.** This Resolution shall be in full force and effect after its passage and approval as provided by law.

**PASSED AND APPROVED** This 22<sup>nd</sup> Day Of April, 2014.

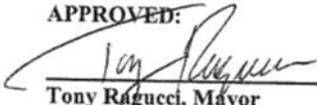
**AYES:** Esposito, Przychodni, Sarallo, Shadley, Thomas, and Vlach,

**NAYES:** None

**ABSENT:** None

**ABSTENTION:** None

**APPROVED:**

  
\_\_\_\_\_  
Tony Ragucci, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Dennis Greco, City Clerk

**§ 34.10 ADOPTION OF BUDGET LAW.**

The city hereby adopts ILCS Ch. 65, Act 5, §§ 8-2-9.2 through 9-2-9.10 to establish a Budget Officer, to be designated by the Mayor with the approval of the corporate authorities. The Budget Officer shall take an oath and post a bond as provided in ILCS Ch. 65, Act 5, § 3.1-10-25.

(Ord. 06-39, passed 1-23-07)

**§ 34.11 BUDGET OFFICER; POSITION ESTABLISHED.**

The position of Budget Officer is hereby established as an officer of the city. The City Administrator shall serve as City Budget Officer.

(Ord. 06-39, passed 1-23-07; Am. Ord. 08-2, passed 5-13-08)

**§ 34.12 POWERS AND DUTIES.**

The City Budget Officer shall have the following powers and duties:

(A) To permit and encourage and establish the use of efficient planning, budgeting, auditing, reporting, accounting and other fiscal management procedures in all municipal departments, commissions and boards.

(B) To compile an annual budget in accordance with state law governing the compilation and contents of budgets (ILCS Ch. 65, Act 5, § 8-2-9.3.).

(C) To examine all books and records of all city departments, boards, and commissions that relate to monies received by the city, its departments, boards, and commissions; and are paid out by the city, its departments, boards, and commissions; debts and accounts receivable; and amounts owed by or to the city, its departments, boards, and commissions.

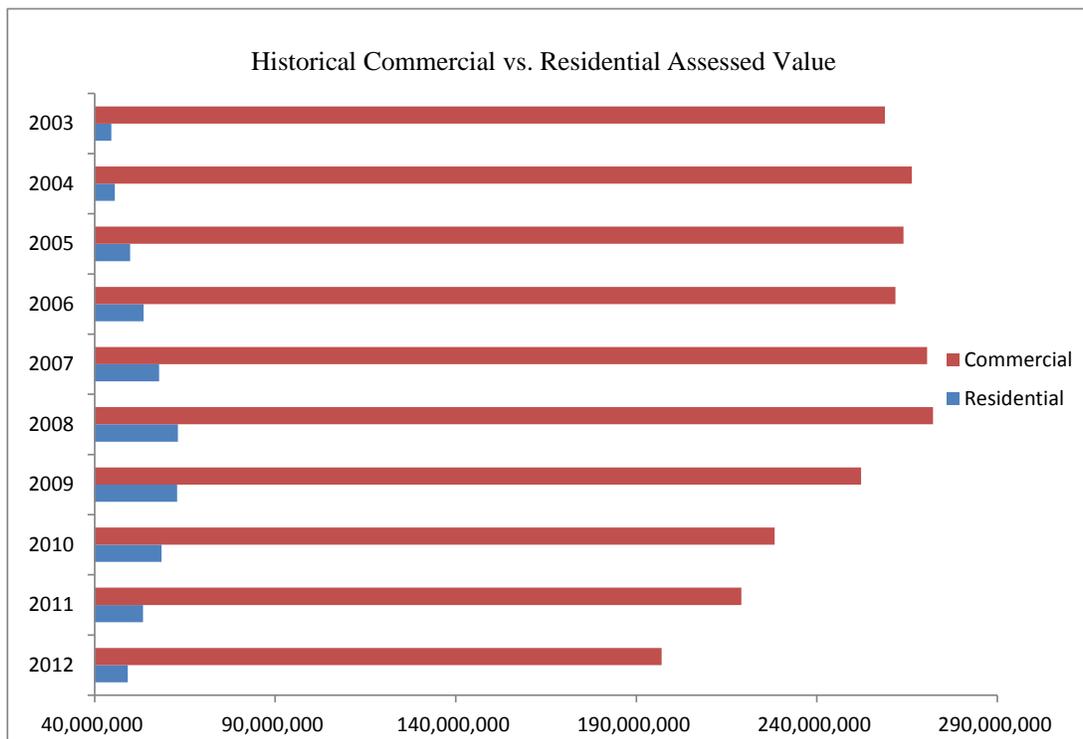
(D) To obtain such additional information from the city, its departments, boards, and commissions as may be useful to the City Budget Officer for purposes of compiling a municipal budget, such information to be furnished by the city, its departments, boards, and commissions in the form required by the City Budget Officer. Any department, board, or commission that refuses to make such information as is requested of it available to the City Budget Officer, shall not be permitted to make expenditures under any subsequent budget for the city until it has complied in full with the request of the City Budget Officer.

(E) To establish and maintain such procedures as shall ensure that no expenditures are made by the city, its departments, boards, and commissions except as authorized by the budget.

(Ord. 06-39, passed 1-23-07)

## Assessed Value and Estimated Actual Value of Taxable Property Last Ten Levy Years

Levy Year	Residential		Commercial		Total Assessed Value	Ratio of Assessed Value to Estimated Actual Value	Estimated Actual Value	City Property Tax Rate*
	Amount	% of Total Assessed Value	Amount	% of Total Assessed Value				
2012	\$ 49,161,778	20.0%	197,050,540	80.0%	246,212,318	0.333	738,636,954	0.3605
2011	\$ 53,400,690	19.6%	219,134,990	80.4%	272,535,680	0.333	817,607,040	0.3149
2010	\$ 58,533,231	20.4%	228,323,960	79.6%	286,857,191	0.333	860,571,573	0.2946
2009	\$ 62,848,899	19.9%	252,284,690	80.1%	315,133,589	0.333	945,400,767	0.2606
2008	\$ 63,014,624	18.8%	272,148,310	81.2%	335,162,934	0.333	1,005,488,802	0.2409
2007	57,838,710	17.6%	270,538,000	82.4%	328,376,710	0.333	985,130,130	0.2300
2006	53,507,116	17.0%	261,771,530	83.0%	315,278,646	0.333	945,835,938	0.2456
2005	49,823,180	15.9%	264,040,920	84.1%	313,864,100	0.333	941,592,300	0.2216
2004	45,608,013	14.6%	266,328,660	85.4%	311,936,673	0.333	935,810,019	0.2306
2003	44,647,933	14.7%	258,850,890	85.3%	303,498,823	0.333	910,496,469	0.2109



\*Property tax rates are per \$100 of assessed valuation.

