

# City of Oakbrook Terrace, Illinois

**Annual Operating Budget**

**For the Period May 1, 2013 through April 30, 2014**





# 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 Manager 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 38 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, with the advice and consent of the City Council appoints a City Manager and City Treasurer. The City Manager is responsible for the daily operations and staffing of the City. 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 Manager by the last week in January of each year. The City Manager 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 10% from \$272,535,680 for the 2011 tax levy year to \$246,212,318 for 2012. 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 2012 was 1.7%.

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 2012 Year End, the 1% sales tax receipts totaled \$1.63 million or approximately 26% 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 2013-2014**

**TABLE OF CONTENTS**

	<b>Page</b>
<b>CITY MANAGER BUDGET MESSAGE FOR FY 2014.....</b>	<b>6-16</b>
 <b>I. EXECUTIVE SUMMARY</b>	
Distinguished Budget Presentation Award for the Fiscal Year Beginning May 1, .....	18
City Council 2011-2013 Goals & Objectives .....	19-25
2011-2013 Goals and Objectives Action Plan Impact on the FY 2014 Budget Process.....	26-27
List of City Officials.....	28
Budget Calendar.....	29
Budget Calendar Detail.....	30-31
Personnel and Position Schedule.....	32
Personnel Summary Schedule.....	33
Organizational Chart.....	34
All Fund Summary of Revenues/Expenditures & Changes in Fund Balance.....	35
All Fund Revenue Summary (Graph).....	36
All Fund Expenditure/Expense Summary (Graph).....	37
Comparison of Revenues.....	38-39
Comparison of Expenditures/Expenses.....	40
Governmental Fund Major Revenue/Expenditures & Changes in Fund Balance-14 Adopted Budget	41
Governmental Fund Major Revenue/Expenditures & Changes in Fund Balance-13 Estimated Actual	42
Governmental Fund Major Revenue/Expenditures & Changes in Fund Balance-13 Amended Budget	43
Governmental Fund Major Revenue/Expenditures & Changes in Fund Balance-12 Actual.....	44
Business Type Historical Summary of Major Revenue/Expenses & Changes in Fund Balance.....	45
Fund Balances of Governmental Funds.....	46
Changes in Fund Balance of Governmental Funds.....	47
Description of Major Revenue Sources.....	48-53
Key Revenue Assumptions & Trends.....	54-61
Budget Fund Structure (Diagram).....	62
Description of City Funds.....	63-65
Salary and Personnel Benefits (Chart).....	66
Current & Long Term Debt Obligations FY 2014 Budget.....	67-69

## II. FINANCIAL POLICIES

Operating Budget & Financial Policies.....	71-77
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## III. GENERAL FUND

### Page

Revenue Sources General Fund (Graph).....	79
Summary of Corporate Fund Revenues.....	80-81
Expenditures by Department Function (Graph).....	82
Revenues/Expenditures & Changes in Fund Balance.....	83
Fund Balance Increase/Decrease from Prior Year (Graph).....	84
General Fund Revenue/Expenditure History (Graph).....	85
Executive Management.....	86-97
Police Department.....	98-111
Building and Zoning.....	112-120
Public Services – Street Division.....	121-132
Special Events.....	133-139
Tourism.....	140-145
Police Commission.....	146-151
Finance.....	152-159
Economic Development.....	160-164

## IV. WATER FUND

Water Fund Revenue.....	166
Water Fund Top Three (3) Revenue Sources (Graph).....	167
Water Fund Net Assets (Graph).....	168
Total Water Division Summary Expenses.....	169
Water Division Historical Expenses and FY 14 Adopted Budget (Graph).....	170
Water Fund Mission Statement and Goals.....	171-172
Water Distribution.....	173-175
Water Operating and Maintenance.....	176-181

## V. SSA II DEBT SERVICE..... 182-183

## VI. MOTOR FUEL TAX FUND..... 184-188

## VII. BUSINESS DISTRICT FUND..... 189-191

## VIII. CAPITAL IMPROVEMENT FUND..... 192-195

## IX. CIP PLAN

Summary.....	197
General Fund CIP.....	198-199
Water Fund CIP.....	200-204
Capital Projects Fund CIP.....	205-219

## X. APPENDIX

Appendix Table of Contents.....	221
Budget Legal Foundations.....	222

**X. APPENDIX CONTINUED**

	<b>Page</b>
Budget Preparation.....	223
Budget Transfers and Amendments.....	224
Basis of Accounting and Budgets.....	225-226
The Impact of Home Rule on Revenues.....	227-228
Legal Level of Budgetary Control.....	229
Notice of Public Hearing for FY 2014 Budget.....	230
State of Illinois Budget Law for Municipalities.....	231-233
FY 2014 Budget Adoption Ordinance number 13-23.....	234
FY 2014 Capital Improvement Plan Resolution Number 13-12.....	235
City Municipal Budget Law Chapter 34.10-34.12.....	236
Assessed Value and Estimated Actual Value of Taxable Property.....	237
Principal Property Taxpayers.....	238
Principal City Employers.....	239
Principal Water Users.....	240
Taxable Sales by Category.....	241
Direct and Overlapping Sales Tax Rates.....	242
Demographic and Economic Information.....	243
Schedule of Legal Debt Margin.....	244
Outstanding Debt by Type.....	245
Form of Government and Miscellaneous Statistics.....	246
Operating Indicators.....	247
Capital Asset Statistics.....	248
Acronyms.....	249-250

**XI. BUDGET GLOSSARY..... 251-269**

Mayor  
TONY RAGUCCI

City Clerk  
DENNIS GRECO

City Manager  
JOHN M. CARPINO



## 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, 2013

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

**FROM: John M. Carpino, City Manager/Budget Officer**

**RE: Fiscal Year Ending April 30, 2014 Budget Message**

Submitted for your review and consideration are the proposed Fiscal Year 2013-2014 Budget (hereinafter the "FY 2014 Budget"), along with the City's Five (5) Year Capital Improvement Plan document, (hereinafter the "CIP"). The guiding principles for this budget are the City Council's goals and objectives. The City staff strives to develop ways to reduce spending, without jeopardizing the delivery of essential services.

For the past five (5) 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 2014 Budget will also be in compliance with the appropriate GFOA standards. This is important, as the City Council has determined that obtaining another budget presentation award, is a goal that the financial staff would pursue in the preparation of this FY 2014 Budget document. Staff continually improves the budget document and new this year is the addition of departmental accomplishments for the current Fiscal Year 2013. These accomplishments provide a gauge as to how well the Department is achieving their goals and objectives.

As always, City Council members are encouraged to utilize the documents presented in the FY 2014 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.

### **Principal Issues Impacting the FY 2014 Budget**

**Issue 1: New Police Station and City Hall Renovation.** The number one (1) priority for the 2009-2011 Goals and Objectives Plan was the construction of a new Police Station and City Hall. Due to the economic downturn, this goal was then removed from the current 2011-2013 Plan. However, based upon changes to the Council's priorities, improved revenue projections, and a new downsized building plan, the FY 2013 budget was amended on November 27, 2012 to increase the new Police Station and City Hall renovation line item by \$550,000. The line item

was increased so that the schematic design phase could begin. The City is currently working with Williams Architects who estimated that the new Police Station and City Hall renovation will cost approximately \$9,863,000. Funding for this project will come from the Capital Improvement Fund. Home Rule Sales taxes were originally levied back in 2006 and specifically earmarked to fund the reconstruction or replacement of significant City facilities and other public improvements.

The current priority is to construct the new Police Station first and then renovate City Hall immediately following. Before the new Police Station can be constructed several buildings will need to be demolished. The City hopes to begin construction in the summer of 2013. The new Police Station will be a LEED certified building resulting in sizable utility cost savings.

**Issue 2: New Revenues.** 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 with several new revenues planned for FY 2013 and FY 2014.

- Back in April of 2012, the Council approved video gaming and in October of 2012, the City received its first video gaming revenue from Gullivers. The estimated revenue for FY 2013 is \$15,700 and \$31,280 for FY 2014. Video gaming revenue is expected to increase due to several restaurants currently seeking State licenses.
- Recently the City Council modified the Zoning Code to allow for the addition of an outdoor digital sign to be located at the Public Services Facility and seen by traffic along Route 83. The sign is expected to bring in \$90,000 in annual revenues. For FY 2014, this amount has been prorated to \$75,000.
- The City Council approved some changes to the Administrative Adjudication process in September of 2012. In fine-tuning the Administrative Adjudication process, the City will begin to collect 100% of code violation fees, rather than sharing these revenues with DuPage County. This new process should be in place at the beginning of the new fiscal year.
- With the addition of the business license inspection program in FY 2013, business license related revenue has increased by \$24,652 or 21% in FY 2013 over FY 2012 actuals.
- In February of 2012 the City Council approved Ordinance No. 12-9 which allowed the City to prosecute DUI offenses by the City Prosecutor instead of the DuPage County State's Attorney Office. Under this plan the City retains all of the DUI assessed fines and fees. This City estimates under this new structure to receive \$1,500 per DUI arrest.
- Other new revenues have been put into place, but the status of these revenues is still uncertain so the FY 2014 Budget does not include these other possible income sources. One (1) of the new revenues is a potential award from the class action lawsuit that the City is participating in against the online hotel resellers, which were not collecting the correct amount of hotel taxes due to the City.

**Issue 3: Personnel Modifications.** The personnel modifications for FY 2014 are identified below.

- Due to a retirement the Building and Zoning Secretary position will be unfilled for FY 2014 for a savings of \$58,394. This position will remain part of the personnel and position schedule.

- In May of 2012, the City Council approved Ordinance No. 12-27 which increased the salaries and stipends for the Mayor, Clerk and Aldermen. These changes increased the FY 2014 Budget by \$39,000.
- Overall Insurance costs increased by \$176,993 or 45% over the current year.
- The Council determined to provide a 2.25% Cost of Living Adjustment (COLA) for all non-represented employees effective May 1, 2014. This COLA is estimated to cost the City approximately \$29,651 in the General Fund and \$5,821 in the Water Fund for FY 2014.

**Issue 4: The Business District** - 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. In April of 2012, the City received its first Business District revenues in the amount of \$22,053 from Pete’s Fresh Market. These taxes include the Municipal Retailers Occupation Tax at 1%, the Home Rule Sales Tax at 1%, and the Business District Tax at 1%. Total revenues from these sources are estimated at \$355,000 for FY 2013 and \$508,000 for FY 2014.

During FY 2013 several retailers opened in the Business District including: Supremeville, Hokkaido, Caribou Coffee, Qdoba, Luxury Nails, and Super Cuts. Plans are well underway for a new restaurant, Betty’s Bistro, to open soon as well. Although the Shopping Center made tremendous progress over the course of FY 2013, several retail sites still need to be constructed. The developer is currently securing retailers for these sites. The City continues to closely monitor the redevelopment at the Center. A brief history of the Business District is provided below.

- 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 will assist in funding all the site infrastructure improvements. The bonds will be repaid from the regular Sales, Business District, and Home Rule Sales taxes received within the Business District.

In September of 2010 the City Council approved the issuance of \$3,930,000 in general obligation bonds and \$325,000 in taxable business district bonds.

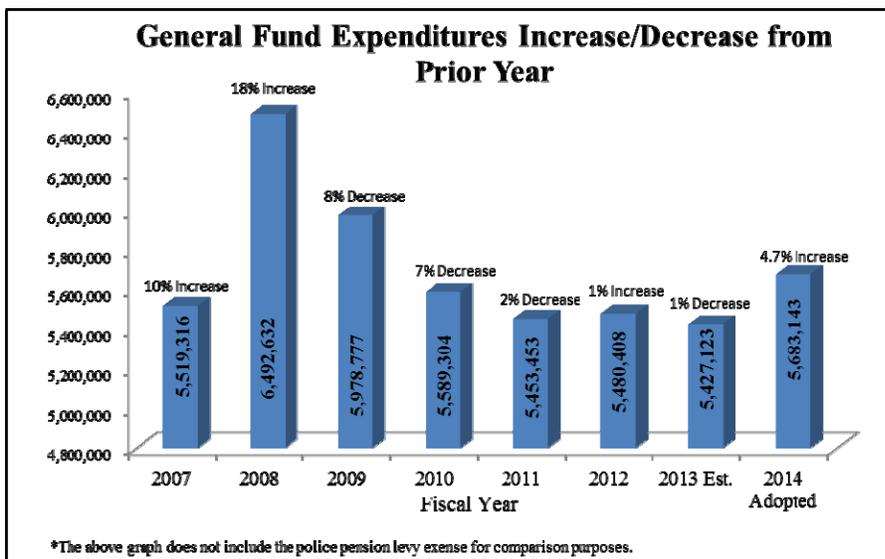
In the fall of 2012, the Center achieved an additional 34,000 square feet of occupancy. Since this requirement was met, the City Council approved the second bond issuance of \$2,810,000 in general obligation and \$1,100,000 in taxable Business District Bonds in November of 2012. Through completing this second bond issuance the City satisfied all the obligations of the Redevelopment Agreement.

In FY 2014 the first principal payment in the amount of \$110,000 is due. The interest payment for FY 2014 is \$243,797. Normally interest payments are less than principal amounts. However in this case, interest-only payments are being made for the Business District 2012 A and B Bonds through FY 2015. For FY 2014, the City estimates Business District revenues (tax receipts at \$508,000) to exceed expenditures (bond payments at \$353,797) by \$154,203.

- Since Pete’s Fresh Market opened after the December 31, 2011 deadline, the developer became liable for a Per-Diem Penalty as stated in the Redevelopment Agreement. The Council required the developer to pay a total per-diem penalty of \$18,276. Resolution No. 12-26 details the penalty as comprised of the City’s first interest payment of \$75,888 which was due in June of 2012 and a portion of the sales taxes lost amounting to \$94,164 due to the grocery store not opening on time. The FY 2013 revenue estimates include these amounts.

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

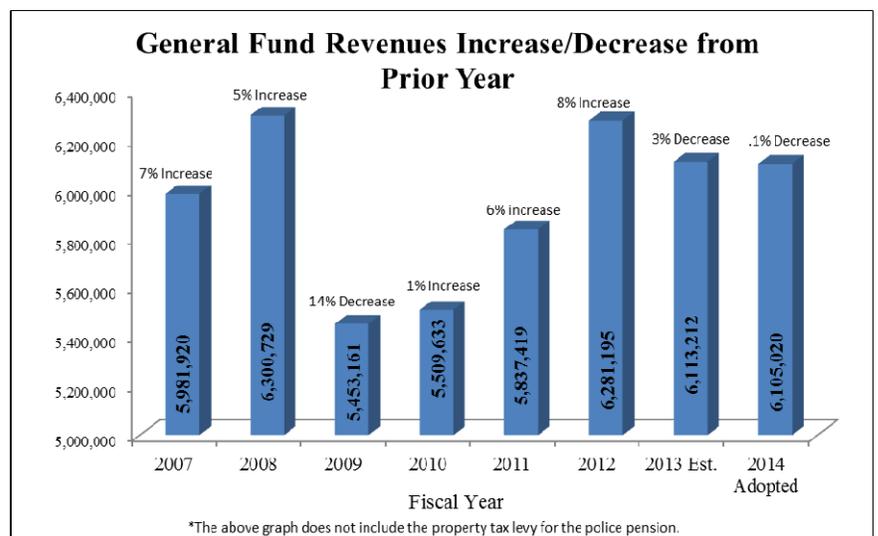
Since 2008, the City has been affected by the economic downturn and in response has reduced many operating costs over the last four (4) years. The graphs below display the General Fund’s expenditure and revenue history from 2007 through FY 2014 adopted amounts.



The table to the left illustrates how effectively the City has been able to control costs since the 2008 recession hit. Prior to the recession, expenditures were increasing at a rate of 10% in FY 2007 and almost 18% in FY 2008. Since the recession, General Fund expenditures have decreased between 1% and 8% over prior years. The first true increase of

4.7% 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 City’s ability to reduce expenditures helped the City handle past declining revenues. FY 2014 estimated revenues of \$6.1 million are \$195,709 or 3.1% less than FY 2008 amount of \$6.3 million. However, FY 2014 revenues are inching back towards pre-recession amounts and signs are continuing to emerge that economic conditions have stabilized. These signs include:



- An actual FY 2012 surplus of \$800,857 in the General Fund (includes the Home Rule Sales Tax diversion).
- An estimated FY 2013 surplus of \$686,089 in the General Fund.
- An estimated FY 2014 surplus of \$421,877 in the General Fund.
- The City will not need a Home Rule Sales Tax Diversion for FY 2013 and FY 2014.

### **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: architectural services, refuse collection, development plan and building permit plan review, street light repair, 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 2014 remain flat when compared to current fiscal year 2013 estimates. General Fund revenues for FY 2013 were budgeted at \$5.8 million and are estimated to be \$6.11 million by year-end. The FY 2014 projection is \$6.10 million which is a decrease of \$8,192 from the FY 2013 estimate.

Sales taxes, the City's number one (1) revenue source at 27%; have stabilized over the last couple of years consistently hitting the \$1.6 million mark since 2011. FY 2013 Sales taxes were budgeted at \$1.68 million, and the year end estimate remains the same. The FY 2014 sales tax amount is slightly lower by \$34,000 or 2%. This decline is based upon sales taxes leveling off in the General Fund due to more sales tax revenues being diverted to the Business District.

Hotel taxes have rebounded from prior year declines. Hotel taxes are projected to be \$1.36 million in FY 2013 and the same amount for FY 2014. The City has not experienced hotel tax revenue this high since FY 2009, thereby implying realistic indications that the travel industry is in recovery. Hotel taxes for September of 2012 greatly surpassed the prior year's September amount by \$49,493 or 7% due to spill-over effects from the Ryder Cup held in Medinah, Illinois.

Building permit revenue budgeted for FY 2014 is projected at \$300,000 which is fairly consistent with FY 2012 actuals and FY 2013 estimates. These projected figures reflect the anticipated continued construction of Oakbrook Terrace Square, restaurants on 22<sup>nd</sup> Street, and interior remodelings 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 permits.

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 2014 Use taxes at \$32,437 are estimated to increase by \$1,304 or 4% over the FY 2012 actual. FY 2014 Income Taxes at \$187,792 are estimated to increase by \$6,989 or 3.8% over the FY 2012 actual. Proposed replacement taxes at \$2,600 are estimated to decrease by \$385 or 13% over the FY 2012 actual.

Telecommunication Utility taxes are the City's third largest revenue source and are estimated at \$900,000 for FY 2013 and the same amount for FY 2014. Telecommunication taxes are estimated to decrease by \$201,061 or 18.3% because in FY 2012 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.

The license and permit category combined represents the City's fourth largest revenue source at \$625,925 and are expected to increase by \$50,369 or 8.7% over FY 2012 actuals. This increase is primarily due to increases in business and video gaming licenses. Business licenses revenue is estimated to increase due to the business license inspection program which began in the current fiscal year. The sales and service category combined are projected at \$223,300 and are estimated to increase by \$72,433 or 48% over FY 2012 actuals. This increase is primarily due to the new digital sign discussed earlier and higher antennae income.

### General Fund Expenditures

The General Fund expenditure level of \$5,683,143 increased by 4.7% or \$256,020 compared to the estimated expenditure for FY 2013, and \$202,735 or 4% higher than the FY 2012 actual. The FY 2014 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 \$30,000. There are no new personnel requested in any General Fund department.

General Fund Summary Table						
General Fund	FY 12 Actual	FY 13 Budget	FY 13 Estimated	FY 14 Adopted	FY 14 Adopted vs. FY 13 Est.	FY 14 Adopted vs FY 13 Budget
Executive Management	\$ 716,851	\$ 644,956	\$ 608,042	721,264	18.6%	11.8%
Police	2,945,788	2,898,357	2,893,960	3,142,611	8.6%	8.4%
Building and Zoning	352,820	376,573	371,326	325,356	-12.4%	-13.6%
Public Services Streets	528,137	533,165	519,997	552,502	6.3%	3.6%
Special Events	117,372	151,335	140,129	151,667	8.2%	0.2%
Tourism	228,438	230,714	235,408	251,458	6.8%	9.0%
Police Commission	10,443	24,052	16,805	19,052	13.4%	-20.8%
Finance	362,089	405,472	437,896	491,233	12.2%	21.2%
Economic Development	218,469	282,500	203,560	28,000	-86.2%	-90.1%
<b>Total Expenditures</b>	<b>\$ 5,480,407</b>	<b>\$ 5,547,124</b>	<b>\$ 5,427,123</b>	<b>\$ 5,683,143</b>	<b>4.7%</b>	<b>2.5%</b>
<b>General Fund Revenues</b>	<b>\$ 6,281,265</b>	<b>\$ 5,809,427</b>	<b>\$ 6,113,212</b>	<b>\$ 6,105,020</b>	<b>-0.1%</b>	<b>5.1%</b>
<b>Surplus/Deficit</b>	<b>\$ 800,858</b>	<b>\$ 262,303</b>	<b>\$ 686,089</b>	<b>\$ 421,877</b>		

Executive Management increased by 18.6% over the FY 2013 estimate due to increased labor relation legal costs resulting from the union contract expiring. In addition, Executive Management increased due to the new salary amounts for the City Council as discussed earlier. All department expenditures reflect increases except Building and Zoning and Economic Development. The Police Department budget increased largely due to mandatory police union step increases and cost of living adjustments along with higher insurance rates.

Building and Zoning decreased by 12.4% over the current year estimate because of not filling the secretarial position due to a recent retirement. Also the FY 2014 Economic Development budget decreased by 86% or \$175,560 over the current year estimate due to the termination of the Lee Lumber sales tax incentive agreement and the City being allowed to retain a significant portion of the sales taxes normally reimbursed to Home Depot. The Home Depot sales tax incentive agreement allows the City to retain Home Depot's \$125,000 reimbursable portion if a traffic light on 22<sup>nd</sup> Street is not constructed by year ten (10) of the agreement. To date the traffic light has not been installed. Accordingly, the Home Depot reimbursement for FY 2014 is estimated at only \$15,000.

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 \$5.6 million dollars in expenditures in the General Fund for FY 2014, the Police Department comprises 55% of total fund expenditures.

The only major capital expenditures for the General Fund are the replacement of three (3) police vehicles with change over costs totaling \$87,739. 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 2014 Estimated General Fund Balance**

The FY 2014 ending Fund Balance is projected to be approximately \$4.8 million. This is a healthy balance and 10% or \$421,877 higher than FY 2013 estimate year end. The City is proud that even in this economy it is able to maintain 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 is returning to pre-recession amounts. The estimated fund balance for FY 2014 is \$1.5 million more than the FY 2007 amount of \$3.5 million.

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 2012, revenues exceeded expenditures by \$800,787. This surplus is partially attributable to the FY 2012 Home Rule Sales Tax diversion of \$284,098. 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 three (3) replacement marked vehicles (\$87,739).

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

In fiscal years 2011, 2012, and 2013, the City received an annual grant of \$9,988 for a total of \$29,964 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 2014 Budget includes an Illinois Jobs Now estimate of \$9,988. The FY 2014 revenue collections are projected to be \$61,888 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 \$63,000. Back in FY 2011, the City began using MFT funds to pay for resurfacing and snow removal labor and materials. In FY 2014, 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 2013 estimated year end cumulative fund balance decreased 8% to \$429,295 from \$468,497 in FY 2012. The Fund balance for FY 2014 is expected to be \$441,183, which is \$11,888 or 2.8% more than the FY 2013 estimated fund balance.

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

A reinstatement of major capital programming is included for FY 2014. As discussed earlier, plans are well underway for the new Police Station and City Hall remodel. The estimated cost for the new Police Station and City Hall remodel is \$9.8 million and is broken out over the next two (2) years with \$8 million to be expensed in FY 2014 and \$1.863 million in FY 2015. The FY 2014 Capital Improvement Fund Budget also includes \$1 million for the residential street lighting project.

In order to finance these major capital projects, the Capital Improvement Fund includes estimated revenues of \$4.1 million. These revenues are identified below.

Home Rule Sales Tax	\$1,632,000
Investment Income	48,000
Bond Proceeds	2,500,000
Miscellaneous	<u>250</u>
Total Est. Revenues	<u>\$4,180,250</u>

Although it was initially discussed that the new Police Station and City Hall renovation could possibly be completed without the issuance of bonds, 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. Also, given the low borrowing rates achieved for the Business District bond issuance back in November of 2012, it may be in the City's best interest to issue bonds to partially pay for the project. Accordingly, only a portion of the project at \$2.5 million will be paid for from bonds with the balance of \$7,363,000 being primarily funded by

past and current Home Rule Sales taxes and Electrical Utility taxes (receipts prior to FY 2013). It is important to note the City completed the refunding the 2008 Public Service Facility bonds to a lower rate and achieved over \$250,000 in cost savings. The Public Services Facility bonds are currently the only outstanding bonds for the Capital Improvement Fund.

The FY 2013 fund balance for the Capital Improvement Fund is expected to be \$7.7 million, which is \$675,974 more than the FY 2012 actual. However, due to the construction of the new Police Station, the FY 2014 ending fund balance is expected to be \$2.3 million, reflecting a 70% reduction from the current year estimate. However, a balance of \$2.3 million represents a healthy level, especially considering the major capital programming planned for next fiscal year.

FY 2013 marks the first year in three (3) years that a Home Rule Sales tax diversion was not needed. In addition, the 6% Electrical Utility tax was redirected to the Water Fund to offer a constant and a stable revenue source for this fund. Even with transferring this \$450,000 revenue source to the Water Fund, the Capital Improvement Fund’s projected FY 2014 revenues of \$1,727,250 are only \$65,147 shy of FY 2012 actuals.

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 2014 Capital Projects total is \$9,623,250. The table below lists the major expenditures for FY 2014 along with the goal being served where applicable.

<b>Capital Expenditure</b>	<b>Amount</b>	<b>Goal/Objective Served</b>
Replace Equipment Chipper	\$60,500	
Replace #T-6 Dump Truck with plow and spreader	\$60,000	
Replace Public Services Director’s Vehicle	\$25,000	
Install Curb & Gutter	\$80,000	Install Curb and Gutter with grant funding
Facility Improvements: Police & City Hall	\$15,000	General Upgrades to Existing Facilities
New Police Station & City Hall Renovation	\$8,000,000	Although this project was tabled during the Goals & Objectives Session, the Council later determined during their regular meetings that the construction phase should begin in FY 2014.
22 <sup>nd</sup> Street Sidewalk	\$6,500	22 <sup>nd</sup> St. Widening and Reconstruction (City portion)
Add Residential Street Lights	\$1,000,000	
Yearly Payment for Public Service Facility Bond	\$366,250	Fulfillment of Prior Years’ Goals & Objectives / Construction of Public Services Facility

## Water Operating Fund Revenues And Expenditures

For FY 2013, the Off-Track Betting Fees were no longer receipted in the Water Fund and were reallocated to the General Fund. Even with the loss of this \$260,000 revenue source, the Water Fund is projected to have a surplus in FY 2014. Also in FY 2013, the Electrical Utility tax was reallocated from the Capital Improvement Fund in order to improve the cash balance and long-term financial stability of the Water Fund.

Redirecting the Electrical Utility tax has greatly improved the Water Fund's bottom-line with the first surplus expected in six (6) years. The last recorded surplus for the Water Fund was in FY 2008 in the amount of \$258,309. The FY 2014 Budget includes an estimated surplus of \$87,060.

Several other factors attributed to this surplus as well as detailed below.

1. Due to the switch to the bi-monthly billing process in January of 2012, the salary split for the Water Fund's portion was reduced with the General Fund absorbing more of the cost. Previously, the Water Billing's Clerk salary was split 50/50 between Finance and the Water Fund and 30% of the Finance Director's salary was expensed in the Water Fund. However, with switching to bi-monthly billings it was decided that the Water Fund would expense 30% of the Water Billing Clerk's salary and 10% of the Finance Director's salary. This salary reduction improved the Water's Fund net income.
2. The estimated surplus for FY 2014 has been further augmented by the new water customers including: Regency Place, the new Terra Vista Assisted Living Facility on Ardmore, and the new retailers at the Oakbrook Terrace Square Shopping Center.

The City's water rate increased on January 1, 2013. The City's minimum water charge went from \$24.12 to \$25.92 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; and the \$.60 that took effect January 1, 2013. 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.
- By the adoption of an ordinance, 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 payments to the Capital Fund renewed in FY 2013. In addition, the Water Fund will continue to re-pay the Capital Improvement Fund by transferring any tap-on fee funds received. Currently, the Water Fund owes the CIF Fund \$109,747.

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 \$87,280 and the \$17,000 inter-fund loan payment explained above. In addition, the Water Fund includes \$42,000 for the replacement of a utility truck.

### **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 Amy Marrero, Finance Director, 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 2014 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, 2012**

*Christopher P. Morrell*

President

*Jeffrey P. Egan*

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, 2012. 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. R11 - 14

**A RESOLUTION APPROVING A 2011 - 2013 GOALS & OBJECTIVES ACTION PLAN  
FOR THE CITY OF OAKBROOK TERRACE, ILLINOIS**

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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 has been engaged in planning and establishing goals and objectives for the City in areas including, but not limited to the 22nd Street widening and reconstruction project and related improvements; the development of Oakbrook Terrace Square; economic and community development; general economy and City finances; streets, water and infrastructure; police, 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 2011 - 2013, as well as an action plan for the implementation thereof,

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

1. The "2011 -2013 Goals & Objectives Action Plan" (the "Plan") is hereby approved in substantially the form attached hereto as Exhibit "A."
2. The City Manager 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 27th day of September 2011, pursuant to a roll call vote as follows:

**AYES: Durham, Sarallo, Sayyed, Shadley, Thomas, and Vlach**

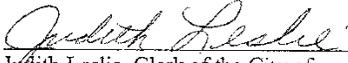
**NAYS: None**

**ABSENT: None**

APPROVED by me this 27th day of September 2011.

  
\_\_\_\_\_  
Anthony R. Ragucci, Mayor of the City of  
Oakbrook Terrace, DuPage County, Illinois

ATTESTED and filed in my office,  
this 27th day of September 2011.

  
\_\_\_\_\_  
Judith Leslie, Clerk of the City of  
Oakbrook Terrace, DuPage County, Illinois

# 2011-2013 GOALS & OBJECTIVES ACTION PLAN

Approved By City Council: September 27, 2011  
(Date)

R11-14  
(Resolution No.)

<b>Highest Priority Goals – Exhibit A</b>
---

I. Continued Economic Development

**Personnel Involved:** City Council, City Manager, Greater Oak Brook Chamber of Commerce, Building & Zoning Administrator

A. To Encourage The Off-Track Betting Facility To Stay In City  
*Not necessarily an active goal, but a mission to keep on the radar if necessary*

**Steps Taken To Date / To Be Taken**

1. The City Will React To Any Redevelopment Proposals From The OTB, Including A Financial Commitment, When They Are Presented

B. Summit Ave (Develop As Business District)

**Steps Taken To Date / To Be Taken**

1. Area Along The East Side Of Summit Avenue Has Been Designated As A Redevelopment Area
2. The City's Comprehensive Plan, And Zoning Code Encourages Developers To Consider Small/Residentially-Scaled Professional Office Uses
3. The City Will React To Any Redevelopment Proposals When They Are Presented

C. Route 83 & Hodges (Develop Retail)

**Steps Taken To Date / To Be Taken**

1. Property Recent Vacated
2. City Will Consider Future Proposed Use/Development

II. 22nd Street Widening And Reconstruction Project

**Personnel Involved:** City Council, City Manager, City Engineer, Village Of Oak Brook, IDOT, State Of Illinois, & Certain Private Sector Interests

**Steps Taken To Date / To Be Taken**

- A. City And Village Successful In Working With Its Legislators And IDOT To Obtain Funding
- B. City And Village To Continue To Encourage Completion

1. IDOT Proposed Completion Date October 31, 2011
2. New Sidewalks To Be Included Through CMAQ Grant (80/20)

C. Finalized Streetlight Funding Issue JRC Plaza

III. Oakbrook Terrace Square

**Personnel Involved:** City Council, City Manager, City Attorney, Building And Zoning Administrator, Finance Coordinator, Bond Attorney, Bond Consultant, Oakbrook Terrace Square LLC

**Steps Taken To Date / To Be Taken**

- A. Business District Created; 1% Business District Tax Implemented
- B. Amended & Restated Business District Redevelopment Agreement Approved 8/10/10
- C. Safety Measures Secured
  1. Performance Bond Required of Oakbrook Terrace Square LLC For Timely Completion of Grocery Store (\$200,000)
  2. Penalty Added For Grocer Opening After 12/31/11 (\$5,000/Day)
- D. Bond Issuance A \$3,950,000 Complete
- E. Bond Issuance B \$3,750,000 Prepare When Requirements Are Met
- F. Harris Bank Construction Underway; Completion Fall 2011
- G. Pete's Fresh Market Construction Underway; Grocer To Generate Min \$450/SF; Open Fall 2011
- H. City Monitors All Aspects Of The Redevelopment / Assure Compliance With Building Codes & Approved Zoning Ordinances
- I. Traffic Signal Installation on Roosevelt
- J. Quarterly Status Updates from Oakbrook Terrace LLC to City Council

IV. Keep City Financially Sound/Control Excess Spending

A. Keep City Apprised of Fiscal Situation

**Personnel Involved:** City Council, City Manager, Assistant City Manager, Finance Coordinator, & Department Heads

**Steps Taken To Date / To Be Taken**

1. Continuous Goal For Council And Staff During The Next Two (2) Year Period
2. Scrupulous Revenue & Expenditure Monitoring
3. Staff Will Continue To Generate The Monthly Treasurer's Report & Other Periodic Budgetary Reports
4. Continued Dissemination Of Relevant Newspaper Articles And Publications From IML And Others

B. Monitor Sales & Hotel Tax Receipts

**Personnel Involved:** City Council, City Manager, Finance Coordinator

**Steps Taken To Date/To Be Taken**

1. City Will Review Monthly Sales Tax Reports From The State
2. City Will Monitor Sales Tax Generating Business Location Listings Provided By The State On A Yearly Basis
3. City Will Monitor Monthly Hotel Tax Receipts
4. Hotel Tax Audit To Ensure Hotels Are Remitting The Correct Taxes To The City
5. Results Of Audit Will Be Reviewed By Staff And Council
6. Staff Will Produce Periodic Reports And Charts

V. Water: Establish/Maintain Financial Viability of System

A. Add Customers: Lincoln 1 & Joint Commission

1. The Amount Of The Tap-On Fee & Indemnification From A Krilich Legal Action Are The Most Salient Issues
2. Possible Looping System Where Necessary

B. City Manager to Update Council On Possible Sale

<b>Secondary Priority – Exhibit B</b>
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I. Install Curb & Gutter On Residential Streets

No Funds Budgeted For Curbing; Council Supports Staff Efforts To Secure Grants

**Personnel Involved:** City Council, City Engineer, City Manager, & Public Services Director, Assistant City Manager

**Steps Taken To Date / To Be Taken**

- A. City Has Added \$30K Curbing To Be Completed Fall 2011
- B. Staff To Apply for \$40K DCEO Grant For More Curbing

II. Community Development:

A. Monitor The Krilich Development

**Personnel Involved:** City Council, City Manager, Building and Zoning Administrator, City Attorney & County Board Members

**Steps Taken To Date / To Be Taken**

1. City Will Need To Be Vigilant To Assure That Krilich Subdivision Plans Are Properly Submitted To The City And Conform With The Subdivision Code
2. City's Consulting Engineering Will Need To Monitor County Stormwater Review, And Any Documents Submitted To The Illinois Department Of Natural Resources Or The Army Corps Of Engineers

III. Greater Oak Brook Chamber Of Commerce:

**Personnel Involved:** City Council, City Manager, Assistant City Manager, Greater Oak Brook Chamber Of Commerce

### **Steps Taken To Date / To Be Taken**

- A. Monitor GOCC Business Recruitment & Retention Program (BRR) To Determine If Positive Results Have Occurred
  - 1. Two (2) Aldermen & The Assistant City Manager Participating In BRR Committee
  - 2. Council To Discuss Value And Continuation Of This Program

### IV. Hotel Commission:

**Personnel Involved:** City Council, City Manager, Assistant City Manager, Hotel Commission, Finance Coordinator

### **Steps Taken To Date / To Be Taken**

- A. Monitor Success of Marketing/Advertising
  - 1. Monthly Hotel Commission Meetings Focus on Marketing/Generating Overnights
  - 2. Quarterly Hotel Commission Presents to Council

### V. Traffic Enforcement Cameras:

**Personnel Involved:** City Council, City Manager, Assistant City Manager, Police Chief, Deputy Police Chief, City Attorney, Vendor, Ticket Adjudicator, IDOT, DuDot, Villages of Villa Park and Oak Brook

### **Steps Taken To Date / To Be Taken**

- A. Staff Went Out for Proposals; Received (3) Proposals; Met with Three (3) Potential Vendors
- B. Council Accepted Staff Recommended Vendor
- C. City Attorney and Recommended Vendor Working To Finalize Contract
- D. Execute Contract
- E. Police/City To Provide Necessary Data to Successful Vendor
- F. Numerous Newspaper Articles/Editorials Concerning Traffic Signal Camera Installation In Other Northeastern Illinois Municipalities Distributed To Council
- G. Chief And City Attorney To Develop An Ordinance for Adjudication
- H. Staff To Arrange For A Red Light Enforcement Presentation To The City Council, Either By Staff Or Vendor
- I. City Attorney To Review The Model Ordinance & Any Additional Legal Authorities/Prohibitions As Recently Provided/Mandated By The Legislature
- J. Staff And Vendors To Research Certain Potential Camera Locations Within The City
- K. City And The DuPage Mayor & Managers Conference Will Monitor Whether Red Light Cameras Will Be Allowed On DuPage County Highways
- L. City Staff To Discuss Potential Camera Locations With Neighboring Villages If They Will Effect Those Villages
- M. Staff To Provide Findings/Recommendations To Council
- N. City Adjudicator's Role To Be Expanded To Red Light Enforcement, Possibly Other Local Ordinance Violations

**Proposed Goals-Mentioned Once – Exhibit C**

I. Business & Development:

A. Oliviabrook: Facilitate Completion & Occupancy

**Status Of Goal**

1. Council Approved An Extension To The Construction Schedule Of The PUD Until July 8, 2012.
2. Residential Real Estate Market Continues To Be Very Soft, Especially For High End Residential New Construction

B. Ardmore/East Side: Encourage Development

**Status Of Goal**

The City Will React To Any Redevelopment Proposals When They Are Presented

II. Infrastructure / Streetscape / Aesthetics:

A. Spring Road Sidewalk

**Status of Goal**

1. Research Whether Nearby City & Village Businesses Would Fund A Portion Of New Sidewalks?
2. City Manager Working With Oak Brook Village Manager On Options Through Existing Walking Path at 16<sup>th</sup> Street

B. City Pride Program: Banners, Landscape / Possible Commercial Involvement

**Status of Goal**

1. City Council Bumped Possibility of Project Until FY2013 Capital Budget
2. If Approved For FY2013, Staff To Develop Program For Council Consideration/Input

III. Potpourri

A. Bill Water Customers Bi-Monthly

**Status of Goal**

City Staff does not recommend this change; monthly billing for City is not very labor intensive. Change is not recommended due to the tight nature of the water fund. Staff is preparing a memo for Council detailing the monthly expense of the billing.