Property in the City is reassessed each year.

Data Source: Office of the DuPage County Clerk

# *City of Oakbrook Terrace, Illinois*

## Principal Property Taxpayers

### Prior Fiscal Year and Nine (9) Years Ago

Assessed Valuation Year  Taxpayer	2012			2003		
	Equalized Assessed Valuation	Rank	Percentage of Total City Equalized Assessed Valuation	Equalized Assessed Valuation	Rank	Percentage of Total City Equalized Assessed Valuation
Oakbrook Terrace Tower	34,321,660	1	13.94%	35,362,650	1	11.65%
Versailles North Association	19,034,660	2	7.73%			
Mid America Plaza	13,786,670	4	5.60%			
Commonwealth Edison	11,862,450	3	4.82%	8,609,490	9	2.84%
Parkview Plaza	8,666,670	5	3.52%			
Parkway Bank & Trust	7,663,450	6	3.11%			
Joint Commission	5,362,130	8	2.18%			
Oakbrook Terrace Corporate Center III	5,051,260	7	2.05%	8,352,490	10	2.75%
Northern Trust	3,909,510	9	1.59%			
Regency Place	3,627,330	10	1.47%			
Reef Management Company				19,274,940	2	6.35%
Glaser Financial Corp.				18,346,670	3	6.05%
Teachers Insurance				13,421,150	4	4.42%
Cstone Oakbrook Inc.				13,171,150	5	4.34%
Axion Real Estate Management				11,308,390	6	3.73%
Two Lincoln Center				11,258,210	7	3.71%
Robert Krillich				9,573,990	8	3.15%
Totals	113,285,790		46.01%	148,679,130		48.99%
City Equalized Assessed Value	246,212,318		100.00%	303,498,823		100.00%

Data Source: DuPage County Clerk's Office

**CITY OF OAKBROOK TERRACE, ILLINOIS**

Demographic and Economic Information

Principal City Employers

Prior Fiscal Year and Eleven Years Ago

Following are the largest employers located within the City for the prior fiscal year, with comparative data for 2002.

Employer	Product/Service	2013			2002		
		Rank	Approximate Employment (1)	Percent of Total City Population	Rank	Approximate Employment (2)	Percent of Total City Population
Redbox Automated Retail, LLC	Rental and Leasing Services	1	800	37.5%			
Salem Group	Full Service Temporary and Contract Staffing Services Corporate Headquarters	2	600	28.1%	7	200	8.7%
Joint Commission on Accreditation of Health Care Organizations	Health Care Facility Accreditation Agency	3	500	23.4%	2	650	28.3%
Crowe Horwath, LLP	Accounting	4	500	23.4%			
Computer Sciences Corp. Consulting Group	Computer and Management Consultants	5	450				
Experis	Project Implementation & Management Services	6	325	15.2%			
Invesco LTD.	Investment Services	7	250	11.7%			
Graycor, Inc.	Industrial Buildings and Warehouses	8	225	10.5%			
Safeway Services	Construction and Mining Equipment	9	180	8.4%	6	180	7.8%
CVM Solutions	Computer Programming Services	10	155	7.3%			
<b>Total</b>			<u>3,985</u>			<u>1,030</u>	

Source: Illinois Department of Commerce and Economic Opportunity and selective telephone survey

**City of Oakbrook Terrace, Illinois**

Principal Water Users

May 1, 2012 - April 30, 2013

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<u>User Name</u>	<u>Gallons of Consumption</u>
Lincoln Property	7,570,000
Comfort Suites	3,611,000
Pete's Fresh Market	3,445,000
Staybridge Suites	3,140,000
Commonwealth Edison	2,740,000
Redstone American Grill	2,646,000
Gullivers Restaurant	1,395,000
Premises Management LLC	1,046,000
Giordano's	1,042,000
Tilted Kilt	<u>1,036,000</u>
Totals	<u><b>27,671,000</b></u>

Data Source: City Water Records

## City of Oakbrook Terrace, Illinois

### Revenue Capacity

#### Taxable Sales by Category (in thousands)

#### Last Ten Calendar Years

Calendar Year	2012*	2011*	2010	2009	2008	2007	2006	2005	2004	2003
General Merchandise, Manufacturers, Lumber, Building & Hardware**	\$ 437,041	\$ 464,655	\$ 422,062	\$ 369,343	\$ 459,793	\$ 502,930	\$ 538,700	\$ 569,098	\$ 519,569	\$ 310,190
Food	260,522	65,996	67,456	121,756	156,031	171,359	169,533	170,883	168,171	159,137
Drinking and Eating Places	458,629	425,351	433,173	447,020	531,163	559,055	473,457	373,373	353,680	323,068
Apparel	99,792	88,608	70,272	73,547	107,551	158,546	145,539	127,095	125,199	67,187
Furniture, Household and Radio	55,238	78,295	34,297	25,412	24,336	34,902	27,039	16,198	24,286	79,529
Automobile and Filling Stations	128,772	209,707	163,127	239,543	156,576	170,496	150,427	140,637	119,588	108,354
Drugs and Miscellaneous Retail	234,867	240,947	222,704	205,218	242,780	261,824	315,768	273,715	214,913	199,801
Agriculture and All Others	152,800	125,063	123,962	134,944	186,215	201,260	185,774	320,832	257,454	249,851
<b>Total</b>	<b>\$ 1,827,661</b>	<b>\$ 1,698,622</b>	<b>\$ 1,537,054</b>	<b>\$ 1,616,782</b>	<b>\$ 1,864,444</b>	<b>\$ 2,060,372</b>	<b>\$ 2,006,238</b>	<b>\$ 1,991,831</b>	<b>\$ 1,782,859</b>	<b>\$ 1,497,118</b>
City Statutorily Allocated Sales Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
% Change from Prior Year	7.6%	10.5%	-4.9%	-13.3%	-9.5%	2.7%	0.7%	11.7%	19.1%	32.7%

\*Taxable Sales information for calendar year 2012 is the most current available.

\*\*For confidentiality purposes, the Illinois Department of Revenue will not segregate sales tax categories with less than four (4) taxpayers. Accordingly, the sales tax categories of General Merchandise, Manufacturers, Lumber, Building, and Hardware are combined on this report to protect the confidentiality of the individual taxpayers.

Sales Tax is imposed on a seller's receipts from sales of tangible personal property for use or consumption. Tangible personal property does not include real estate, stocks, bonds and other "paper" assets representing an interest. The above-referenced Sales Tax categories are determined by the State of Illinois.

Data Source: Illinois Department of Revenue

## City of Oakbrook Terrace, Illinois

### Direct and Overlapping Sales Tax Rates

Last Ten Fiscal Years

April 30, 2013

Issuing Body	2012	2011	2010	2009	2008	2007 (1)	2006 (1)	2005	2004	2003
<b>DIRECT (Locally Imposed):</b>										
City of Oakbrook Terrace	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	0.00%	0.00%	0.00%
<b>OVERLAPPING (State Imposed):</b>										
State of Illinois	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
DuPage County	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
DuPage Water Commission (2)	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Regional Transportation Authority	0.75%	0.75%	0.75%	0.75%	0.75%	0.25%	0.25%	0.25%	0.25%	0.25%
City of Oakbrook Terrace Home Rule Sales Tax	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Total Overlapping	7.25%	7.25%	7.25%	7.25%	7.25%	6.75%	6.75%	6.75%	6.75%	6.75%
Total Sales Tax Rate	8.25%	8.25%	8.25%	8.25%	8.25%	7.75%	7.75%	6.75%	6.75%	6.75%

Data Source: Illinois Department of Revenue

(1) At the beginning of FY 06, the City Council chose to levy a Home Rule Sales Tax at the rate of 1%. Actual tax collections began January 1, 2006, as prescribed by law, and receipts started to arrive at the City at the end of April 2006.

(2) The DuPage Water Commission sales tax portion is set to expire in January of 2016.

## City of Oakbrook Terrace, Illinois

### Demographic and Economic Information

#### Last Ten Fiscal Years

The following table shows the ten year trend in population, personal income and per capita personal income for the City, as well as average annual unemployment rates for the City, DuPage County and the State of Illinois.

Fiscal Year	Population	Estimated Total Personal Income of Population (1)	Per Capita Personal Income (2)	Unemployment Rates (3)		
				City of Oakbrook Terrace	DuPage County	State of Illinois
2013	2,134	\$ 82,769,100	38,786	NA	8.0%	9.5%
2012	2,134	\$ 82,769,100	38,786	1.7%	7.3%	8.9%
2011	2,134	\$ 82,769,100	38,786	1.8%	7.6%	9.7%
2010	2,134	\$ 94,632,230	44,345	1.9%	8.5%	10.4%
2009	2,300	\$ 101,993,500	44,345	1.9%	8.4%	10.1%
2008	2,300	\$ 101,993,500	44,345	1.1%	5.0%	6.4%
2007	2,300	\$ 101,993,500	44,345	0.8%	3.8%	5.1%
2006	2,300	101,993,500	44,345	0.7%	3.4%	4.6%
2005	2,300	101,993,500	44,345	1.0%	4.7%	5.8%
2004	2,300	101,993,500	44,345	1.1%	5.0%	6.2%

The U.S. Department of Commerce, Bureau of Census defines personal income as a measure of income received from all sources by residents of the City during a calendar year.

#### Data Source:

(1) U.S. Census Bureau data based upon 2010 and 2000 Census.

(2) 2011 & 2012 information based upon 2010 Census Bureau and American Fact Finder Database for Aggregate Household Income

(3) Illinois Department of Employment Security and Bureau of Labor Statistics. The 2013 rates are based upon the average from January through July 2013.

(4) The DuPage County and State of Illinois unemployment rates are not seasonally adjusted.

# *City of Oakbrook Terrace, Illinois*

Schedule of Legal Debt Margin

April 30, 2013

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The City is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois Constitution governs computation of legal debt margin.

"The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentage of the assessed value of its taxable property [...] (3) if its population is 25,000 or less, an aggregate of one-half percent. Indebtedness which is outstanding on the effective date of this constitution (July 1, 1971) or which is thereafter approved by referendum or assumed from another unit of local government shall not be included in the foregoing percentage amounts."

To date the General Assembly has set no debt limits for home rule municipalities.

**CITY OF OAKBROOK TERRACE, ILLINOIS**

Debt Capacity  
Outstanding Debt by Type

Fiscal Year	Governmental Activities			Business-type Activities			Total Outstanding Debt of Primary Government	Total Outstanding Debt as a Percentage of Personal Income*	Total Outstanding Debt Per Capita*
	General Obligation Bonds	Special Service Area Bonds	Installment Contract Payable	General Obligation Bonds	Special Service Area Bonds	Installment Contract Payable			
2013	12,275,000	450,000		2,075,000			14,800,000	17.88%	6,935
2012	8,540,000	475,000		2,185,000			11,200,000	13.53%	5,248
2011	9,035,000	500,000		2,280,000			11,815,000	14.27%	5,537
2010	5,225,000	520,000		2,370,000			8,115,000	7.96%	3,528
2009	6,050,000	540,000	27,863	2,435,969		19,365	9,073,197	8.90%	3,945
2008	1,370,000	560,000	54,473	2,735,000		39,575	4,759,048	4.67%	2,069
2007	1,675,000	580,000	80,123	2,945,000		58,925	5,339,048	5.23%	2,321
2006	1,970,000		105,203	3,145,000	600,000	77,845	5,898,048	5.78%	2,564
2005	2,250,000		129,665	3,335,000		96,335	5,811,000	5.70%	2,527
2004	2,520,000		153,605	2,680,903		114,395	5,468,903	5.36%	2,378

A brief description of the City's outstanding debt may be found in the paragraphs below.

In **2003**, the City refunded the 1997 general obligation bond issue. The 1997 bond series was refunded and reissued at this time to obtain a better interest rate, and thereby lower interest expenses.

In **2004**, the City issued \$650,000 of general obligation debt to finance the east/west water main extension.

In **2006**, the City issued \$600,000 of special service area unlimited ad valorem special tax bonds to provide a potable water supply and distribution for several office buildings.

In **2008**, the City issued \$5.0 million of general obligation debt to finance the new Public Services Facility.

In **2010**, the City issued \$1.3 million in general obligation debt to re-finance a portion of the 2003 refunding of the Water Fund's 1997 bond series. The re-finance was completed to improve cash flow in the Water Fund.

In **2010**, the City issued \$3.9 million in general obligation debt and \$325,000 in taxable business district bonds to provide an economic stimulus for the redevelopment of the Oakbrook Terrace Square Shopping Center.