B. Maintain Free Residential Garbage Pick-Up

**Status of Goal**

This will be targeted during the 2012 contract negotiations

C. Continue July 4 Sponsorship Program

**Status of Goal**

Staff will distribute sponsorship requests in early Spring 2012

<b>Staff Goals / Tasks – Exhibit D</b>
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I. Police

- A. Review & Update Police Policy Manual
- B. Send One (1) Sgt to Staff & Command School
- C. Continue Specialized Trainings: Firearms, Taser Recert, Driving, Law Enforcement Courses
- D. Conduct Efficiency Study of Department
- E. Electronic Tickets
- F. Improve Booking Room
- G. Radio System Upgrades

II. Building & Zoning

- A. Computerize Building Permit Process
- B. 1S 210 Summit: Monitor Medical Use Redevelopment

III. Executive Management

- A. Review All Department's Organizational Structures & Operations
- B. Develop Plan To Increase Resident & Business Communications
- C. Create Wireless Connection Between City Hall and Public Services Facility
- D. Keep Website Up-to-Date; User Friendly
- E. Support Finalization of Model Natural Gas Franchise Agreement

IV. Finance

- A. Earn GFOA CAFR and Budget Awards
- B. Computerize Financial Functions: Permits, Liquor & Business Licenses
- C. E-Pay For Licenses, Tickets, Water Bills

<b>Goals To Be Removed From Consideration – Exhibit E</b>
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- ❖ New City Hall/Police Station
- ❖ Consider New Revenue Sources, i.e. Tax Public Storage Facilities
- ❖ Annex The Westlands
- ❖ Annex/Redevelop The Northside of Butterfield Road, Between Summit & Myrtle
- ❖ 18<sup>th</sup> Street / East Side: Encourage Development
- ❖ Parking Relief for Off Track Betting (OTB)
- ❖ Owner / Builder To Be Responsible For New Flooding Issues: 2010 Drainage Policy Approved By Council Should Remedy
- ❖ Stock Medicine Cabinets In-House
- ❖ Support Oakbrook Terrace Historical Society: City Paid for Legal Fees To Create Separate Entity

## *City of Oakbrook Terrace*

### Goals and Objectives Action Plan Impact on the FY 2014 Budget Process

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After many months of meetings and planning, the City Council approved the Goals and Objectives Action Plan (hereinafter “Action Plan”) on September 27, 2011. The approved 2011-2013 Action Plan is included on pages 20-25 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 2014 budget. The Action Plan is the driving force behind the budget process. Projects and programs considered for budget inclusion are determined through the priorities established by the Action Plan.

The Action Plan categorizes each project by highest priority or secondary priority. The Action Plan’s highest priority goals take precedence over the secondary priority goals. In addition, the Action Plan’s highest priority items are broken down into the following five (5) categories: Continued Economic Development, 22<sup>nd</sup> Street Widening and Reconstruction Project, Oakbrook Terrace Square, Keep City on Financially Sound/Control Excess Spending, and Establish/Maintain the Financial Viability of the Water System.

The number one (1) priority for the 2009-2011 Goals and Objectives Plan was the construction of a new Police Station and City Hall. Due to the economic downturn, this goal was then removed from the current 2011-2013 Plan. However, based upon changes to the Council’s priorities, improved revenue projections, and a new downsized building plan, the FY 2013 budget was amended on November 27, 2012 to increase the new Police Station and City Hall renovation line item by \$550,000. An appropriation of \$8,000,000 has been included in the FY 2014 Budget for the new Police Station and City Hall remodel.

The City is currently working with Williams Architects who estimated that the new Police Station and City Hall renovation will cost approximately \$9,863,000 over a two (2) year period. Funding for this project will come from the Capital Improvement Fund. Home Rule Sales taxes were originally levied back in 2006 and specifically earmarked to fund the reconstruction or replacement of significant City facilities and other public improvements. The City hired Harbour Contractors to serve as the Construction Manager for the building project.

The Action Plan details the personnel involved, the steps already taken, and the steps that still need to be completed. Furthermore, the Action Plan suggests where grant and intergovernmental funding may be available and should be pursued. Finally, bi-weekly council agenda packets detail the progress made towards achieving these goals.

The Action Plan also highlights the staff goals and tasks (Exhibit D), which require minimal council involvement. The staff goals and tasks that are included in the Action Plan serve as the basis for the goals and objectives detailed in each department’s budget. Some projects appearing in the Action Plan do not appear in the FY 2014 budget because they are part of the Five Year Capital Improvement Plan. Some items appearing in the budget may not be included in the Action Plan because they are considered necessary ongoing public service improvements.

**City of Oakbrook Terrace**

Goals and Objectives Action Plan Impact on the FY 2014 Budget Process

The table below illustrates how some of the City’s FY 2014 cost reductions originated in the Action Plan.

**FY 2014 Cost Reductions Originating in the Action Plan**

Project Description	Goal Type	Fund	Action Plan Ranking	Cost Savings
Personnel Restructurings: Leave Building and Zoning Secretary Position Vacant	Highest Priority	General	IV - Keep City Financially Sound/Control Excess Spending	(58,394)
Continue July 4th Sponsorships - Offsets July 4th Costs	Goals Mentioned Once	General	III - Potpourri	(17,000)
<b>Cost Savings Total Action Plan Projects included in FY 2014 Budget</b>				<b>\$ (75,394)</b>

The table below reflects how some of the City’s FY 2014 expenditures originated in the Action Plan. The table identifies the FY 2014 project, the estimated cost, as well as the location in the updated Action Plan from September 2011.

**FY 2014 Expenditures Originating in the Action Plan**

Project Description	Goal Type	Fund	Action Plan Ranking	Amount
Construct New Police Station and Remodel City Hall		Capital	City Council added back to Goals and Objectives	\$ 8,000,000
22nd Street Widening and Reconstruction & Sidewalks	Highest Priority	Capital	II - 22nd Street Widening	6,500
Greater Oak Brook Chamber of Commerce Membership	Secondary Priority	General	III - Greater Oak Brook Chamber of Commerce	35,000
Oakbrook Terrace Square - Economic Stimulus bond payments for FY 2013	Highest Priority	Business District	III - Oakbrook Terrace Square	353,797
Curbs & Gutters on Hodges & Monterey - State of IL grant received	Secondary Priority	Capital	I - Install Curb & Gutters on Residential Streets	80,000
Hotel Advertising Campaign and Monthly Meetings	Secondary Priority	General	IV - Hotel Commission	158,500
<b>Total Action Plan Projects included in FY 2014 Budget</b>				<b>\$ 8,633,797</b>

**List of City Officials**

**ELECTED OFFICIALS**

Mayor  
Alderman  
Alderman  
Alderman  
Alderman  
Alderman  
Alderman  
City Clerk

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

**APPOINTED OFFICIALS**

City Manager  
City Attorney  
Finance Director  
Building and Zoning Administrator  
Police Chief  
Public Services Director

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

- A. September 27, 2011** City Council approves the 2011-2013 Goals and Objectives Action Plan
- B. October 9, 2012** Budget And CIP Worksheets Presented To Department Heads At Staff Meeting
- C. November 13, 2012** 2012 Property Tax Levy Determination
- D. November 13, 2012** Department Heads Submit Proposed Budgets And Updated Five Year CIP Program To Finance Department For Review
- E. November 19, 2012 to December 17, 2012** Department Heads Review Budgets With the Finance Director and the City Manager.
- F. December 11, 2012** 2012 Tax Levy Truth-In-Taxation Hearing (If Necessary) / Levy Adopted By City Council
- G. December 11, 2012** Property Tax Abatement Ordinances Considered / Adopted (Bonds)
- H. December 17, 2012** Preliminary Revenue Projections Are Completed By Finance Director. Reviewed by City Manager.
- I. January 21, 2013** Finance Director and City Manager Complete Review Of Final Proposed Departmental Budgets.
- J. February 12, 2013** Proposed FY 2014 Budget Presented To Mayor And City Council
- K. Budget Meetings**
- Wednesday, March 13 & Wednesday, March 20** Mayor And City Council, Finance Director, City Manager And Department Heads Meet To Review Respective Departmental Budgets
- L. April 8, 2013** Proposed Budget Available For Public Inspection At City Hall
- M. April 23, 2013** Public Hearing On Proposed FY 2014 Budget
- N. April 23, 2013** Adoption Of FY 2014 Budget And 5 Year CIP
- O. May 23, 2013** Approved FY 2014 Budget To Be Filed With DuPage County Clerk

- A. The Budget process starts well before the start of the new fiscal year. The Council with the assistance of staff prioritized, prepared, and reviewed City wide goals and objectives to be implemented from 2011 through the 2013 municipal elections.
- B. At the Budget Kick-off, new guidelines and any changes for the FY 2014 Budget are discussed and worksheets are distributed. The Budget calendar and adoption schedule are determined for the FY 2014 Budget cycle.
- C. 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.
- D. Department Heads must submit their FY 2014 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 September of 2011.
- E. Department Heads review their budgets with the Budget Team comprised of the Finance Director and City Manager. 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 September 2011. Department Heads will make any necessary changes recommended by the Budget Team and re-submit their revised budgets to the Finance Director.
- F. 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.
- G. 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.
- H. 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.

- I. The Budget Team reviews final Department requests in light of revenue considerations.
- J. Once the City Manager reviews all Departmental budget requests, the proposed FY 2014 Budget is submitted to the City Council. The City Council begins their budget evaluations and analysis.
- K. 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 2014 Budget.
- L. 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.
- M. 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.
- N. 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.
- O. The FY 2014 Budget will be filed with the DuPage County Clerk as required by State Statute.

*City of Oakbrook Terrace*

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**Fiscal Year 2014 Personnel and Position Schedule**

**FULL-TIME EMPLOYEES**  
(Expressed In FTE's\*)

**PART-TIME EMPLOYEES**  
(Expressed In FTE's\*)

**Executive Management Department**

City Manager (1.0)  
Executive Secretary (1.0)

**Legislative Department**

Deputy City Clerk (0.5)

**Police Department**

Chief (1.0)  
Sergeants (4.0)  
Patrol Officers (14.0)  
Records Supervisor (1.0)  
Records Specialists (2.0)

Office Assistants (2.1)

**Building & Zoning Department**

Building and Zoning Administrator (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 (0.70)

**Finance Department**

Finance Director (0.9)  
Finance Assistant (1.0)

**Public Services Department – Water Division**

Public Services Director (.50)  
Water System Operators (2.0)  
Water Billing Clerk (0.30)  
Finance Director (0.10)

\* FTE = Full-Time Equivalent

**City of Oakbrook Terrace, Illinois**

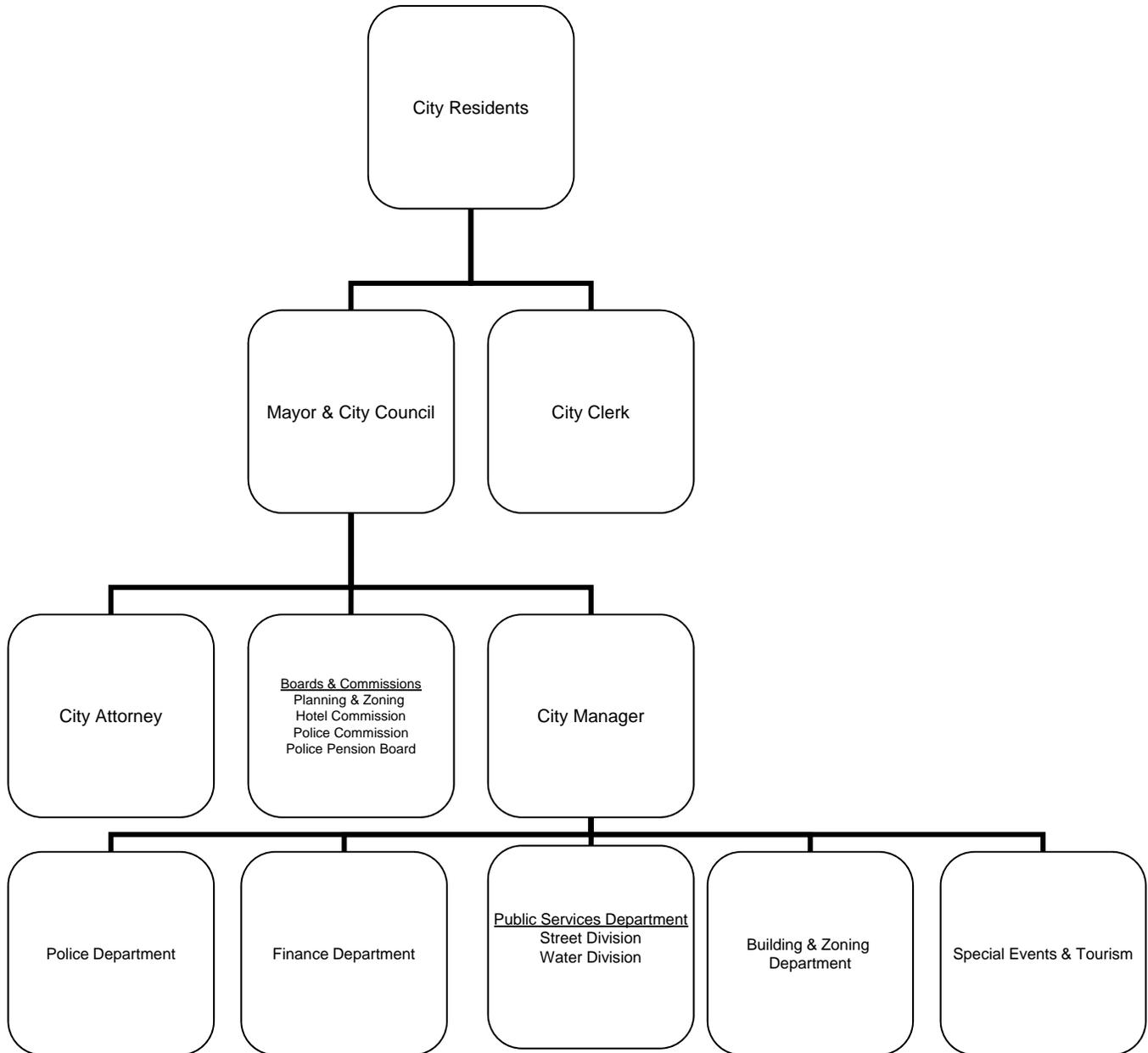
**Fiscal Year 2014 Personnel Summary Schedule**

	Authorized 2011-2012	Authorized 2012-2013	Adopted 2013-2014	Adopted FY 2013-2014 Salary	
<b><u>GENERAL FUND - Full-Time Positions</u></b>					
City Manager	1	1	1	\$ 104,251	
Assistant City Manager	1	0	0	-	(1)
Executive Secretary	1	1	1	66,842	
Public Services Director	0.5	0.5	0.5	54,104	
Maintenance Worker II	3	3	3	185,951	
Building and Zoning Administrator	1	1	1	101,554	
Building and Zoning Secretary	1	1	0		(2)
Finance Director	0.7	0.9	0.9	87,074	(3)
Finance Assistant	1	1	1	51,268	
Chief of Police	1	1	1	120,835	
Deputy Chief of Police	1	0	0		
Police Sergeant	3	3	4	388,523	
Police Officer	15	15	14	1,066,835	
Records Supervisor	1	1	1	66,842	
Police Records Specialist	2	2	2	96,035	
Special Events/Water Billing Clerk	0.5	0.7	0.7	41,386	(3)
<b><u>WATER FUND - Full-Time Positions</u></b>					
Public Services Director	0.5	0.5	0.5	54,104	
Finance Director	0.3	0.1	0.1	9,675	(3)
Water Operator	2	2	2	130,491	
Special Events/Water Billing Clerk	0.5	0.3	0.3	17,737	(3)
<b>Total Full-Time Employees</b>	<b>37</b>	<b>35</b>	<b>34</b>	<b>\$ 2,643,506</b>	
<b><u>GENERAL FUND - Part-Time Positions</u></b>					
Deputy City Clerk/Office Assistant	1	1	1	26,157	
Seasonal Employee	2	2	2	12,738	
Office Assistant - Police	7	8	8	72,278	(4)
Office Assistant - Building & Zoning	1	1	1	31,702	
Plumbing Inspector	0	0	0	\$25 per hour	(5)
Building / Electrical Inspector	0	0	0	\$25 per hour	(5)
<b>Total Part-Time Employees</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>\$ 142,875</b>	
				<b>Total Salaries \$ 2,786,381</b>	

**Notes:**

- (1) Assistant City Manager position eliminated in FY 2013.
- (2) Due to a recent retirement, the Building and Zoning Secretary position will remain unfilled.
- (3) Previously, the Finance Clerk's salary was split 50/50 between Finance and the Water Fund and 30% of the Finance Coordinator's salary was expensed in the Water Fund. However, due to switching to bi-monthly billing it was decided that the Water Fund will expense 30% of the Finance Clerk's salary and 10% of the Finance Coordinator's salary.
- (4) Police Desk added Sunday shifts so additional part-timer needed
- (5) Plumbing and Electrical Inspector switched to independent contractors for FY 2012.

# City of Oakbrook Terrace Organization Chart Fiscal Year Ending April 30, 2014



The organization chart shown above 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 the citizens of Oakbrook Terrace to create channels of communication in order to better accomplish our goals and objectives.

**CITY OF OAKBROOK TERRACE  
2013-2014 ADOPTED BUDGET  
FUND SUMMARY OF REVENUES/EXPENDITURES  
AND  
CHANGES IN FUND BALANCE**

FUND	Actual 10/11	Actual 11/12	Budget 12/13	Projected Year End 12/13	Adopted Budget 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Est To Adopted
<b>GENERAL</b>							
Beginning Balance	2,549,900	2,933,868	3,734,726	3,734,726	4,420,815	18.4%	18.4%
Revenues	5,837,419	6,281,265	5,809,427	6,113,212	6,105,020	5.1%	-0.1%
Expenses	5,453,451	5,480,407	5,547,124	5,427,123	5,683,143	2.5%	4.7%
Difference	383,968	800,858	262,303	686,089	421,877	60.8%	-38.5%
Ending Balance	2,933,868	3,734,726	3,997,029	4,420,815	4,842,692	21.2%	9.5%
<b>WATER</b>							
Beginning Balance	4,815,833	4,606,486	4,373,771	4,373,771	4,226,956	-3.4%	-3.4%
Revenues	748,989	714,397	1,008,095	1,022,247	1,125,655	11.7%	10.1%
Expenses*	958,336	947,112	1,194,073	1,169,062	1,038,595	-13.0%	-11.2%
Difference	(209,347)	(232,715)	(185,978)	(146,815)	87,060	-146.8%	-159.3%
Ending Balance**	4,606,486	4,373,771	4,187,793	4,226,956	4,314,016	3.0%	2.1%
<b>MOTOR FUEL TAX</b>							
Beginning Balance	438,646	453,357	468,497	468,497	429,295	-8.4%	-8.4%
Revenues	68,824	63,790	53,602	61,943	61,888	15.5%	-0.1%
Expenses	54,113	48,649	68,000	101,145	50,000	-26.5%	-50.6%
Difference	14,711	15,140	(14,398)	(39,202)	11,888	-182.6%	-130.3%
Ending Balance	453,357	468,497	454,099	429,295	441,183	-2.8%	2.8%
<b>CAPITAL IMPROVEMENTS</b>							
Beginning Balance	5,614,073	6,335,252	7,069,126	7,069,126	7,745,100	9.6%	9.6%
Revenues	1,562,722	1,792,397	1,683,000	1,727,250	4,180,250	148.4%	142.0%
Expenses	841,543	1,058,523	1,168,308	1,051,276	9,623,250	723.7%	815.4%
Difference	721,179	733,874	514,692	675,974	(5,443,000)	-1157.5%	-905.2%
Ending Balance	6,335,252	7,069,126	7,583,818	7,745,100	2,302,100	-69.6%	-70.3%
<b>BUSINESS DISTRICT</b>							
Beginning Balance	520	215,170	87,081	87,081	363,019	316.9%	316.9%
Revenues	4,279,264	30,035	403,000	450,464	509,300	26.4%	13.1%
Expenses	4,064,614	158,124	228,000	174,526	363,797	59.6%	108.4%
Difference	214,650	(128,089)	175,000	275,938	145,503	-16.9%	-47.3%
Ending Balance	215,170	87,081	262,081	363,019	508,522	94.0%	40.1%
<b>TOTAL ALL FUNDS</b>							
<b>BEGINNING FUND BALANCE</b>	13,418,972	14,544,133	15,733,201	15,733,201	17,185,185	9.2%	9.2%
<b>TOTAL REVENUES</b>	12,497,218	8,881,884	8,957,124	9,375,116	11,982,113	33.8%	27.8%
<b>TOTAL EXPENSES</b>	11,372,057	7,692,816	8,205,505	7,923,132	16,758,785	104.2%	111.5%
<b>DIFFERENCE</b>	1,125,161	1,189,068	751,619	1,451,984	(4,776,672)	-735.5%	-429.0%
<b>ENDING FUND BALANCES</b>	14,544,133	15,733,201	16,484,820	17,185,185	12,408,513	-24.7%	-27.8%

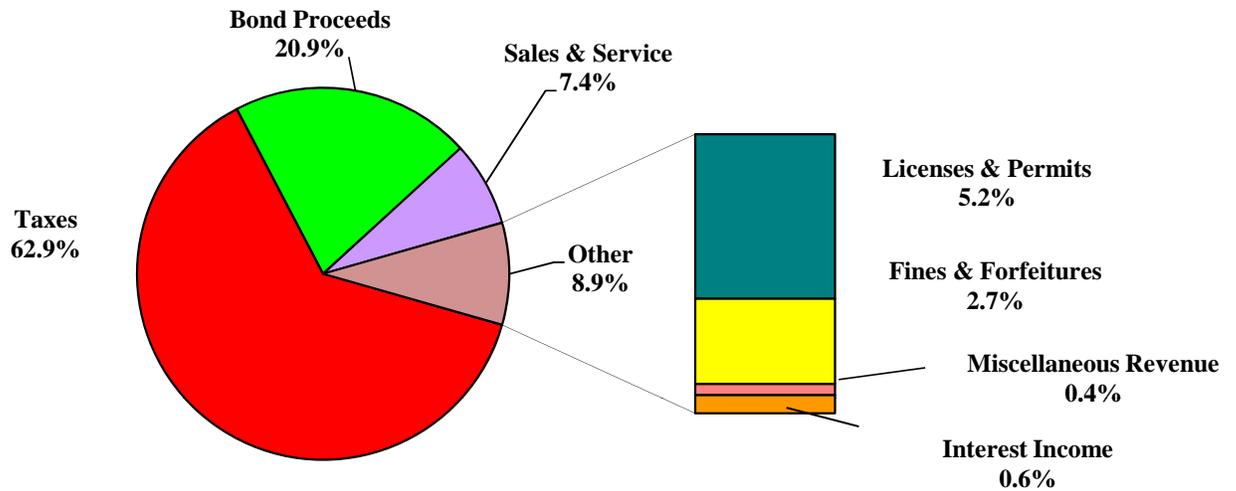
\*Expenses include depreciation for comparison purposes.

\*\* 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 2013-2014 Adopted Budget

	General Fund	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Taxes	4,898,095	1,632,000	508,000	51,430	447,000	7,536,525
Sales & Service	223,300		1,200		658,000	882,500
Licenses & Permits	625,925					625,925
Fines & Forfeitures	305,600				19,500	325,100
Bond Proceeds		2,500,000				2,500,000
Miscellaneous Revenue	32,100	250		9,988	1,155	43,493
Interest Income	20,000	48,000	100	470		68,570
<b>Totals</b>	<b>\$ 6,105,020</b>	<b>\$ 4,180,250</b>	<b>\$ 509,300</b>	<b>\$ 61,888</b>	<b>\$ 1,125,655</b>	<b>\$ 11,982,113</b>

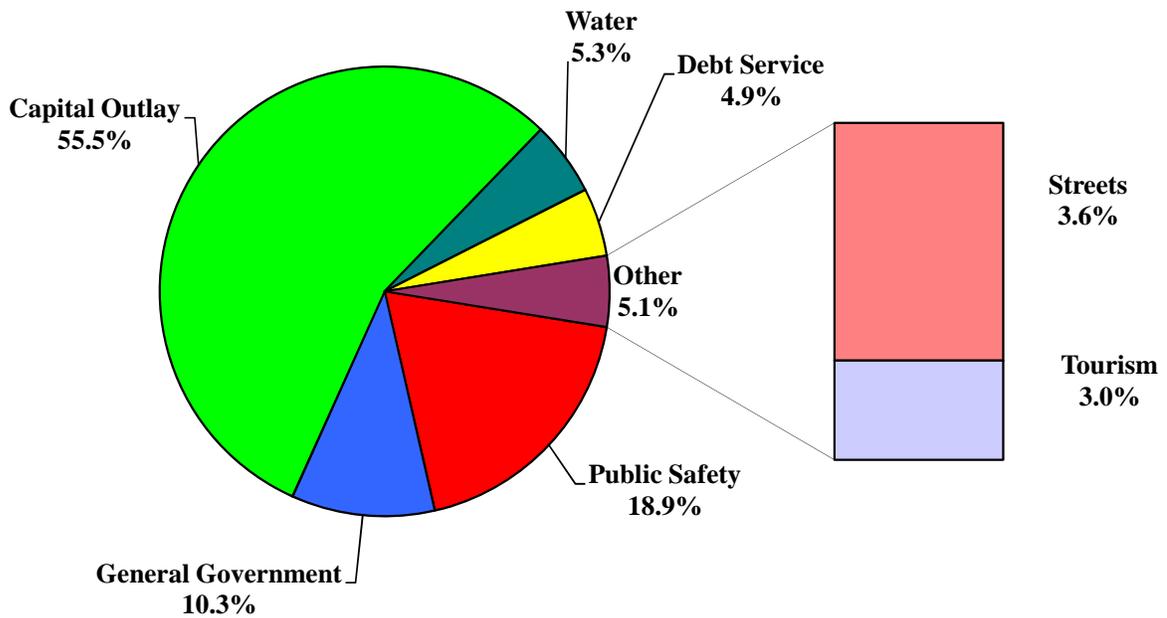


**Taxes represent 63% of total revenues for Fiscal Year 2013-14.**

## All Fund Expenditure/Expense Summary Fiscal Year 2013-2014 Adopted Budget

	General Fund	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Capital Outlay		\$ 9,257,000			\$ 42,000	\$ 9,299,000
Public Safety	3,161,663					3,161,663
General Government	1,717,520		10,000			1,727,520
Debt Service		366,250	353,797		104,280	824,327
Public Services - Streets	552,502			50,000		602,502
Public Services - Water*					892,315	892,315
Tourism	251,458					251,458
<b>Totals</b>	<b>\$ 5,683,143</b>	<b>\$ 9,623,250</b>	<b>\$ 363,797</b>	<b>\$ 50,000</b>	<b>\$ 1,038,595</b>	<b>\$ 16,758,785</b>

\*Water expenses include depreciation.



**Capital Outlay represents 56% of all Fiscal Year 2013/14 expenditures.**

*City of Oakbrook Terrace, Illinois*

Comparison of Revenues

Description	Actual FY 2012	Amended Budget FY 2013	Estimated Revenues FY 2013	Adopted Budget FY 2014	% Change From FY 13 Estimate
<b>General Fund</b>					
Taxes					
Property - Corporate	\$ 330,288	\$ 345,375	\$ 344,758	\$ 296,036	-14.1%
Road and Bridge Tax	6,881	7,000	2,450	2,450	0.0%
Sales Taxes	1,634,226	1,684,000	1,684,000	1,650,000	-2.0%
Home Rule Sales Tax Diversion	284,098				DNA
Use Tax	31,133	34,784	32,437	32,437	0.0%
Utility Taxes	1,101,061	780,000	900,000	900,000	0.0%
Income Tax	180,803	155,000	187,792	187,792	0.0%
Replacement Tax	2,985	3,093	2,600	2,600	0.0%
Amusement Tax	214,726	187,000	180,000	182,000	1.1%
Video Gaming			4,700	14,280	203.8%
Off-Track Betting Tax		245,000	270,000	270,000	0.0%
Hotel/Motel Tax	1,193,706	1,155,000	1,300,000	1,300,000	0.0%
Hotel/Motel Extended	143,521	130,000	60,500	60,500	0.0%
Licenses and Permits					
Liquor License	78,565	102,000	110,000	85,000	-22.7%
Business Licenses	113,053	117,000	134,500	135,500	0.7%
Massage Licenses	1,500	1,500	1,000	1,000	0.0%
Bus. Registration Fee	2,775	2,850	5,175	5,175	0.0%
Video Gaming License			11,000	17,000	54.5%
Other Licenses	18,600	17,200	17,200	17,200	0.0%
Franchise Fees	59,900	58,000	62,000	65,000	4.8%
Building Permits	301,163	200,000	300,000	300,000	0.0%
Other Permits		50		50	DNA
Fines and Fofeitures					
Tickets	5,685	6,700	6,700	6,700	0.0%
Towing Fees	108,500	110,000	105,000	105,000	0.0%
Court Fines	183,016	153,000	138,000	138,000	0.0%
Admin Adjud. Fees	2,800	3,000	1,000	3,000	200.0%
Business License Registration Penalty	1,695		3,000	1,700	-43.3%
E-Citation Tickets	1,078	1,200	200	1,200	500.0%
DUI Tech Fees	57,886	118,200	50,000	50,000	0.0%
Sales and Service					
Library Fees	5,342	5,500	5,500	5,500	0.0%
Rental Inspection Fees	6,750	7,000	7,000	7,000	0.0%
Zoning Fees	32,967	25,000	32,300	32,300	0.0%
Report Fees	1,573	1,500	1,500	1,500	0.0%
Charges for Services	15,184	4,500	3,500	3,500	0.0%
Digital Sign Fees				75,000	DNA
Antennae Income	89,052	93,800	93,800	98,500	5.0%
Miscellaneous Revenue					
Recreation Fees	605	675	600	600	0.0%
Auction Proceeds	6,176	7,500	11,000	7,500	-31.8%
Investment Income	19,492	18,000	20,000	20,000	0.0%
Miscellaneous Revenue	27,481	10,000	7,000	7,000	0.0%
Special Events Sponser	17,000	19,000	17,000	17,000	0.0%
<b>Total General Fund</b>	<b>6,281,265</b>	<b>5,809,427</b>	<b>6,113,212</b>	<b>6,105,020</b>	<b>-0.13%</b>

*City of Oakbrook Terrace, Illinois*

Comparison of Revenues

Description	Actual FY 2012	Amended Budget FY 2013	Estimated Revenues FY 2013	Adopted Budget FY 2014	% Change From FY 13 Estimate
<b>Capital Improvement Fund</b>					
Taxes					
Home Rule Sales Tax	1,245,528	1,600,000	1,632,000	1,632,000	0.0%
Electric Utility Tax	452,504				
Sales and Service					
Property Sales/Lease	11,340	12,000	7,000		-100.0%
Miscellaneous					
Investment Income	43,826	31,000	48,000	48,000	0.0%
Narrow Banding Grant	8,200				DNA
Curb & Gutter Grant	30,000	40,000	40,000		-100.0%
Miscellaneous Revenue	1,000		250	250	0.0%
<b>Total Revenues</b>	<b>1,792,397</b>	<b>1,683,000</b>	<b>1,727,250</b>	<b>1,680,250</b>	<b>-2.7%</b>
Operating Transfers In: Bond Proceeds				2,500,000	DNA
<b>Total Capital Improvement Fund</b>	<b>1,792,397</b>	<b>1,683,000</b>	<b>1,727,250</b>	<b>4,180,250</b>	<b>142%</b>
<b>Business District</b>					
Sales Tax	17,411	90,000	275,000	328,000	19.3%
Business District Tax	2,297	278,000	40,000	90,000	125.0%
Home Rule Sales Tax	2,344		40,000	90,000	125.0%
Charges for Services	6,671	35,000	1,200	1,200	0.0%
Interest Earnings	139		100	100	0.0%
Per-Diem Penalty			18,276		-100.0%
Miscellaneous Revenue	1,172		75,888		-100.0%
<b>Total Business District</b>	<b>30,035</b>	<b>403,000</b>	<b>450,464</b>	<b>509,300</b>	<b>13.1%</b>
<b>Motor Fuel Tax Fund</b>					
Motor Fuel Tax	53,332	53,137	51,430	51,430	0.0%
Misc. Revenues	9,988		9,988	9,988	0.0%
Interest Earnings	469	465	525	470	-10.5%
<b>Total Motor Fuel Tax</b>	<b>63,790</b>	<b>53,602</b>	<b>61,943</b>	<b>61,888</b>	<b>-0.1%</b>
<b>Water and Sewer Fund</b>					
Taxes					
Off-Track Betting Tax	259,816				DNA
Electric Utility Tax		472,000	447,000	447,000	DNA
Fines and Forfeitures					
Penalties/Fines	7,908	8,500	19,500	19,500	0.0%
Sales and Service					
Sale of Water	433,871	486,203	524,000	600,000	14.5%
Water Meter Sales		6,000	3,000	3,000	DNA
Tap on Fees	5,000			55,000	DNA
Miscellaneous Revenue					
Interest Earnings	89	100	155	155	0.0%
Transfer In From Capital Projects		27,592	27,592		-100.0%
Miscellaneous Revenue	7,714	7,700	1,000	1,000	0.0%
<b>Total Water and Sewer</b>	<b>714,397</b>	<b>1,008,095</b>	<b>1,022,247</b>	<b>1,125,655</b>	<b>10.1%</b>
<b>Total Fund Revenue*</b>	<b>\$ 8,881,884</b>	<b>\$ 8,957,124</b>	<b>\$ 9,375,116</b>	<b>\$ 11,982,113</b>	<b>27.8%</b>

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

*City of Oakbrook Terrace, Illinois*

Comparison of Expenditures/Expenses

Description	Actual FY 2012	Amended Budget FY 2013	Estimated Expenditures/ Expenses FY 2013	Adopted Budget FY 2014	% Change from FY 13 Estimate
<b>General Fund</b>					
General Government					
Executive Management	\$ 716,851	\$ 644,956	\$ 608,042	\$ 721,264	18.6%
Building and Zoning	352,820	376,573	371,326	325,356	-12.4%
Special Events	117,372	151,335	140,129	151,667	8.2%
Finance Department	362,089	405,472	437,896	491,233	12.2%
Economic Development	218,469	282,500	203,560	28,000	-86.2%
Subtotal	1,767,602	1,860,836	1,760,953	1,717,520	-2.5%
Public Safety					
Police Department**	2,945,788	2,898,357	2,893,960	3,142,611	8.6%
Police Commission	10,443	24,052	16,805	19,052	13.4%
Subtotal	2,956,231	2,922,409	2,910,765	3,161,663	8.6%
Public Services - Street Division	528,138	533,165	519,997	552,502	6.3%
Culture & Recreation					
Tourism	228,438	230,714	235,408	251,458	6.8%
<b>Total General Fund</b>	<b>5,480,408</b>	<b>5,547,124</b>	<b>5,427,123</b>	<b>5,683,143</b>	<b>4.72%</b>
<b>Capital Improvement Fund</b>					
Capital Outlay	358,026	806,152	688,692	9,257,000	1244.1%
Debt Service	700,497	362,156	362,584	366,250	1.0%
<b>Total Capital Improvement Fund</b>	<b>1,058,523</b>	<b>1,168,308</b>	<b>1,051,276</b>	<b>9,623,250</b>	<b>815.4%</b>
<b>Business District</b>	158,124	228,000	174,526	363,797	108.4%
<b>Motor Fuel Tax Fund</b>	48,649	68,000	101,145	50,000	-50.6%
<b>Water Fund***</b>	947,111	1,194,073	1,169,062	1,038,595	-11.2%
<b>Total Fund Expenditures</b>	<b>\$ 7,692,816</b>	<b>\$ 8,205,505</b>	<b>\$ 7,923,132</b>	<b>\$ 16,758,785</b>	<b>111.5%</b>

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

\*\*\*Includes actual depreciation expense for FY 2012 and estimated depreciation for FY 13 and FY 14.