In **2012**, the City issued \$2.8 million in general obligation debt and \$1.1 million in taxable business district bonds to provide the final economic stimulus payment for the redevelopment of the Oakbrook Terrace Square Shopping Center.

\* Refer to the Schedule of Demographic and Economic Statistics for personal income and population data.

Data Source: City Records

# *City of Oakbrook Terrace, Illinois*

## Form of Government and Election Information

April 30, 2013

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Year of Incorporation 1958

Form of Government City Aldermanic

The City operates under the city form as defined by Illinois Statutes with an elected Mayor and six (6) Aldermen. The City Council sets policy for the city by adopting ordinances, resolutions, and the annual budget. The Mayor, City Clerk, and Aldermen are elected to staggered four-year terms. The Mayor is the Chief Executive Officer of the City and ensures that the laws and ordinances are faithfully executed. The Mayor has supervision over all executive officers and employees of the City. The Mayor appoints by and with the advice and consent of the City Council, the City Administrator, the City Treasurer, the City Attorney, the Chief of Police, the Deputy Chief of Police, and the commission members. The City Administrator is responsible for the proper administration of the affairs of the City as assigned by the Mayor.

		Term Expires On:
Mayor	Anthony Ragucci	April 30, 2017
Alderman	Paul Esposito	April 30, 2017
Alderman	Robert Przychodni	April 30, 2017
Alderman	Michael Sarallo	April 30, 2015
Alderman	Michael Shadley	April 30, 2015
Alderman	Frank Vlach	April 30, 2017
Alderman	Tom Thomas	April 30, 2015

Geographic Location Western Suburb of Chicago  
Located in DuPage County

Area 1.5 Square Miles

Elections

Number of Registered Voters - 2013 Consolidated Election	1,483
Number of Votes Cast in 2013 Municipal Election	324
Percentage of Registered Voters Voting in Last Municipal Election	22%

**CITY OF OAKBROOK TERRACE, ILLINOIS**

Operating Information

Operating Indicators

Last Ten Fiscal Years

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>General Government</b>										
Building and Zoning										
Permits Issued	260	274	210	193	231	228	295	254	269	263
Inspections Conducted	500	409	402	334	531	568	849	691	584	563
Business Licenses Issued	352	313	301	343	320	350	342	325	323	314
Complaints/Service Requests Responded To	137	30	39	42	45	42	38	52	107	84
Vehicle Maintenance										
General Government Equipment Repairs	542	515	416	990	812	600	652	686	694	786
Utilities Equipment Repairs	151	147	111	202	193	73	93	78	86	69
<b>Public Safety - Police</b>										
Traffic Collision Investigations	397	421	400	419	511	584	475	638	615	614
Administrative Tows (first collected in January 2010)	253	217	324	115						
Incident Investigations	788	787	857	726	763	661	543	540	479	453
Traffic Citations	3,672	3,531	4,484	3,974	5,679	4,291	3,514	4,149	2,768	1,978
Parking Citations	290	309	364	389	498	603	667	887	299	319
Arrests	523	561	608	619	811	443	409	427	287	211
<b>Highways and Streets</b>										
Street Repairs - Tons of Asphalt Spread	35	25	22	20	15	26	225	250	150	100
Sidewalk Repairs - Cubic Yards of Concrete Poured	70	60	30	10	8	50	57	831		
Snow and Ice Control/Plowed Miles	6,315	5,500	4,856	3,147	4,327	3,400	1,544	2,316	2,779	3,088
Snow and Ice Control/Salted Miles	3,000	2,500	2,428	1,600	1,950	565	62	115	115	115
Number of Street Signs Replaced	30	34	35	26	13	15	14	18	16	12
<b>Public Services</b>										
Waterworks and Sewerage Systems										
Number of Metered Customers	523	517	510	509	509	511	503	485	485	485
Number of Non-metered Customers	N/A									
Number of Customers using Both Water and Sewer at End of Year	523	517	510	509	509	511	503	485	478	470
Number of Customers using Water Only at End of Year	523	517	510	509	509	511	503	485	478	470
Number of Customers using Sewer Only at End of Year	N/A									
Number of Customers served by Water System at End of Year	523	517	510	509	509	511	503	485	478	470
Number of Customers served by Sewer System at End of Year	N/A									
Maximum Daily Pumping Capacity (MGD)*	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
Average Daily Pumpage (MGD)	0.178	0.161	0.175	0.180	0.178	0.167	0.165	0.146	0.150	0.137
Gallons of Water Purchased (MGD)	65,148,000	58,765,000	63,799,000	65,827,000	65,021,000	61,000,000	60,131,000	53,132,000	54,734,000	50,120,000
Gallons of Water Pumped (MG)**	65,148,000	58,765,000	63,799,000	65,827,000	65,021,000	61,000,000	60,131,000	53,132,000	54,734,000	50,120,000
Gallons of Water Sold (Billed) (MG)	58,400,000	53,655,000	52,450,000	51,913,000	49,252,000	54,000,000	52,131,000	47,818,000	49,260,600	45,709,440
Total Gallons Received at Water Reclamation Facility (MGD)	N/A									
Users Discharging Non-domestic and Industrial Wastes and Volumes of Wastes Discharged	N/A									

\* MGD = million gallons per day

\*\* MG = million gallons

**CITY OF OAKBROOK TERRACE, ILLINOIS**

Operating Information

Capital Asset Statistics

Last Ten Fiscal Years

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>General Government</b>										
Building and Zoning Vehicles							1	1	1	1
Building and Grounds Vehicles	N/A									
Engineering Vehicles	N/A									
Equipment Maintenance Vehicles	5	5	4	4	4	4	4	4	4	4
<b>Public Safety - Police</b>										
Vehicles										
Squad Cars (marked)	8	8	7	7	6	6	6	6	6	6
Squad Cars (unmarked)	8	8	7	7	7	7	6	6	5	5
<b>Highways and Streets</b>										
Streets (lane miles)	75	77	77	77	77	77	77	77	77	77
Right-of-ways (miles)	153	155	155	155	155	155	155	155	155	155
Traffic Signals	1	1	1	1	1	1	1	1	1	1
<b>Public Services</b>										
Stormwater Systems	138	138	138	138	138	138	138	138	138	138
Stormwater Mains (miles)										
Waterworks and Sewerage Systems										
Vehicles	3	3	3	3	3	3	3	3	3	3
Water Mains (miles)	13	13	12	12	12	12	12	9	9	9
Sanitary Sewers (miles)	N/A									
Sanitary Sewer Lift Stations	N/A									