# 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, 2014

Description	General Fund	Capital Improvement Fund	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>509,300</b>	<b>61,888</b>	<b>8,356,458</b>	<b>100%</b>
<b>Expenditures</b>						
Current						
General Government	1,717,520		10,000		1,727,520	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>5,683,143</b>	<b>9,623,250</b>	<b>363,797</b>	<b>50,000</b>	<b>15,720,190</b>	<b>100%</b>
Excess (Deficiency) of Revenue Over Expenditures	421,877	(7,943,000)	145,503	11,888	(7,363,732)	
Other Financing Sources (Uses)						
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	421,877	(5,443,000)	145,503	11,888	(4,863,732)	
Fund Balances						
Beginning May 1 - Projected	4,420,815	7,745,100	363,017	429,295	12,958,227	
<b>Ending April 30 - Projected</b>	<b>\$ 4,842,692</b>	<b>\$ 2,302,100</b>	<b>\$ 508,520</b>	<b>\$ 441,183</b>	<b>\$ 8,094,495</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, 2013

Description	General Fund	Capital Improvement Fund	Special Revenue		Totals	% of Total
			Business District	Motor Fuel Tax Fund		
<b>Revenue</b>						
Local Taxes	\$ 3,059,958	\$ 1,632,000	\$ 80,000		\$ 4,771,958	57%
Intergovernmental	1,909,279	40,000	275,000	61,418	2,285,697	27%
Licenses & Permits	640,875				640,875	8%
Fines & Forfeits	303,900				303,900	4%
Charges for Services	143,600		1,200		144,800	2%
Investment Income	20,000	48,000	100	525	68,625	1%
Miscellaneous	35,600	7,250	94,164		137,014	2%
<b>Total Revenue</b>	<b>6,113,212</b>	<b>1,727,250</b>	<b>450,464</b>	<b>61,943</b>	<b>8,352,869</b>	<b>100%</b>
<b>Expenditures</b>						
<b>Current</b>						
General Government	1,760,953		21,893		1,782,846	26%
Public Safety	2,910,765				2,910,765	43%
Public Services	519,997			101,145	621,142	9%
Tourism	235,408				235,408	3%
Capital Outlay		688,692			688,692	10%
Debt Service		362,584	152,633		515,217	8%
<b>Total Expenditures</b>	<b>5,427,123</b>	<b>1,051,276</b>	<b>174,526</b>	<b>101,145</b>	<b>6,754,070</b>	<b>100%</b>
Excess (Deficiency) of Revenue Over Expenditures	686,089	675,974	275,938	(39,202)	1,598,799	
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Financing Uses	686,089	675,974	275,938	(39,202)	1,598,799	
<b>Fund Balances</b>						
Beginning May 1 - Projected	3,734,726	7,069,126	87,079	468,497	11,359,428	
<b>Ending April 30 - Projected</b>	<b>\$ 4,420,815</b>	<b>\$ 7,745,100</b>	<b>\$ 363,017</b>	<b>\$ 429,295</b>	<b>\$ 12,958,227</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, 2013

Description	General Fund	Capital Improvement Fund	Special Revenue		Totals	% of Total
			Business District	Motor Fuel Tax Fund		
<b>Revenue</b>						
Local Taxes	\$ 2,842,375	\$ 1,600,000	\$ 278,000		\$ 4,720,375	59%
Intergovernmental	1,883,877		90,000	\$ 53,137	2,027,014	26%
Licenses & Permits	498,600				498,600	6%
Fines & Forfeits	392,100				392,100	5%
Charges for Services	137,300	12,000	35,000		184,300	2%
Investment Income	18,000	31,000		465	49,465	1%
Miscellaneous	37,175	40,000			77,175	1%
<b>Total Revenue</b>	<b>5,809,427</b>	<b>1,683,000</b>	<b>403,000</b>	<b>53,602</b>	<b>7,949,029</b>	<b>100%</b>
<b>Expenditures</b>						
<b>Current</b>						
General Government	1,860,836		75,000		1,935,836	28%
Public Safety	2,922,409				2,922,409	42%
Public Services	533,165			68,000	601,165	9%
Tourism	230,714				230,714	3%
Capital Outlay		806,152			806,152	11%
Debt Service		362,156	153,000		515,156	7%
<b>Total Expenditures</b>	<b>5,547,124</b>	<b>1,168,308</b>	<b>228,000</b>	<b>68,000</b>	<b>7,011,432</b>	<b>100%</b>
Excess (Deficiency) of Revenue Over Expenditures	262,303	514,692	175,000	(14,398)	937,597	
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Financing Uses	262,303	514,692	175,000	(14,398)	937,597	
<b>Fund Balances</b>						
Beginning May 1 - Projected	3,734,726	7,069,124	87,081	468,497	11,359,428	
<b>Ending April 30 - Projected</b>	<b>\$ 3,997,029</b>	<b>\$ 7,583,816</b>	<b>\$ 262,081</b>	<b>\$ 454,099</b>	<b>\$ 12,297,025</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, 2012 (prior year)

Description	General Fund	Capital Improvement Fund	Special Revenue		Totals	% of Total
			Business District	Motor Fuel Tax Fund		
<b>Revenue</b>						
Local Taxes	\$ 2,983,302	\$ 452,504	4,641		\$ 3,440,447	42%
Intergovernmental	1,856,028	\$ 1,567,826	\$ 17,411	63,320	3,504,585	43%
Licenses & Permits	575,556				575,556	7%
Fines & Forfeits	360,660				360,660	4%
Charges for Services	150,867		6,671		157,538	2%
Investment Income	19,492	43,826	139	469	63,926	1%
Miscellaneous	51,262	12,340	1,172		64,774	1%
<b>Total Revenue</b>	<b>5,997,166</b>	<b>2,076,495</b>	<b>30,033</b>	<b>63,788</b>	<b>8,167,485</b>	<b>100%</b>
<b>Expenditures</b>						
Current						
General Government	1,767,602		5,492		1,773,094	26%
Public Safety	2,956,231				2,956,231	44%
Public Services	528,138			48,649	576,787	9%
Tourism	228,438				228,438	3%
Capital Outlay		358,026			358,026	5%
Debt Service		700,497	152,632		853,129	13%
<b>Total Expenditures</b>	<b>5,480,408</b>	<b>1,058,523</b>	<b>158,124</b>	<b>48,649</b>	<b>6,745,705</b>	<b>100%</b>
Excess (Deficiency) of Revenue						
Over Expenditures	516,758	1,017,971	(128,091)	15,139	1,421,778	
Other Financing Sources (Uses)						
Transfers In	284,098	(284,098)				
Transfers Out						
<b>Total Other Financing Sources (Uses)</b>	<b>284,098</b>	<b>(284,098)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Fund Balances						
Beginning May 1 - Actual	2,933,869	6,335,251	215,170	453,357	9,937,647	
<b>Ending April 30 - Actual</b>	<b>\$ 3,734,725</b>	<b>\$ 7,069,124</b>	<b>\$ 87,079</b>	<b>\$ 468,496</b>	<b>\$ 11,359,425</b>	

# City of Oakbrook Terrace, Illinois

## Business Type Activities - Water Fund

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

#### Actual FY 2012 through Proposed for FY 2014

Description	FY 2012	FY 2013	FY 2013	FY 2014	% Change
	Actual	Budget	Estimated Actual	Adopted	from FY 13 Estimate
<b>Revenue</b>					
Charges for Services					
User Charges	433,871	486,203	524,000	600,000	14.5%
Connection Charges	5,000			55,000	DNA
Water Meters		6,000	3,000	3,000	0.0%
Penalties/Fines	7,908	8,500	19,500	19,500	0.0%
Non-Operating Revenues					
Electric Utility Tax		472,000	447,000	447,000	0.0%
Off-Track Betting Tax	259,816				
Transfer In From Other Funds		27,592	27,592		-100.0%
Investment Income	89	100	155	155	0.0%
Miscellaneous	7,714	7,700	1,000	1,000	0.0%
<b>Total Revenues</b>	<b>714,397</b>	<b>1,008,095</b>	<b>1,022,247</b>	<b>1,125,655</b>	<b>10.1%</b>
<b>Expenses</b>					
Public Services - Water Division*	947,111	1,194,073	1,169,062	1,038,595	-11.2%
<b>Total Expenses</b>	<b>947,111</b>	<b>1,194,073</b>	<b>1,169,062</b>	<b>1,038,595</b>	<b>-11.2%</b>
Net Income (Loss)	(232,715)	(185,978)	(146,815)	87,060	-159.3%
Net Assets					
Beginning May 1 - Projected	4,606,486	4,373,771	4,373,771	4,226,955	-3.4%
<b>Ending April 30 - Projected</b>	<b>4,373,771</b>	<b>4,187,793</b>	<b>4,226,955</b>	<b>4,314,015</b>	<b>2.1%</b>

\*includes depreciation expenses

# City of Oakbrook Terrace, Illinois

## Fund Balances of Governmental Funds

Last Ten Fiscal Years

April 30, 2012

Fiscal Year	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<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	110,743	
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	1,604,832	
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>	<u>1,715,575</u>	
<b>All Other Governmental Funds</b>										
Reserved										
Reserved for Prepaid Items, Reported In:										
Capital Improvement Funds		1,650								
Special Revenue Funds										90,000
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	455,417	
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	3,001,827	
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>	<u>3,547,244</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>	<u>5,262,819</u>	
<b>Post GASB 54*</b>										
<b>General Fund</b>										
Nonspendable										
Prepaid Items	170,937	73,188								
Inventories	48,856	47,258								
Restricted for										
DUI Equipment	77,322	74,710								
Unassigned	<u>3,437,540</u>	<u>2,738,713</u>								
Total General Fund	<u>3,734,655</u>	<u>2,933,869</u>								
<b>All Other Governmental Funds</b>										
Nonspendable										
Prepaid Items		1,650								
Advances	109,747	114,747								
Restricted for										
Business District	87,079	215,170								
Maintenance of Roadways	468,497	453,357								
SSA II Debt Service	1,417	932								
Committed to										
Capital Improvements	6,959,377	6,218,854								
Assigned to										
Capital Projects	<u>27,587</u>	<u>27,560</u>								
Total All Other Governmental Funds	<u>7,653,704</u>	<u>7,032,270</u>								
Total All Governmental Funds	<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, 2012

Fiscal Year	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Revenues</b>										
Taxes	\$ 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	3,930,052
Intergovernmental	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	274,342
Charges for Services	68,487	106,232	28,140	137,560	171,929	77,370	97,968	134,998	72,583	44,980
Fines and Forfeitures	355,087	420,588	290,467	304,648	198,513	173,700	122,105	79,585	149,506	110,222
Fees, Licenses & Permits	574,476	462,675	419,880	411,601	430,229	473,434	562,567	415,757	396,947	498,283
Investment Income	63,953	55,909	102,989	202,274	382,993	314,405	89,834	50,099	66,497	248,082
Miscellaneous	160,478	132,180	270,808	150,855	149,111	127,138	61,789	93,879	38,528	110,440
<b>Total Revenues</b>	<b>8,730,146</b>	<b>8,058,193</b>	<b>7,690,273</b>	<b>9,254,511</b>	<b>9,676,527</b>	<b>9,064,594</b>	<b>7,489,382</b>	<b>6,296,749</b>	<b>6,252,388</b>	<b>5,216,401</b>
<b>Expenditures</b>										
General Government	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	1,550,006
Public Safety	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	2,546,377
Public Services	566,274	538,731	630,563	671,848	665,446	670,079	572,668	550,349	514,776	794,789
Tourism	228,438	209,778	240,097	248,734	260,259	254,793	276,360	244,479	413,755	459,419
Capital Outlay	439,030	231,173	2,502,208	4,922,916	1,702,874	1,209,570	223,267	443,913	2,103,681	2,200,440
Debt Service										
Principal	520,000	465,000	872,683	366,790	350,650	340,080	304,462	293,940	278,940	225,000
Interest	380,996	323,137	282,390	129,527	89,511	95,961	86,610	93,523	100,211	121,838
<b>Total Expenditures</b>	<b>7,307,926</b>	<b>10,950,681</b>	<b>9,797,599</b>	<b>11,825,174</b>	<b>8,376,245</b>	<b>7,650,300</b>	<b>6,048,686</b>	<b>6,359,070</b>	<b>7,798,481</b>	<b>7,897,869</b>
Excess (Deficiency) of Revenues over Expenditures	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)	(2,681,468)
<b>Other Financing Sources (Uses)</b>										
Bond Proceeds		4,255,000		5,000,000						
Transfers In	284,098	(27,854)			600,000	288,841		19,963	13,595	450,000
Transfers Out	(284,098)			(5,399)	(600,000)			(19,963)	(13,595)	(450,000)
<b>Total Other Financing Sources (Uses)</b>		<b>4,227,146</b>		<b>4,994,601</b>		<b>288,841</b>				
<b>Net Change in Fund Balance</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>(2,681,468)</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>										
Total Expenditures	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	7,897,869
Less Capital Outlay	(367,031)	(150,387)	(2,353,199)	(4,831,961)	(1,551,794)	(1,239,005)	(223,267)	(443,913)	(2,103,681)	(2,200,440)
<b>Net Noncapital Expenditures</b>	<b>6,940,895</b>	<b>10,800,294</b>	<b>7,444,400</b>	<b>6,993,213</b>	<b>6,824,451</b>	<b>6,411,295</b>	<b>5,825,419</b>	<b>5,915,157</b>	<b>5,694,800</b>	<b>5,697,429</b>
<b>Total Debt Service</b>	<b>900,996</b>	<b>788,137</b>	<b>1,155,073</b>	<b>496,317</b>	<b>440,161</b>	<b>436,041</b>	<b>391,072</b>	<b>387,463</b>	<b>379,151</b>	<b>346,838</b>
<b>Percentage of Debt Service to Noncapital Expenditures</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>6.09%</b>
<b>Percentage of Debt Service to Capital Expenditures</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>	<b>15.76%</b>

Data Source - Audited Financial Statements

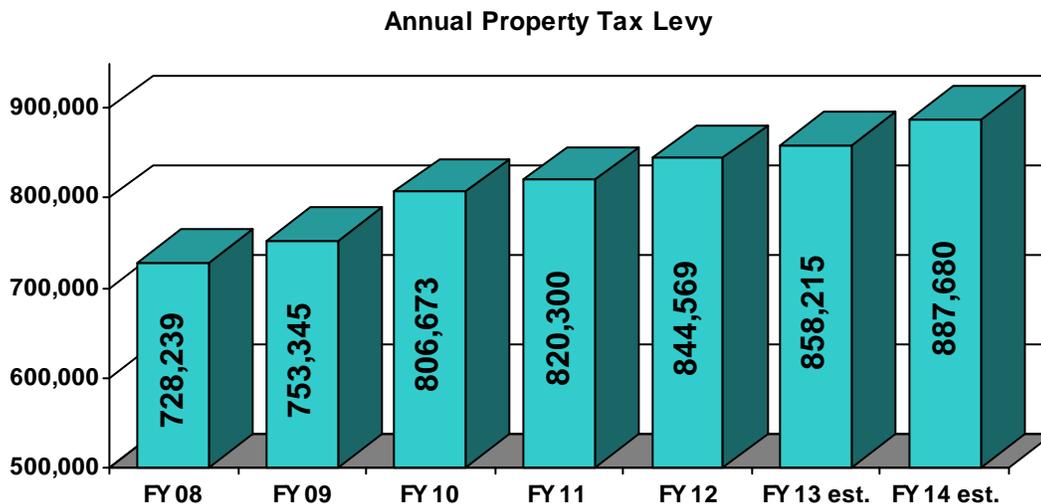
For the fiscal year ended April 30, 2012, total General Fund revenues were \$6.28 million, representing an increase of \$443,846 or 7.6% from fiscal year 2011. The fiscal year 2012 overall revenue increase appears to be a sign that the local economy is improving. For the current fiscal year ending April 30, 2013, General Fund revenues are estimated to be \$6.11 million. For fiscal year 2014 projected revenues are \$6,105,020 million, representing a decrease of \$8,192 over the current year estimate.

**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 2012 property taxes represented \$330,288, or 5.2% of all General Fund revenues. Property taxes for the Police Pension were \$514,281. Combined property tax revenue for fiscal year 2012 was \$844,569, representing a 3% increase over fiscal year 2011.

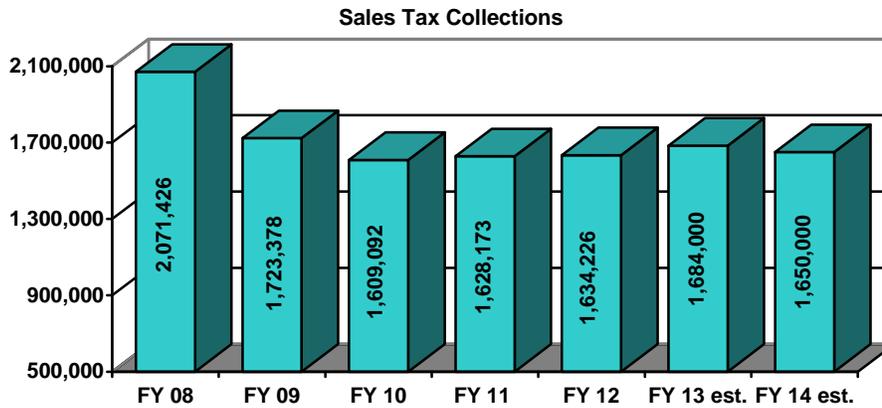
Oakbrook Terrace is a home rule community and normally would have an unlimited ability to levy property taxes to help pay for all city services, however, the City Council has chosen to implement the provisions of the Illinois Property Tax Extension Limitation Law, in effect imposing on the City the “property tax cap” limitations that existed prior to the attainment of home rule status. The cap increase for the 2012 levy was 3%, plus any capture from new property growth. The 2012 levy was \$887,680, of which the City will receive actual property taxes for in fiscal year 2014.