Data Source

City Records

<u>APA</u>	American Planning Association, Washington DC
<u>APWA</u>	American Public Works Association, Chicago
<u>AWWA</u>	American Waterworks Association, Denver, Colorado
<u>CAFR</u>	Comprehensive Annual Financial Report
<u>CBBEL</u>	Christopher B. Burke Engineering Limited, Rosemont (City Engineer & Stormwater Administrator)
<u>CATS</u>	Chicago Area Transportation Study, Chicago
<u>CIP</u>	Capital Improvement Plan
<u>DCEO</u>	Illinois Department of Commerce and Economic Opportunity, Springfield (formerly DCCA --Illinois Department of Commerce and Community Affairs)
<u>DCVB</u>	DuPage County Visitors Bureau
<u>DMMC</u>	DuPage Mayors and Managers Conference, Oak Brook
<u>DWC</u>	DuPage Water Commission
<u>DuComm</u>	DuPage Emergency Communications (Joint Emergency Dispatch Service), Glendale Heights
<u>EPA/IEPA</u>	U.S. Federal Environmental Protection Agency, Washington DC and Chicago, Illinois Environmental Protection Agency, Springfield
<u>FOP</u>	Fraternal Order of Police Labor Council (Patrol Officers' & Sergeants Labor Union)
<u>FY</u>	Fiscal Year
<u>GAAP</u>	Generally Accepted Accounting Principles
<u>GASB</u>	Government Accounting Standards Board
<u>GFOA</u>	Government Finance Officers Association, Washington DC,
<u>IGFOA</u>	Illinois Government Finance Officers Association, Lombard

<u>HRST</u>	Home Rule Sales Tax
<u>ICMA</u>	International City/County Management Association, Washington DC
<u>ILCMA</u>	Illinois City/County Management Association, DeKalb
<u>IDOT</u>	IDOT Illinois Department of Transportation
<u>IDNR</u>	Illinois Department of Natural Resources, Springfield
<u>“Illinois First”</u>	State Sponsored Capital Grant Program
<u>IDR</u>	Illinois Department of Revenue
<u>IML</u>	Illinois Municipal League, Springfield
<u>IMLRMA</u>	Illinois Municipal League’s Risk Management Association, Springfield
<u>IPRF</u>	Illinois Public Risk Fund (Workers Compensation Insurance)
<u>IPELRA</u>	Illinois Public Employer Labor Relations Association, Chicago
<u>ISTHA</u>	Illinois State Toll Highway Authority, Downers Grove
<u>IT</u>	Information Technology
<u>LEED</u>	Leadership in Energy and Environmental Design
<u>MMC</u>	Metropolitan Mayors Caucus
<u>MFT</u>	Illinois State Motor Fuel Tax (shared with local governments on a per capita basis)
<u>NIPC</u>	Northeastern Illinois Planning Commission, Chicago
<u>OPEB</u>	Other Post Employment Benefits
<u>PACE</u>	Suburban Bus Division of the RTA, Chicago
<u>RTA</u>	Regional Transportation Authority, Chicago
<u>SPC</u>	Suburban Purchasing Cooperative
<u>WCMC</u>	West Central Municipal Conference

# Budget Glossary

**ABATEMENT**

A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

**ACCOUNT FUND STRUCTURE**

Traditional means of categorizing various activities by a particular fund.

**ACCRUAL ACCOUNTING BASIS**

Method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows. The government wide, proprietary, and pension statements in the Comprehensive Annual Financial Report use the accrual basis of accounting for financial statement presentation.

**ACCUMULATED DEPRECIATION**

A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets.

**AMENDED BUDGET**

Changes to adopted budget by City Council after adjustments and transfers are made.

**ANNEXATION**

To incorporate into the domain of the City.

**ANNUAL BUDGET**

A budget applicable to a single fiscal year.

**APPROPRIATION**

A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and the time in which it may be expended.

**ASSESSED VALUATION**

A valuation set upon real estate or property by a government as a basis for levying taxes.

**ASSESSMENT**

- (1) The process of making the official valuation upon real property for taxation purposes.
- (2) The valuation placed on real property as a result of this process.

**ASSETS**

Resources owned or held by a government which has a monetary value.

**ASSETS, FIXED**

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, furniture and other equipment. The City has established a level of \$10,000 for an item to be considered an asset; below that, the item is considered to be an operating expense.

**BALANCE, RESERVED FUND**

Those portions of fund balance that is not appropriate for expenditures or that is legally segregated for a specific future use.

**BALANCE SHEET**

A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

**BALANCE, FUND**

The difference between fund assets and fund liabilities of governmental funds.

**BALANCED BUDGET**

A budget in which estimated revenues equal estimated expenditures.

**BASIS OF ACCOUNTING**

A term used to refer to when revenues, expenditures, expenses, transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

**BENEFITS, FRINGE**

Expenditures directly attributable to City employee benefits, including the City's contribution to the Illinois Municipal Retirement Fund (IMRF) and Social Security, expenses relating to the life and health insurance programs and workers' compensation program costs.

**BOND**

Most often, a written promise to pay a specified sum or money (called the face value or principal amount) at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**BOND, REFINANCING**

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**BONDED DEBT**

The portion of indebtedness represented by outstanding bonds.

**BONDS, REFUNDING**

Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds.

**BUDGET**

A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenses for the budget period.

**BUDGET, AMENDED**

Changes to adopted budget by City Council after adjustments and transfers are made.

**BUDGET, ANNUAL**

A budget applicable to a single fiscal year.

**BUDGET, BALANCED**

A budget in which estimated revenues equal estimated expenditures.

**BUDGET, LINE ITEM**

A form of budget which allocates money for expenditures to specific items or objects of cost.

**BUDGET MESSAGE**

The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Administrator.

**BUDGET OFFICER**

Per Illinois Budget Law, Section 5/8-2-9.1, every municipality shall have a budget officer designated by the Mayor or President with the approval of the corporate authorities. The budget officer shall encourage and establish the use of efficient budgeting and other fiscal management procedures. The budget officer also shall establish and maintain procedures to insure that no expenditures are made by the municipality except as authorized by the budget.

**BUDGET, OPERATING**

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management.

**BUDGETARY CONTROL**

The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of what has been appropriated and available revenues.

**BUILDINGS AND BUILDING IMPROVEMENTS**

A fixed asset account reflecting the acquisition cost of permanent structures owned or held by a government and the improvements thereon.