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, 2012, sales tax totaled \$1,634,226 or 26% 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 \$1,684,000 for FY 2013. The projected sales tax for FY 2014 is \$1,650,000 which is \$15,774 more than last year’s actual.



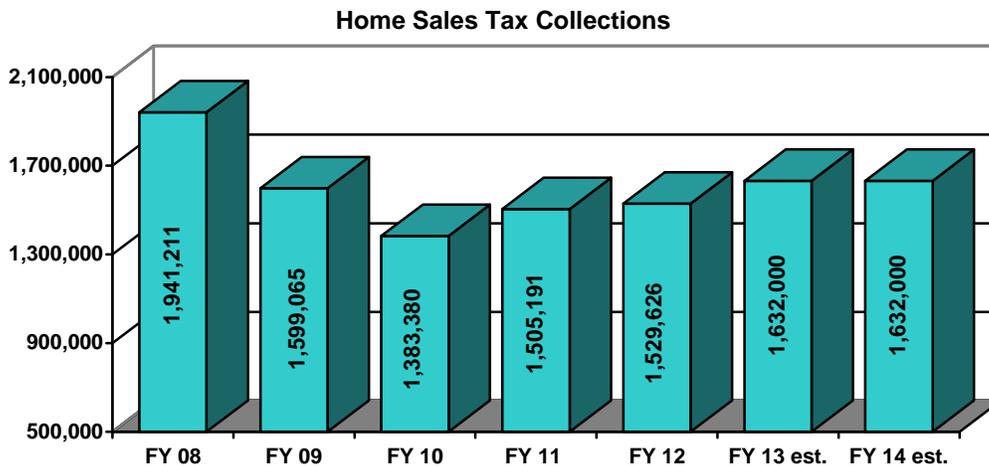
**Home Rule Sales Tax:** Pursuant to Council direction, the revenue from the home rule sales tax will be allocated to the Capital Improvement Fund, not the General Fund. However, for fiscal years 2010, 2011, and 2012 the City Council redirected a portion of the home rule sales tax to the General Fund to mitigate the anticipated year end deficits. The home rules sales tax diversions are detailed below.

Fiscal Year	Diversion Amount
2010	\$500,000
2011	460,475
2012	284,098

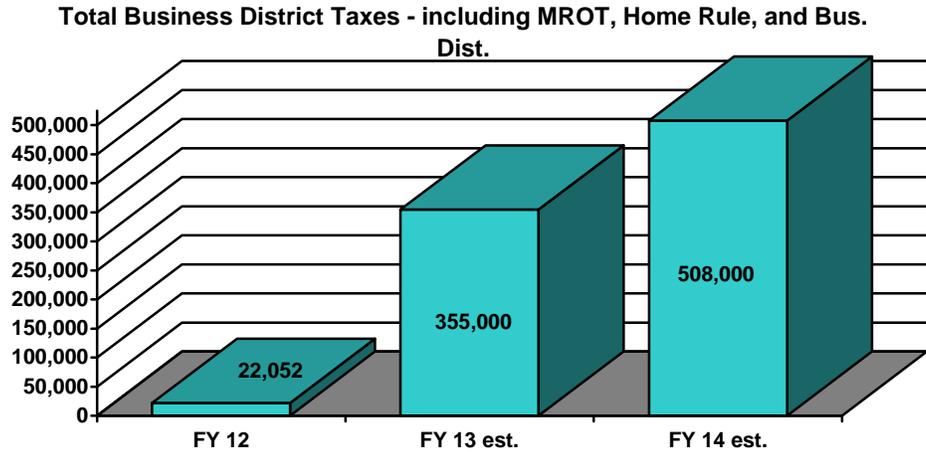
A Home Rule Sales Tax diversion was not needed for FY 2013 for the reasons indicated below.

1. FY 2012 General Fund revenues significantly increased by 7.6% or \$443,846 from FY 2011.
2. Transferring Off-Track Betting fees to the General Fund provides an additional \$270,000 in revenue.

The chart below reflects the actual home rule sales taxes received for the past five (5) years as well as an estimate for FY 2013 and FY 2014. The projected home rule sales tax for FY 2013 is \$1,632,000, which is \$102,374 or 6.7% more than last year’s actual. The same amount is projected for FY 2014.



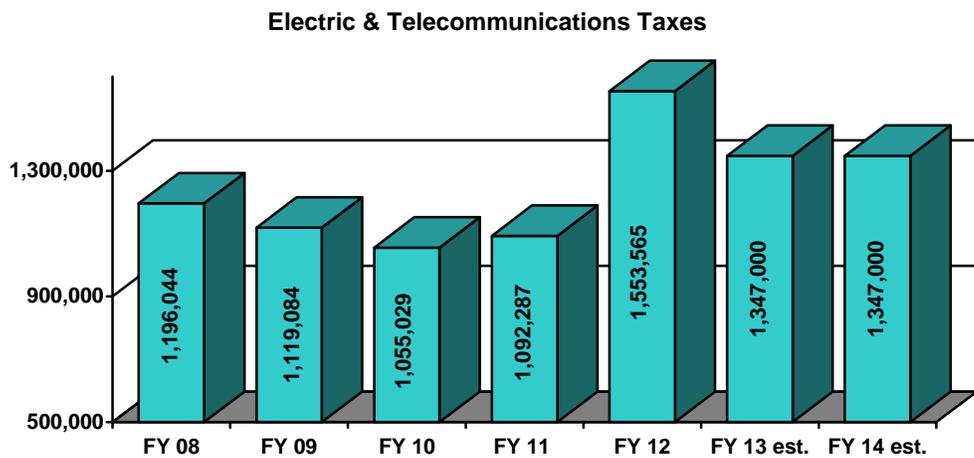
**Business District Taxes:** The Business District’s first retailer, Pete’s Fresh Market, opened in April of 2012. The 1% MROT, 1% Home Rule Sales, and the 1% Business District tax are pledged as the revenue source to repay the debt service on the Business District bonds issued in 2010 and 2012. The table below reflects the Business District’s actual revenues for FY 2012 and estimates for FY 2013 and FY 2014.



**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 2012 totaled \$1,553,565. Of that total, \$1,101,061 was received in the General Fund representing the telecommunications portion, and \$452,504 was allocated to the Capital Improvement Fund, representing the electrical portion.

Included in the chart below, is a combination of electric utility tax and telecommunication tax. Estimates for FY 2013 equal \$1,347,000 and the projection for FY 2014 is the same, with no new growth expected.



**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 2012 were \$180,803. The City expects an increase in State Income Tax for FY 2013 with \$187,792 estimated. Income tax is expected to increase based upon the IML projections. The same amount is projected for FY 2014.

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 2012 totaled \$53,332 and are estimated at \$51,430 for FY 2013 and FY 2014. In fiscal years 2011, 2012, and 2013, the City received an annual grant of \$9,988 for a total of \$29,964 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 \$63,000. Back in FY 2011, the City began using MFT funds to pay for snow removal labor and materials as well as resurfacing. This practice continues through FY 2014.

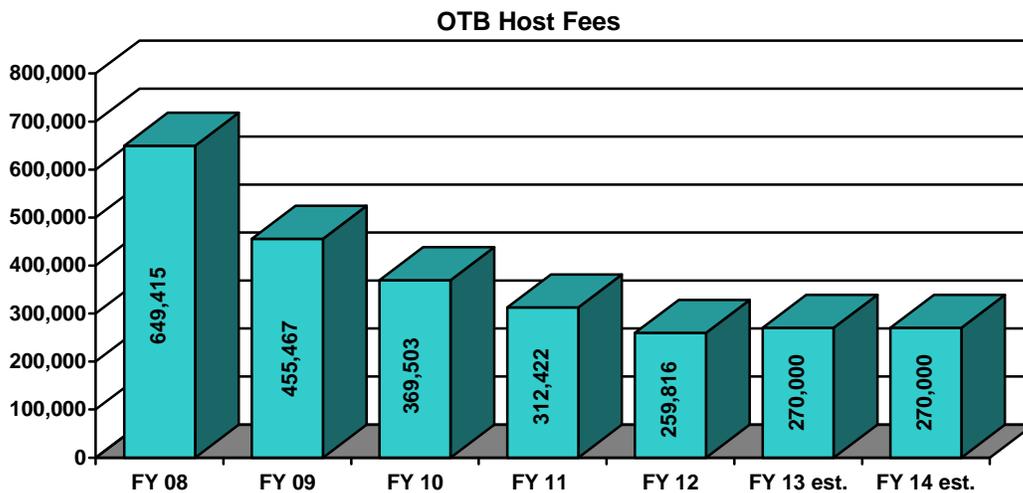
**Licenses, Permits and Fees:** This category includes business and liquor licenses, and building permits. Business and liquor licenses are renewed annually, with business licenses generating \$113,053 and liquor licenses generating \$78,566 for FY 2012. Building Permit fees generated in FY 2012 equaled \$301,163. This revenue source can fluctuate greatly from year to year depending on the level of building activity. The Building Permit estimated revenue for FY 2013 is \$300,000, and projected revenue for FY 2014 is the same.

**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 \$214,726 in FY 2012 representing a 13% or \$31,238 decrease from last year. Amusement Tax receipts for FY 2013 are estimated to be \$180,000 and \$182,000 for FY 2014. The City collects the Amusement Tax from Drury Lane Theater, Jus Fun Amusements, and Redbox.

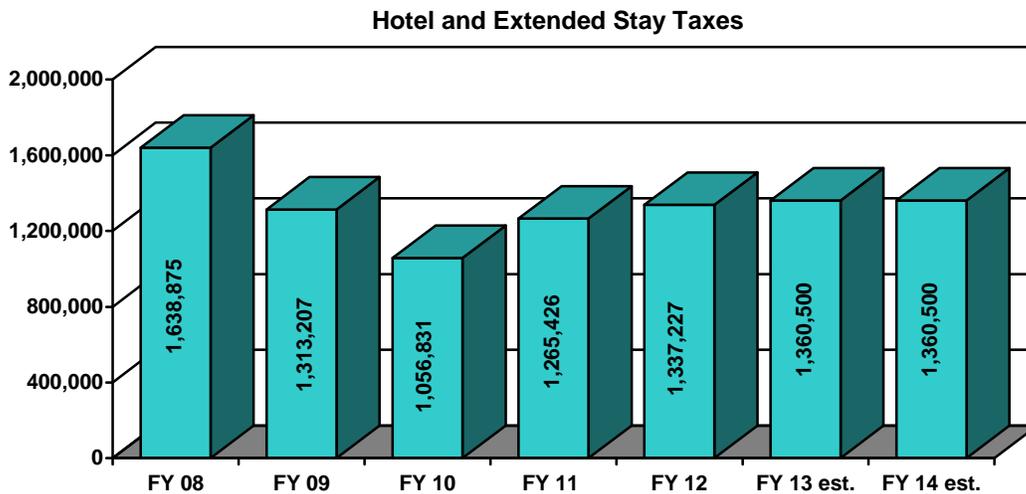
**Administrative Towing Fee:** The Administrative Towing Fee was approved by the City Council at a rate of \$500 per tow with an effective date of January 1, 2010. For FY 2012, the City collected \$108,500 in towing fees representing a decrease of \$53,500 or 33% over last year. In FY 2013 Administrative Towing revenues are expected to be \$105,000 and the same in FY 2014.

**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 2012, it generated \$259,816 in revenue for the City, which was 17% lower than the prior year. The City Council directed staff at their December 8, 2009 meeting, to have all OTB receipts deposited directly into the Water Fund. Prior to this directive, the General Fund received 25% of the OTB proceeds. 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.



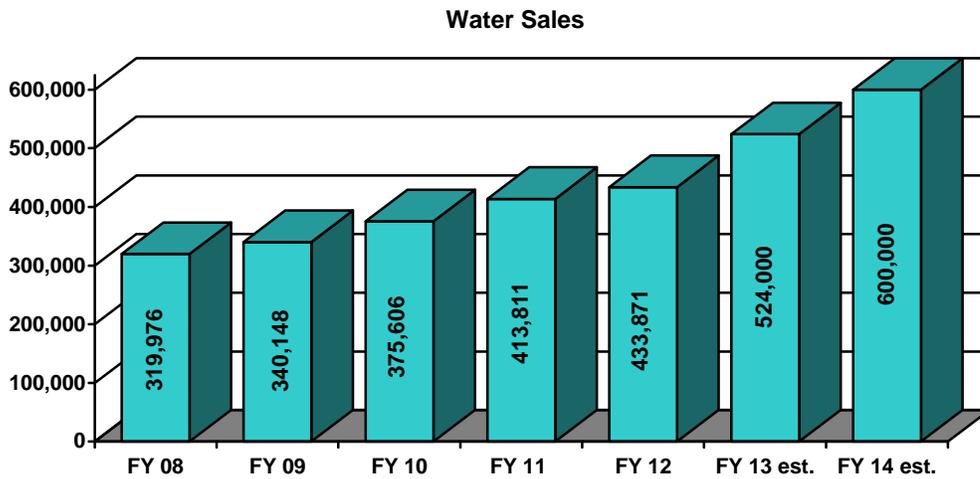
**Hotel/Motel Tax / Home Rule Extended Stay Tax:** The City’s hotel/motel taxes are levied at 6% of all hotel stays, and are the second largest source of General Fund revenue, only behind the local share of the State sales tax. The Extended Stay Tax came into effect as of June 1, 2006. For FY 2012, the hotel/motel taxes combined generated \$1,337,227 or 21% of total General Fund revenues. For FY 2013, the City is estimating the total from both taxes to be at \$1.36 million, and remain flat for FY 2014.



**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 \$433,871 for FY 2012. Revenues from the sale of water are estimated at \$524,000 for FY 2013 and \$600,000 for FY 2014.

The water rate increased in January of 2013 because the DuPage Water Commission increased their rate by \$.60. The DuPage Water Commission increase was precipitated by the City of Chicago’s planned increases for the next three (3) years with respective increases of 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. 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 \$25.92 every month for 0-3,000 gallons of water. After 3,000 gallons residents pay \$8.64 for every 1,000 gallons used. The chart below reflects historical water sales revenues for the past five (5) years, with estimates for FY 2013 and FY 2014.

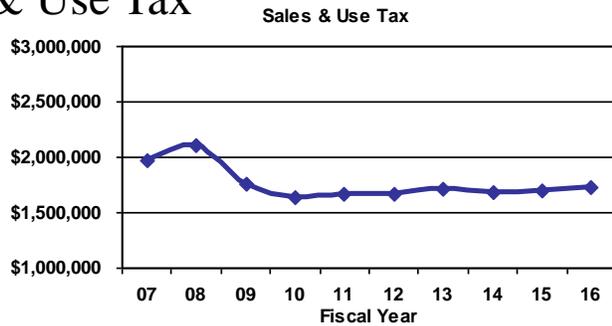


# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Sales & Use Tax

FY	Sales & Use Tax	% Change
07	1,967,493	-4.33%
08	2,103,674	6.92%
09	1,756,024	-16.53%
10	1,636,641	-6.80%
11	1,663,308	1.63%
12	1,665,359	0.12%
13	1,716,437	3.07%
14	1,682,437	-1.98%
15	1,699,261	1.00%
16	1,724,750	1.50%

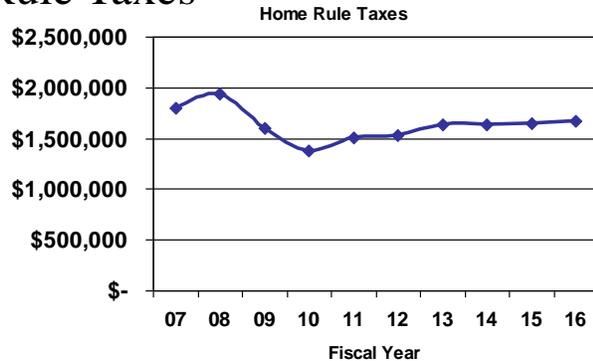


- a. **Fiscal Year 2013:** Sales and use tax expected to increase by 3% or \$51,078 from FY 2012, based upon actual year to date receipts received. Sales tax plateau projected through 2016. The City is still well behind the pre-recession amount of \$2.1 million in 2008.
- b. **Fiscal Year 2014:** Sales and use tax expected to exceed FY 2012 actuals by \$17,078.
- c. **Fiscal Years 2015 & 2016:** Increase of 1% in FY 2015 and 1.5% in FY 2016. Sales and use taxes nearing the \$1.8 million mark in FY 2016 and expected to be slightly less than the FY 2009 actual.

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
07	1,795,493		1,795,493	227.37%
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	1,632,000		1,632,000	6.69%
14	1,632,000		1,632,000	0.00%
15	1,648,320		1,648,320	1.00%
16	1,673,045		1,673,045	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. The City's first Home Rule taxes were received at the end of FY 2006. 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 is expected to achieve a surplus in both FY 2013 and FY 2014, so no diversion is planned at this time.