**BUSINESS DISTRICT**

A blighted area by reason of the predominance of defective or inadequate street layout, unsafe conditions, and deterioration of site improvements which constitute an economic liability to the City and on the whole has not been subject to development by private enterprises and reasonably be redeveloped without the adoption of a redevelopment plan.

**CAPITAL EXPENDITURES**

The City defines a capital asset as a large vehicle or piece of equipment, (i.e. a six wheeled dump truck, but not a police cruiser), which has an estimated cost of \$10,000 or more, and which will be funded by a capital improvement fund rather than an operating department. Capital projects include new and upgraded infrastructure improvements, and facility construction, replacement or major renovations. The information describing the justification for the capital asset/project, its benefits, and estimated cost will be tied to the Operating Budget and the totals for each program in the CIP will be included in the Operating Budget summaries of each fund.

**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

A CIP is a multi-year planning instrument used by governments to identify needed capital projects and to coordinate the financing and timing of such improvements in a way that maximizes the return to the public.

**CAPITAL OUTLAY**

Expenditures which result in the acquisition of or addition to fixed assets.

**CAPITAL PROJECTS FUND**

A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

**CASH BASIS**

A basis of accounting under which transactions are recognized when cash is received or disbursed.

**CASH MANAGEMENT**

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

**CERTIFICATE OF DEPOSIT**

A negotiable or non-negotiable receipt of monies deposited in a bank or financial institution for a specific period for a specified rate of interest.

**CHART, ORGANIZATIONAL**

A flow chart shows the chain of command and structure of the City Administration.

**COMMODITIES**

Materials and supplies purchased for use in City operations.

**COMPENSATED ABSENCES**

Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

**COMPONENT UNIT**

A legally separate organization for which elected officials of the primary government are financially accountable.

**CONTINGENCY**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**CONTRACTUAL SERVICES**

Services provided to the City by an outside vendor or contractor.

**CONTRIBUTION, PENSION**

The amount paid into a pension plan by an employer (or employee), pursuant to the terms of the plan, state law, actuarial calculations or some other basis of determination.

**CURRENT ASSETS**

Cash and other resources that are expected to turn to cash or to be used up within one year of the balance sheet date. Current assets are presented in the order of liquidity, i.e., cash, temporary investments, accounts receivable, inventory, and prepaid insurance.

**CURRENT LIABILITIES**

A current liability is an obligation that is 1) due within one year of the date of a company's balance sheet and 2) will require the use of a current asset or will create another current liability.

**DEBT**

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of government include bonds, time warrants and notes.

**DEBT, BONDED**

The portion of indebtedness represented by outstanding bonds.

**DEBT SERVICE FUND**

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**DEFICIT**

(1) A situation in which the liabilities of a fund exceed its assets. (2) The excess of expenditures over revenues during an accounting period.

**DEPRECIATION**

(1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over estimated service life of the asset, and each period is charged with a portion of such cost. Through this process the entire cost of the asset is ultimately charged off as an expense.

**DEPRECIATION, ACCUMULATED**

A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets.

**DUE FROM OTHER FUNDS**

An asset account used to indicate amounts owed by a particular fund to another fund for goods sold or services rendered. This account includes only short-term obligation on open account, not inter-fund loans.

**DUE TO OTHER FUNDS**

A liability account reflecting amounts owed by a particular fund to another fund for goods sold or services rendered. These amounts include only short-term obligations on open account, not inter-fund loans.

**EARNINGS, RETAINED**

An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**ENCUMBRANCES**

Commitments related to unperformed contracts for goods and services. Used in budgeting, encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**ENTERPRISE FUND**

A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City's Water fund is an Enterprise Fund.

**EQUALIZED ASSESSED VALUATION (EAV)**

A method of valuing real estate. The EAV of a property is used as a base for which to calculate property taxes.

**EXPENDITURES**

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

**EXPENDITURES, CAPITAL**

Permanent additions to the City assets or infrastructure, including the design, construction or purchase of land, buildings and facilities, or major renovations or equipment costing more than \$1000 with a life expectancy of five years or greater.

**EXPENSES**

Outflows or other using up of assets or the incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

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**FEES, TAP ON**

Fees charged to join or extend an existing utility system.

**FISCAL YEAR**

The time period designated by the City signifying the beginning and ending period of recording financial transactions. The City of Oakbrook Terrace's fiscal year is May 1 through April 31.

**FIXED ASSETS**

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, furniture and other equipment. The City has established a level of \$10,000 for an item to be considered an asset; below that, the item is considered to be an operating expense.

**FRANCHISE FEE**

A fee paid by public service businesses for use of city streets and property in providing their services to the citizens of the community. Services requiring franchise fees include telephone, natural gas, electric service and cable television.

**FRINGE BENEFITS**

Expenditures directly attributable to City employee benefits, including the City's contribution to the Illinois Municipal Retirement Fund (IMRF) and Social Security, expenses relating to the life and health insurance programs and workers' compensation program costs.

**FUND**

A fiscal and accounting entity with a self-balancing set of account in which cash and other financial resources, all related liabilities and residual equities, or balances, and charges therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**FUND ACCOUNT STRUCTURE**

Traditional means of categorizing various activities by a particular fund.

**FUND ACCOUNTING**

A method of municipal accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

**FUND BALANCE**

Fund balance represents uncommitted cash or other liquid cash convertible assets in excess of fund liabilities or the non-capital portion of net assets.

**FUND, CAPITAL PROJECTS**

A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

**FUND, DEBT SERVICE**

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**FUND, ENTERPRISE**

A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City's Water fund is an Enterprise Fund.

**FUND, GENERAL**

The fund used to account for all financial resources except those required to be accounted for in another fund.

**FUND, GOVERNMENTAL TYPES**

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except for those accounted for in proprietary and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance.

**FUND, INTERNAL SERVICE**

A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

**FUND, NONEXPENDABLE TRUST**

A trust fund, the principal of which may not be expended. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds.

**FUND, PROPRIETARY TYPES**

Sometimes referred to as income determination or commercial-type funds, this classification is used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

**FUND, RESERVED BALANCE**

Those portions of fund balance that is not appropriate for expenditures or that is legally segregated for a specific future use.

**FUND, SPECIAL REVENUE**

A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

**FUND, TRUST & AGENCY**

Trust funds are used to account for assets held by the City in a trustee capacity. Examples include the Police Pension Fund. Agency funds are used to account for assets held by the government as an agent for the individuals, private organizations, other governments and/or other funds.

**FUND TYPE**

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

**GENERAL FUND**

The fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATION BOND**

General obligation" typically refers to a bond issued by a state or local government that is payable from general funds of the issuer. Most general obligation bonds are said to entail the "full faith and credit" (and in many cases the taxing power) of the issuer, depending on applicable state or local law. General obligation bonds issued by local units of government often are payable from (and in some cases solely from) the issuer's ad valorem taxes (unless abated).

**GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)**

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions; rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**GOAL**

A board statement of policy which sets the general direction for the program. An expression of the mission of a program. Goals are long term and are monitored over time.

**GOVERNMENTAL FUND TYPES**

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except for those accounted for in proprietary and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance.

The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures, and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**HOME-RULE MUNICIPALITY**

The basic grant of home-rule power is set forth in Article VII, section 6 of the 1970 Illinois Constitution: "A home rule unit may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax; and to incur debt.

**HOME-RULE SALES TAX**

Home Rule units have greater abilities in the licensing and taxation of various business types including the levying of a Home Rule Sales tax in .25% increments of gross sales with no upper limit.

**ILLINOIS MUNICIPAL LEAGUE (IML)**

The Illinois Municipal League is an organization based in Springfield, Illinois. The league represents the governments throughout the state in legislation, training, and advisory services.

**ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)**

All civilian employees (other than sworn police officers and firefighters) who work 1,000 or more hours (Oakbrook Terrace has selected the 600 hour standard) per year are mandated by state law to participate in the IMRF which is a statewide agency charged with the fiduciary responsibility to provide pension, disability and survivor benefits. Employees contribute 4.5% of their salary and the City, as their employer, contributes an actuarially determined amount that was 11.15% as of January 1, 2002.

**INCOME**

A term used in proprietary fund-type accounting to represent (1) revenue or (2) the excess of revenues over expenses.

**INCOME, INTEREST**

Funds earned through investment instruments of compensating balances.

**INCOME, STATE TAX**

Revenue provided to the City by the State of Illinois on a per capita basis. This revenue is distributed from the State's individual income tax collection.

**INFRASTRUCTURE PROGRAM**

A plan for capital expenditures to be incurred each year over a fixed period of years to meet future capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the source and amount of funds estimated to be available to finance the proposed expenditures.

**INTEREST INCOME**

Funds earned through investment instruments of compensating balances.

**INTERFUND TRANSFERS**

Monies transferred from one fund to another. Inter-fund transfers are neither expenses nor revenues. There are two types of inter-fund transfers: operating transfers and residual transfers of equity.

**INTERNAL SERVICE FUND**

A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

**LEVY (PROPERTY TAX LEVY)**

(1) (Verb) to impose taxes, special assessments or service charge for the support of governmental activities. (2) (Noun) the total amount of taxes, special assessments or service charges imposed by a government.

**LIABILITY**

An obligation of an entity arising from past transactions or events, the settlement of which may result in the transfer or use of assets.

**LICENSES AND PERMITS**

Revenue category including but not limited to building permits, plumbing, water, and other permits. Various licenses include liquor and business licenses.

**LINE ITEM BUDGET**

A form of budget which allocates money for expenditures to specific items or objects of cost.

**MAJOR FUND**

A major fund is reported as a separate column in the basic financial statements of the CAFR. Then General Fund is always a separate major fund. Otherwise major funds are funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item.

**MISSION STATEMENT**

A mission statement is a statement of purpose for an organization that guides the actions of the organization spelling out the overall goal.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING,**

Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two (2) important ways: 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier). The governmental fund financial statements in the Comprehensive Annual Financial Report use the modified accrual basis of accounting.

**MOTOR FUEL TAX**

Motor Fuel Taxes are distributed on a per capita basis, as a percentage based on the collection of motor fuel sold throughout the state.

**NET ASSETS**

The difference between assets and liabilities in proprietary and fiduciary funds and government wide financial statements. Restricted net assets represent the portion of net assets equal to the resources whose use is legally restricted minus any non-capital related liabilities payable from those same resources. Unrestricted net assets represent the residual balance of net assets after the elimination of invested in capital assets nets of related debt and restricted net assets.

**NONEXPENDABLE TRUST FUND**

A trust fund, the principal of which may not be expended. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds.

**OPERATING BUDGET**

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management.

**OPERATING TRANSFERS**

All inter-fund transfers except residual equity transfers.

**ORDINANCE, TAX LEVY**

An ordinance by means of which taxes are imposed.

**ORGANIZATIONAL CHART**

A flow chart shows the chain of command and structure of the City Administration.

**OTHER FINANCING SOURCES**

Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

**OTHER FINANCING USES**

Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental statement.

**PENSION CONTRIBUTION**

The amount paid into a pension plan by an employer (or employee), pursuant to the terms of the plan, state law, actuarial calculations or some other basis of determination.

**PER CAPITA**

Refers to an amount per resident. The City receives revenues on a per capital basis meaning that the amount received is attributed to the population of the City.

**PERMITS AND LICENSES**

Revenue category including but not limited to building permits, plumbing, water, and other permits. Various licenses include liquor and business licenses.

**PRINCIPAL AND INTEREST**

These are payments made by the City to retire debt of general obligation bonds, revenue bonds, and contracts.

**PROPERTY, TAX LEVY**

(1) (Verb) to impose taxes, special assessments or service charge for the support of governmental activities. (2) (Noun) the total amount of taxes, special assessments or service charges imposed by a government.

**PROPRIETARY FUND TYPES**

Sometimes referred to as income determination or commercial-type funds, this classification is used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

**RATINGS**

In the context of bonds, normally an evaluation of credit worthiness performed by an independent rating service.

**REAL ESTATE TAX**

Tax, which is levied on property according to that property's valuation and tax rate.

**REFUNDING BONDS**

Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds.

**RESERVED FUND BALANCE**

Those portions of fund balance that is not appropriate for expenditures or that is legally segregated for a specific future use.

**RETAINED EARNINGS**

An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**REVENUES**

(1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers are classified as “other financing sources” rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers are classified separately from revenues.

**REVENUES, SPECIAL FUND**

A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

**SPECIAL ASSESSMENT AREA**

A method used for the purpose of financing public improvements in a designated area. Although a portion of special assessment project costs are borne by a group of specifically benefited owners, the project usually has some value to the general public, in which case the general government may bear a portion of the project cost. The general government frequently pays for the entire project up front, and finances the cost through a bond issue. The individual owners in the special assessment area pay the general government their proportional share of the total owner cost. The payment is then used to cover annual debt service costs of the bond issue. Payments can be set up on a lump sum on a periodic basis.