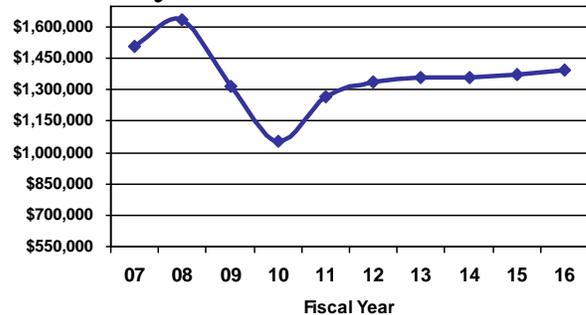
- a. **Fiscal Year 2012:** Home Rule Sales Taxes increased by almost 1.6%.
- b. **Fiscal Year 2013:** Increase of almost 6.7% or \$102,374 expected.
- c. **Fiscal Year 2014:** No growth expected, revenues should remain constant.
- d. **Fiscal Years 2015 & 2016:** Home Rule Sales taxes are expected to exceed FY 2009, FY 2010, and FY 2011 amounts, indicating that Home Rule Sales Taxes are gradually inching towards pre-recession amounts from FY 2007 and 2008.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Hotel/Motel & Extended Stay Taxes

FY	Hotel/Motel (6%)	Extended (6%)	Total	% Change
07	1,476,253	\$ 34,043	1,510,296	17.54%
08	1,586,644	52,231	1,638,875	8.51%
09	1,276,914	36,293	1,313,207	-19.87%
10	1,010,571	46,260	1,056,831	-19.52%
11	1,139,815	125,611	1,265,426	19.74%
12	1,193,706	143,521	1,337,227	5.67%
13	1,300,000	60,500	1,360,500	1.74%
14	1,300,000	60,500	1,360,500	0.00%
15	1,313,000	61,105	1,374,105	1.00%
16	1,332,695	62,022	1,394,717	1.50%

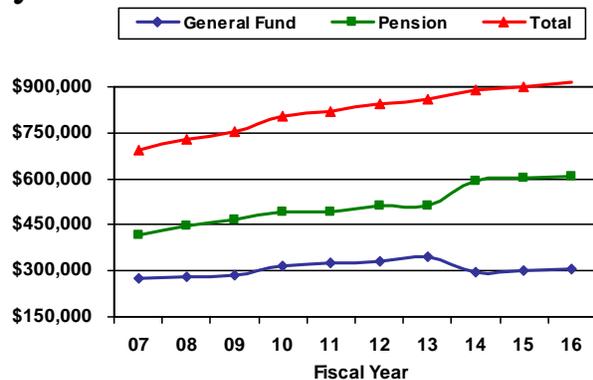


- Fiscal Year 2010:** Hotel and Motel taxes drastically declined from \$1.6 million in FY 2008 to \$1 million in FY 2010. The travel industry suffered significant losses due to the recession of 2008.
- Fiscal Years 2011, 2012, & 2013:** Hotel and Motel Taxes increased by almost 20% in FY 2011 and 6%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

FY	General	Pension	Total	% Change
07	277,394	417,830	695,224	50.90%
08	279,775	448,464	728,239	4.75%
09	285,287	468,058	753,345	3.45%
10	313,759	492,914	806,673	7.08%
11	327,358	492,943	820,300	1.69%
12	330,288	514,281	844,569	2.96%
13	344,758	513,457	858,215	1.62%
14	296,036	591,644	887,680	3.43%
15	300,477	600,519	900,995	1.50%
16	304,984	609,526	914,510	1.50%



- Fiscal Year 2014:** Property taxes are estimated to increase by 3.4%. 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 \$1,051,420. Also, the CPI for tax cap purposes was established at 3%.
- Fiscal Year 2015:** General Fund portion estimated to slightly increase from FY 2014. Total Property taxes are estimated to increase conservatively by 1.5%.
- Fiscal Year 2016:** Property taxes are estimated to increase by 1.5% based upon historical average calculations and capturing new construction.

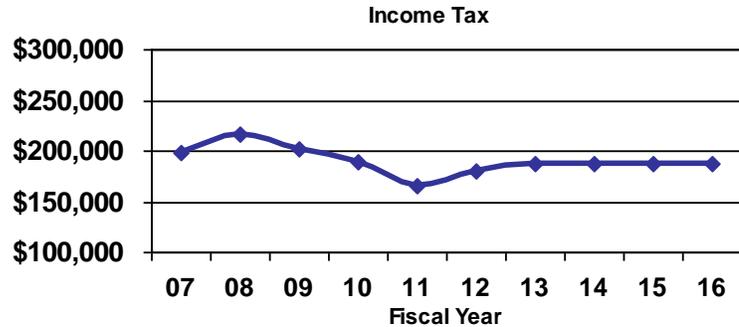
Home rule units have an unlimited ability to levy property taxes for all city services. Even though home rule units have unlimited property taxing power, the City Council has chosen to implement the Illinois Tax Cap law (which applies to non-home rule units). Accordingly, the City Council limits levy increases to the Consumer Price Index (CPI) or five percent (5%) whichever is less. In FY 2010, the Police Pension's portion of the Property Tax Levy was directly deposited in the Pension Fund. This practice will continue for all forthcoming years.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Income Tax

FY	Income Tax	% Change
07	198,376	11.50%
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	187,792	3.87%
14	187,792	0.00%
15	187,792	0.00%
16	187,792	0.00%

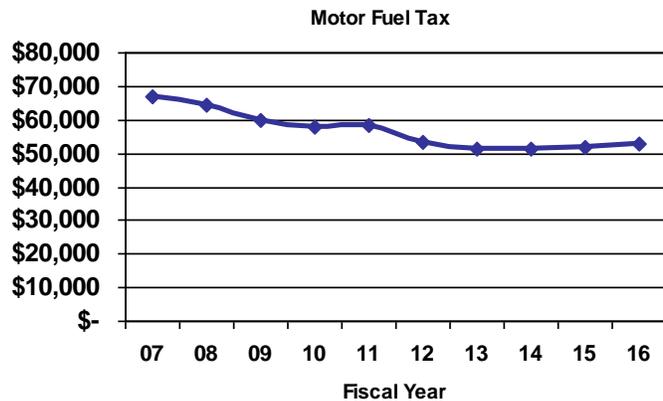


- a. **Fiscal Year 2012:** Income taxes increased by 9% or \$14,930 over FY 2011.
- b. **Fiscal Year 2013:** The per capita rate of \$88 is estimated for FY 2013. Last year's actual per capita rate was \$84.72.
- c. **Fiscal Years 2014, 2015, & 2016:** Income taxes expected to remain flat.

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

### Motor Fuel Tax

FY	Motor Fuel Tax	% Change
07	66,735	0.64%
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	51,430	-3.57%
14	51,430	0.00%
15	51,944	1.00%
16	52,723	1.50%



- a. **Fiscal Years 2013:** The Motor Fuel Tax estimate is expected to decrease by almost 4% from the FY 2012 actual. The estimate is based upon a per capita rate of \$24.10. 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 2014:** Revenues remain unchanged.
- c. **Fiscal Years 2015 & 2016:** The Motor Fuel Tax allotment is estimated to slightly increase by 1% in FY 2015 and 1.5% in FY 2016.

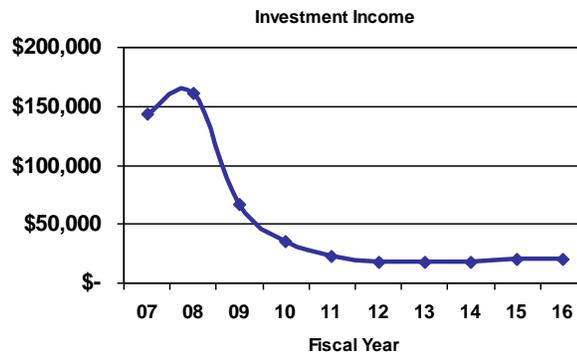
These estimated per capita rates are furnished by the Illinois Municipal League.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Investment Income

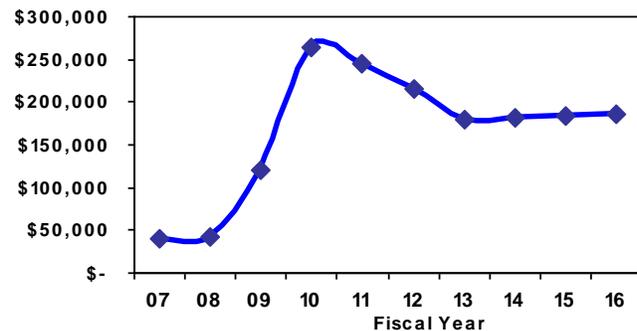
FY	Investment Income	% Change
07	143,513	134.38%
08	161,488	12.52%
09	66,278	-58.96%
10	34,756	-47.56%
11	23,141	-33.42%
12	19,492	-15.77%
13	20,000	2.61%
14	20,000	0.00%
15	20,200	1.00%
16	20,503	1.50%



- a. **Fiscal Years 2009-2012:** City experienced a notable decline in investment income revenue. Interest income declined from \$161,488 in FY 2008 to \$19,492 in FY 2012. The severe drop in interest rates directly attributed to this decline.
- b. **Fiscal Year 2013:** Interest income expected to increase by 2.6% based upon actual year to date receipts
- c. **Fiscal Year 2014:** Interest income expected to remain unchanged from FY 2014.
- d. **Fiscal Years 2015-2016:** Estimates based on interest rates slightly increasing for fiscal years 2015 and 2016.

### Amusement Tax

FY	Amusement Tax @ 5%	% Change
07	39,164	13.92%
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	180,000	-16.17%
14	182,000	1.11%
15	183,820	1.00%
16	186,577	1.50%



- a. **Fiscal Year 2013:** Amusement Taxes are estimated to decrease by 16% due to a drop-off in the entertainment industry as well as a decrease in the Amusement Tax. In October of 2011 the Council decreased the Amusement Tax from 5% to 4% of gross receipts.
- b. **Fiscal Year 2014:** Revenues are estimated to increase slightly by 1%.
- c. **Fiscal Years 2015 & 2016:** Amusement taxes expected to slightly increase by 1% in FY 2015 and 1.5% FY 2016.

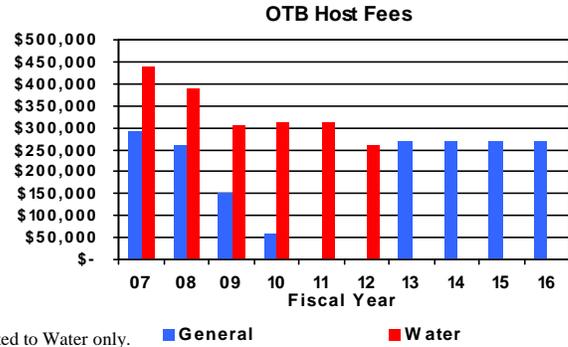
The Amusement Tax rate increased from 1% to 5% of gross receipts in November of 2008. In October of 2011, the Amusement Tax rate decreased from 5% to 4% of gross receipts.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Off-Track Betting (OTB)

FY	General*	Water**	Total	% Change
07	293,025	439,538	732,563	1.36%
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***	270,000		270,000	3.92%
14	270,000		270,000	0.00%
15	270,000		270,000	0.00%
16	270,000		270,000	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.

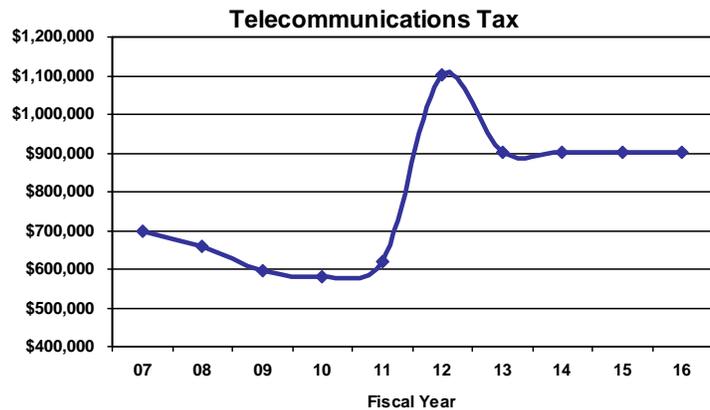
\*\*\* OTB fees were redirected to the General Fund in FY 2013 and electrical taxes were reallocated to the Water Fund.

- a. **Fiscal Year 2013:** Increase of 4% based upon year to date actual receipts.
- b. **Fiscal Year 2014 – FY 2016:** 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
07	698,666	13.56%
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	900,000	-18.26%
14	900,000	0.00%
15	900,000	0.00%
16	900,000	0.00%



- a. **Fiscal Year 2013:** Estimated telecommunications tax revenue is anticipated to decrease by 18.3%. FY 2013 telecommunication taxes are projected to decrease because in FY 2012 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 2014-2016:** 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.

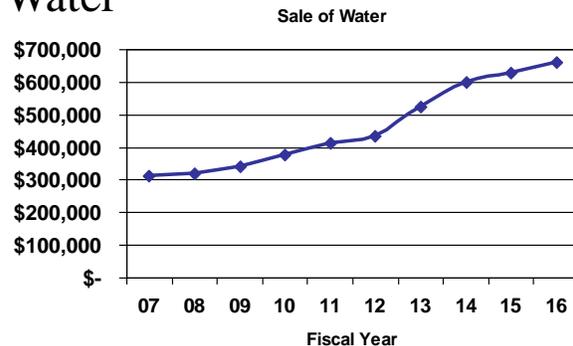
The City assesses a 6% usage taxes on all telecommunications.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Sale of Water

FY	Sale of Water	% Change
07	313,792	-4.02%
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	524,000	20.77%
14	600,000	14.50%
15	630,000	5.00%
16	661,500	5.00%



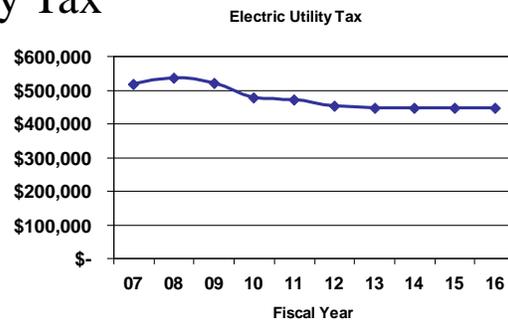
The water rate has been established to cover the cost of obtaining a monthly allotment of Lake Michigan water from the DuPage Water Commission, general water operations, but not debt service payments. In December of 2009, the Council determined to pass all future DuPage County Water Commission increases 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 expected to increase by almost 21%. 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 14.5%, due to the anticipated DuPage Water Commission rate increase that will become effective January 1, 2014. The City continues to pass on any rate increases from the DuPage Water Commission.
- c. **Fiscal Year 2015 & 2016:** Water revenues expected to increase by 5% in both years, in order to capture new rates charged by the DuPage Water Commission.

Effective January 1, 2013 Oakbrook Terrace residents pay a flat charge of \$25.92 every month for 0-3,000 gallons of water. After 3,000 gallons residents pay \$8.64 for every 1,000 gallons used. Unincorporated residents pay a monthly flat charge of \$38.88 for 0-3,000 gallons of water and \$12.96 for every 1,000 gallons used thereafter.

### Electric Utility Tax

FY	Electric Utility Tax (5%)	% Change
07	515,850	1.59%
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	447,000	-1.22%
14	447,000	0.00%
15	447,000	0.00%
16	447,000	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.

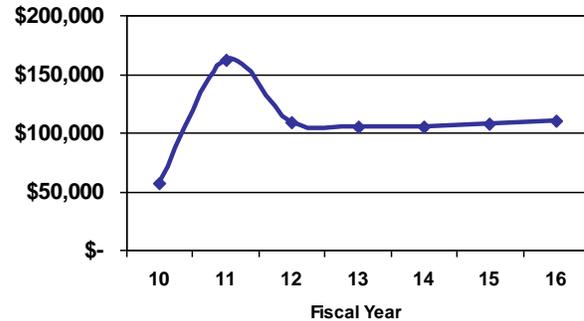
- a. **Fiscal Year 2012:** Revenues decrease by 4% from FY 2011.
- b. **Fiscal Year 2013 & 2014:** Revenues are estimated to plateau and remain the same amount in both years.
- c. **Fiscal Year 2015 & FY 2016:** Revenues are estimated to remain the same with no growth expected.

# 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	105,000	-3.23%
14	105,000	0.00%
15	107,500	2.38%
16	110,000	2.33%

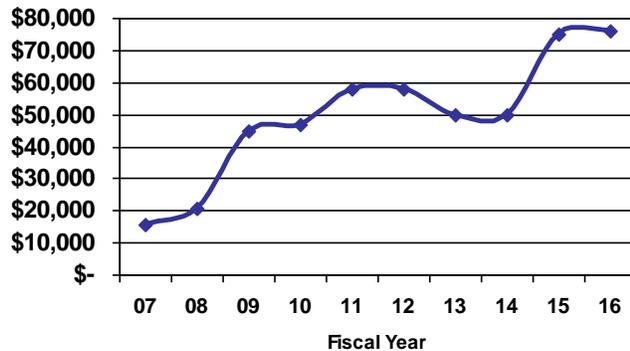


- a. **Fiscal Year 2012:** Towing fees decreased by 33% over FY 2011.
- b. **Fiscal Year 2013:** Towing fees are estimated to decline by 3% in FY 2012 with 210 tows expected.
- c. **Fiscal Year 2014:** No growth expected in towing fees.
- d. **Fiscal Years 2015 & 2016:** Towing fees expected to level off in FY 2015 and FY 2016 with a 2.3% increase each year.

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
07	15,676	135.53%
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	50,000	-13.62%
14	50,000	0.00%
15	75,000	50.00%
16	75,750	1.00%



- a. **Fiscal Year 2013:** Revenues are estimated to decrease by 13%. Fiscal Years 2011 and 2012 were banner years for the City's DUI enforcement efforts and difficult to replicate.
- b. **Fiscal Year 2014:** DUI Tech fees are estimated to remain the same.
- c. **Fiscal Years 2015 & 2016:** DUI Tech fees are expected to considerably increase because a change in the court process. 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.

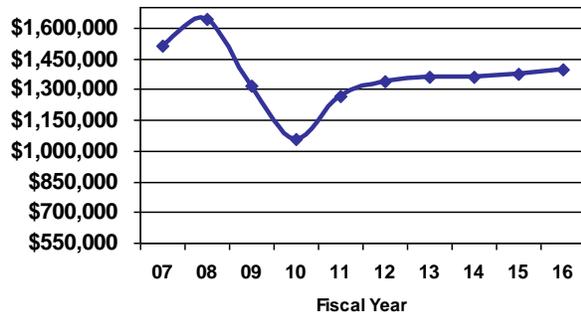
DUI Technical Fees represent monies collected from DUI court fines. These revenues must be used to purchase equipment for DUI enforcement and education.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Building Permits

FY	Building Permits	% Change
07	191,495	-4.33%
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	300,000	-0.39%
14	300,000	0.00%
15	303,000	1.00%
16	307,545	1.50%

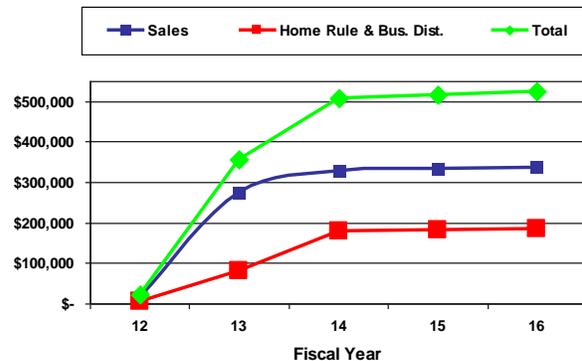


- a. **Fiscal Years 2012:** Building permits increased by 54% over FY 2011 due to the redevelopment of the Oakbrook Terrace Square Shopping Center, the remodeling of the Summit Center for Health, and other construction projects.
- b. **Fiscal Year 2013:** Building permits expected to slightly decrease by \$1,163.
- c. **Fiscal Years 2014, 2015, & 2016:** Revenues are estimated to remain flat in FY 2014 and will plateau in FY 2015 and 2016. Projected revenues are exceeding the pre-recession amounts of FY 2008, reflecting improvements in the economy.