**SPECIAL REVENUE FUND**

A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

**SPECIAL SERVICE AREA**

The method used for the purpose of financing public improvements in a designated area. This is handled in the same manner as a Special Assessment Area, except that the individual owners' portions are paid through annual property tax assessments.

**STATE INCOME TAX**

Revenue provided to the City by the State of Illinois on a per capita basis. This revenue is distributed from the State's individual income tax collection.

**STATE SALES TAX**

Revenues distributed by the State of Illinois generated by retailers within the City at 1% of the gross receipts on total sales received by the State of Illinois.

**SURPLUS**

Revenues are greater than expenditures on a fund or total budget basis.

**TAP ON FEES**

Fees charged to join or extend an existing utility system.

**TAXES**

Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

**TAX INCREMENT FINANCING (TIF)**

This type of financing typically pays for infrastructure and capital improvements in a designated area or district. The difference in property tax revenues received in a base year versus the increased property taxes received in subsequent years after improvements are made, results in a property tax increment which is used to finance the improvements.

**TAX LEVY ORDINANCE**

An ordinance by means of which taxes are imposed.

**TAX RATE**

The amount of tax stated in terms of a unit of the tax base (e.g., 25 cents pr \$100 of assessed valuation of taxable property).

**TAX. REAL ESTATE**

Tax, which is levied on property according to that property's valuation and tax rate.

**TAXES**

Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments.

Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

**TRANSFERS, INTERFUND**

Monies transferred from one fund to another. Inter-fund transfers are neither expenses nor revenues. There are two types of inter-fund transfers: operating transfers and residual transfers of equity.

**TRANSFERS, OPERATING**

All inter-fund transfers except residual equity transfers.

**TRUST AND AGENCY FUND**

Trust funds are used to account for assets held by the City in a trustee capacity. Examples include the Police Pension Fund. Agency funds are used to account for assets held by the government as an agent for the individuals, private organizations, other governments and/or other funds.

**UNASSIGNED FUND BALANCE**

Unassigned means this amount was not restricted, committed, or assigned to a specific purpose and only reported in the General Fund.

**UTILITY TAX**

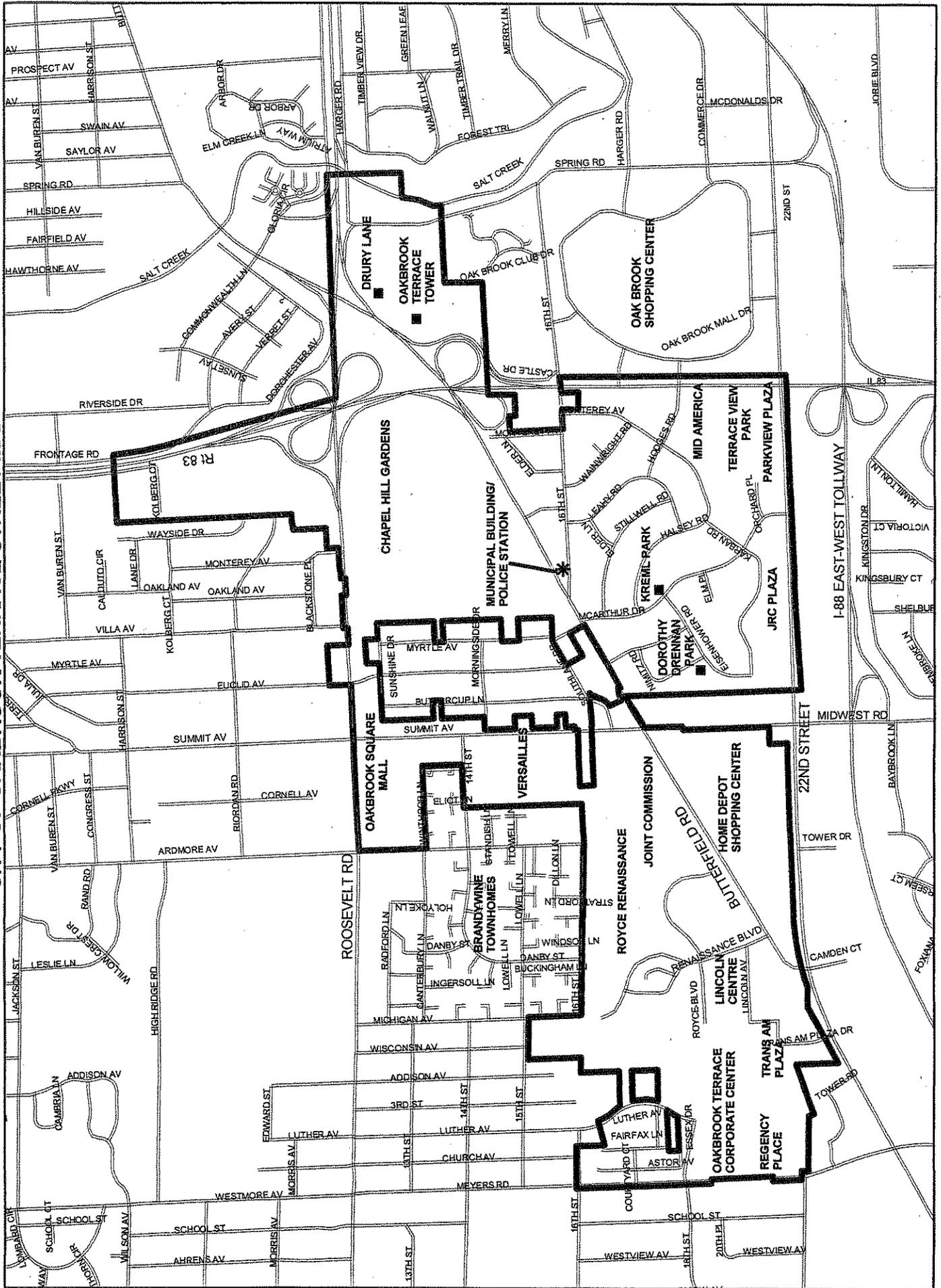
A tax levied by the City on the customers of various utilities such as electric and telecommunications. The tax rate for the electric utility is 5% of the sale price of such utility service or commodity, and the telecommunications tax is 6%.



# Illinois



# CITY OF OAKBROOK TERRACE STREET MAP



2000 0 2000 Feet

 OAKBROOK TERRACE BOUNDARIES