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

### Business District Taxes

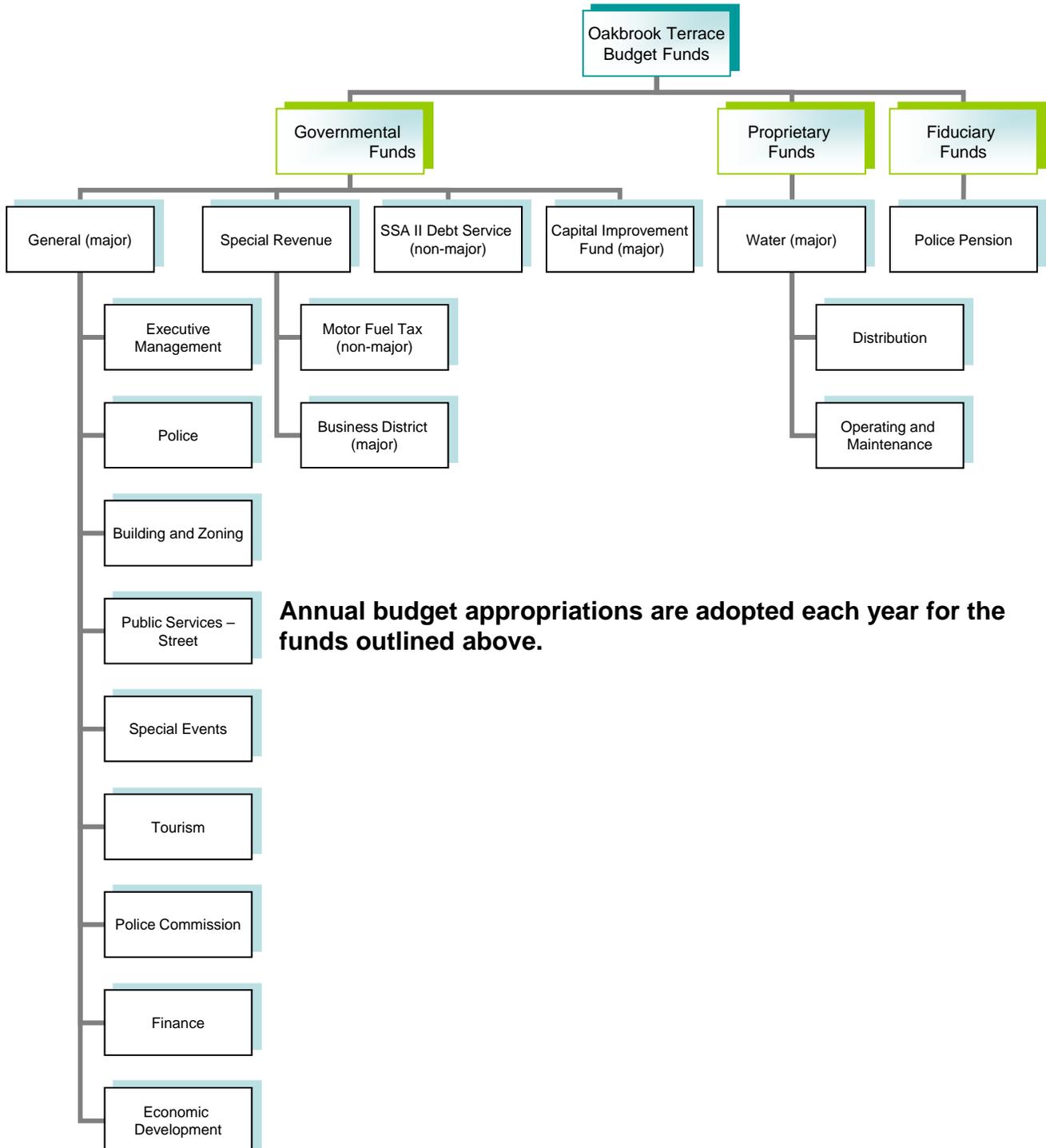
FY	Sales Tax	Home Rule & Bus. Dist. Tax	Total	% Change
12	17,411	4,641	22,052	
13	275,000	80,000	355,000	1509.83%
14	328,000	180,000	508,000	43.10%
15	332,920	182,700	515,620	1.50%
16	337,914	185,441	523,354	1.50%



- a. **Fiscal Year 2013:** Total Business District taxes are estimated to increase by \$332,948 due to a full year of Pete's Fresh Market receipts.
- b. **Fiscal Year 2014:** Total Business District taxes are estimated to increase by 43% due to a full year of revenues for the newer retailers including Caribou Coffee, Qdoba Grill, Betty's Bistro, Supremeville, and Hokkaido.
- c. **Fiscal Years 2015 & 2016:** Total Business District taxes are estimated to increase by 1.5% each year due to the continued development of the Shopping Center.

The City began receiving the first Business District 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 2014 Budget Fund Structure



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
- 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.

**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.

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

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**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	2,802,090	0.0%	491,639	4.1%
13 Estimated	2,823,240	0.8%	394,660	-19.7%
14 Adopted	2,922,022	3.5%	571,653	44.8%
15 Proj.	3,068,123	5.0%	600,236	5.0%
16 Proj.	3,221,529	5.0%	630,247	5.0%

The General Fund's salaries for Fiscal Year 2014 are expected to increase by \$98,782 or 3.5% over the FY 2013 estimate. FY 2013 salaries minimally increased by \$21,150 or less than 1% from FY 2012 due to the elimination of the Assistant City Manager position and not funding the Deputy Police Chief position. FY 2013 health, life, and dental costs decreased by almost 20% or \$96,979 from FY 2012, due to switching health insurance brokers. However, for FY 2014, health, dental, and life insurance costs are estimated to increase by 45% or \$176,993 due to higher health insurance premiums. Unfortunately, this increase negates the cost savings achieved in FY 2013.

**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**

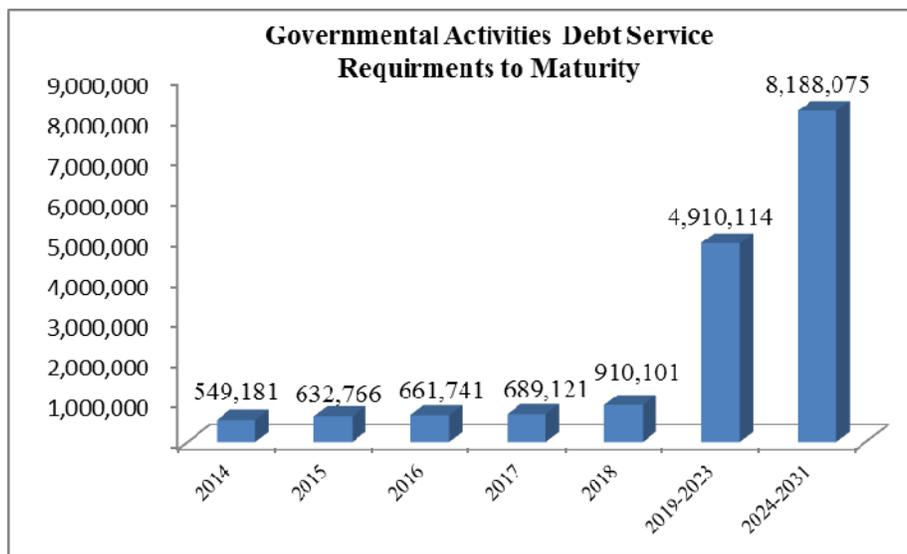
Effective in November 2002, the City became a home rule municipality. To date, the Illinois General Assembly has set no debt limits for home rule municipalities. The City Council has adopted a general debt management policy (included in the next section under Debt Management F-1), which allows flexibility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

**Debt Service Requirements from FY 2014 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.

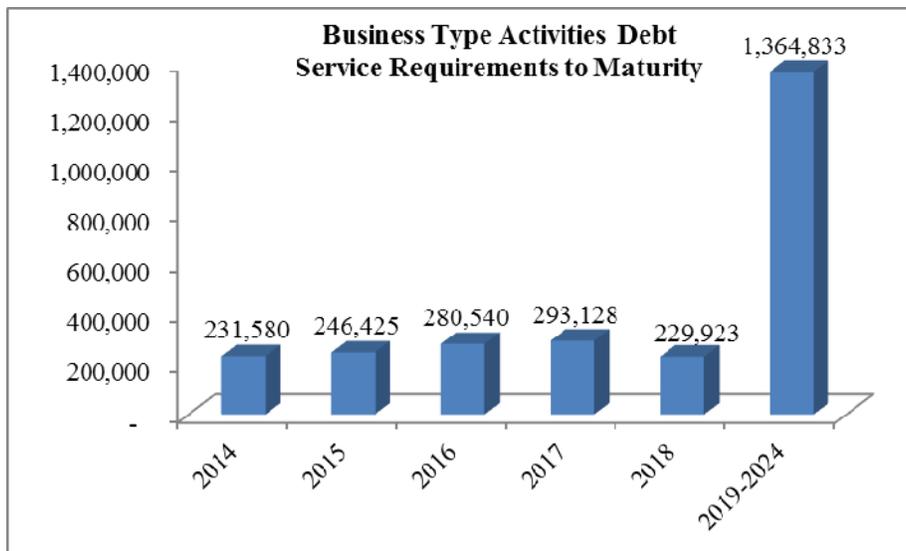
**Governmental Activities – Principal and Interest Payments to Maturity**

Fiscal Year	Capital Improvement Fund		Business District Fund		Special Services Area Debt Service Fund		Total
	General Obligation Bonds		General Obligation Bonds		Special Services Area Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	
2014	85,000.00	\$ 64,453	\$ 110,000	\$ 243,797	\$ 25,000	\$ 20,930	\$ 549,181
2015	30,000.00	102,350	215,000	240,486	25,000	19,930	632,766
2016	35,000.00	101,750	240,000	236,086	30,000	18,905	661,741
2017	35,000.00	101,050	275,000	230,486	30,000	17,585	689,121
2018	245,000.00	100,350	295,000	223,486	30,000	16,265	910,101
2019-2023	1,330,000.00	409,850	1,945,000	986,031	180,000	59,233	4,910,114
2024-2031	1,935,000.00	210,150	5,085,000	814,675	130,000	13,250	8,188,075
Total	3,695,000.00	\$ 1,089,953	\$8,165,000	\$ 2,975,049	\$ 450,000	\$ 166,098	\$ 16,541,100



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

Fiscal Year	Water Fund		Total
	General Obligation Bonds		
	Principal	Interest	
2014	\$ 145,000	\$ 86,580	\$ 231,580
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
2019-2024	1,165,000	199,833	1,364,833
<b>Total</b>	<b>\$ 2,075,000</b>	<b>\$ 571,428</b>	<b>\$ 2,646,428</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.

A portion of the 2003 Bond Series principal remains outstanding and will mature in FY 2017. 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.

- 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 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.
- In January of 2010, the 2003 bonds were restructured to improve cash flow in the Water Fund. The restructured principal balance is \$615,000. 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.

**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 2012 bond issues, 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:

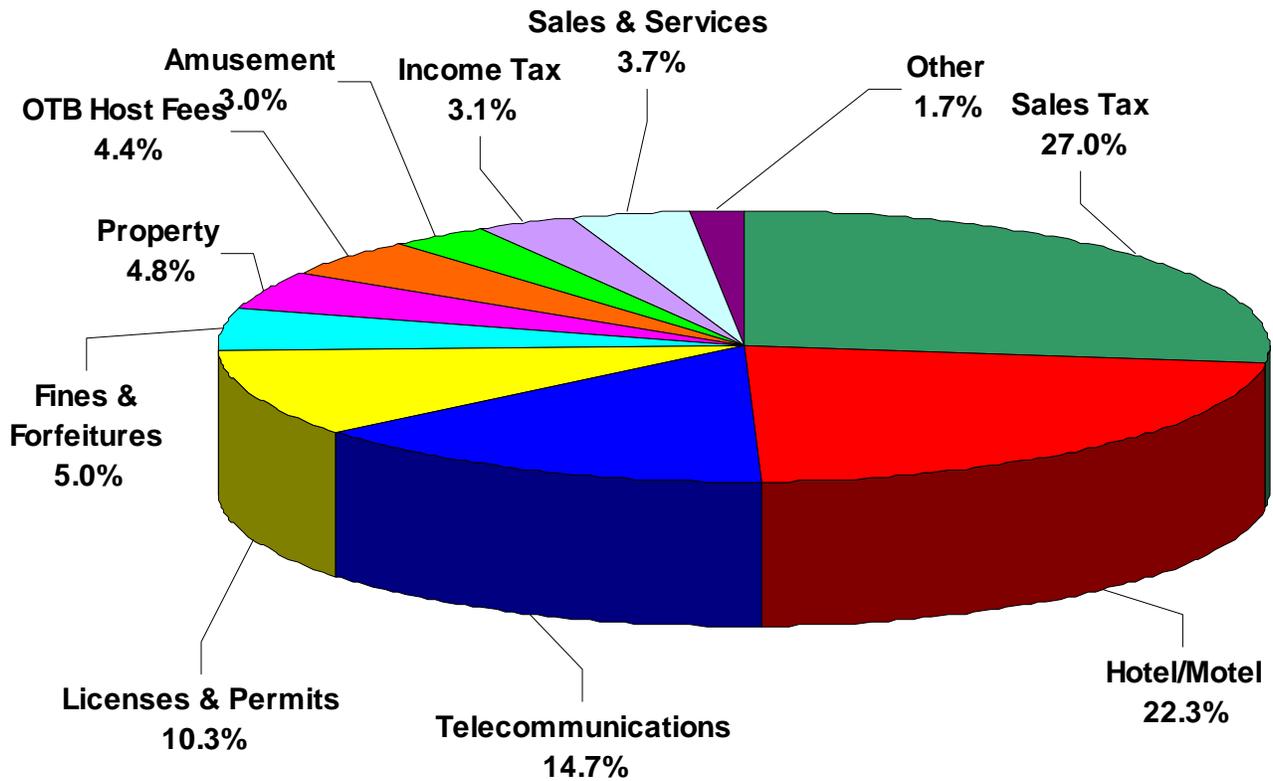
1. Factors that favor pay-as-you-go financing.
  - a) current revenues and/or adequate fund balances are available to finance the project
  - b) project phasing could allow the City to finance the project over time without debt.
  - c) additional debt would adversely affect the City's credit rating
  - 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 2014 Revenue Sources – General Fund



Sales taxes continue to represent the City's largest revenue sources at 27% with \$1,650,000 million expected for FY 2014. Hotel and Motel taxes are the second largest revenue source at 22.3% with \$1,360,500 estimated for FY 2014. Total estimated revenues for FY 2014 is \$6,105,020.

**CITY OF OAKBROOK TERRACE  
CORPORATE FUND REVENUE  
2013/2014 BUDGET**

	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% of Total
<b>Taxes</b>	\$ 3,071,221	\$ 3,380,806	\$ 2,844,159	\$ 2,961,195	\$ 2,878,473	\$ 2,878,473	47.1%
<b>Taxes Collected by OBT</b>	\$ 1,687,281	\$ 1,742,622	\$ 1,882,093	\$ 2,008,042	\$ 2,019,622	\$ 2,019,622	33.1%
<b>Licenses &amp; Permits</b>	\$ 465,151	\$ 575,556	\$ 498,600	\$ 640,875	\$ 625,925	\$ 625,925	10.3%
<b>Fines &amp; Forfeitures</b>	\$ 432,799	\$ 360,660	\$ 392,100	\$ 303,900	\$ 305,600	\$ 305,600	5.0%
<b>Sales &amp; Service</b>	\$ 138,948	\$ 150,867	\$ 137,300	\$ 143,600	\$ 223,300	\$ 223,300	3.7%
<b>Miscellaneous Revenue</b>	\$ 42,020	\$ 70,754	\$ 55,175	\$ 55,600	\$ 52,100	\$ 52,100	0.9%
<b>CORPORATE FUND TOTAL</b>	<b>\$ 5,837,419</b>	<b>\$ 6,281,265</b>	<b>\$ 5,809,427</b>	<b>\$ 6,113,212</b>	<b>\$ 6,105,020</b>	<b>\$ 6,105,020</b>	<b>100%</b>

<b>Taxes</b>							
3010 - Property Taxes	\$ 327,358	\$ 330,288	\$ 345,375	\$ 344,758	\$ 296,036	\$ 296,036	4.8%
3020 - Sales Taxes	\$ 1,628,173	\$ 1,634,226	\$ 1,684,000	\$ 1,684,000	\$ 1,650,000	\$ 1,650,000	27.0%
3021 - H/R Sales Tax Diversion	\$ 460,475	\$ 284,098	\$ -	\$ -	\$ -	\$ -	0.0%
3025 - Use Tax	\$ 35,134	\$ 31,133	\$ 34,784	\$ 32,437	\$ 32,437	\$ 32,437	0.5%
3030 - Telecom Utility Taxes	\$ 620,080	\$ 1,101,061	\$ 780,000	\$ 900,000	\$ 900,000	\$ 900,000	14.7%
<b>TOTAL</b>	<b>\$ 3,071,221</b>	<b>\$ 3,380,806</b>	<b>\$ 2,844,159</b>	<b>\$ 2,961,195</b>	<b>\$ 2,878,473</b>	<b>\$ 2,878,473</b>	<b>47.1%</b>

<b>Taxes Collected By OBT</b>							
3110 - Income Tax	\$ 165,873	\$ 180,803	\$ 155,000	\$ 187,792	\$ 187,792	\$ 187,792	3.1%
3120 - Replacement Tax	\$ 3,093	\$ 2,985	\$ 3,093	\$ 2,600	\$ 2,600	\$ 2,600	0.0%
3130 - Road & Bridge Tax	\$ 6,925	\$ 6,881	\$ 7,000	\$ 2,450	\$ 2,450	\$ 2,450	0.0%
3140 - Amusement Tax	\$ 245,964	\$ 214,726	\$ 187,000	\$ 180,000	\$ 182,000	\$ 182,000	3.0%
3145 - Video Gaming	\$ -	\$ -	\$ -	\$ 4,700	\$ 14,280	\$ 14,280	0.2%
3150 - OTB Tax	\$ -	\$ -	\$ 245,000	\$ 270,000	\$ 270,000	\$ 270,000	4.4%
3160 - Hotel/Motel Tax	\$ 1,139,815	\$ 1,193,706	\$ 1,155,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	21.3%
3161 - Hotel/Motel Extended	\$ 125,611	\$ 143,521	\$ 130,000	\$ 60,500	\$ 60,500	\$ 60,500	1.0%
<b>TOTAL</b>	<b>\$ 1,687,281</b>	<b>\$ 1,742,622</b>	<b>\$ 1,882,093</b>	<b>\$ 2,008,042</b>	<b>\$ 2,019,622</b>	<b>\$ 2,019,622</b>	<b>33.1%</b>

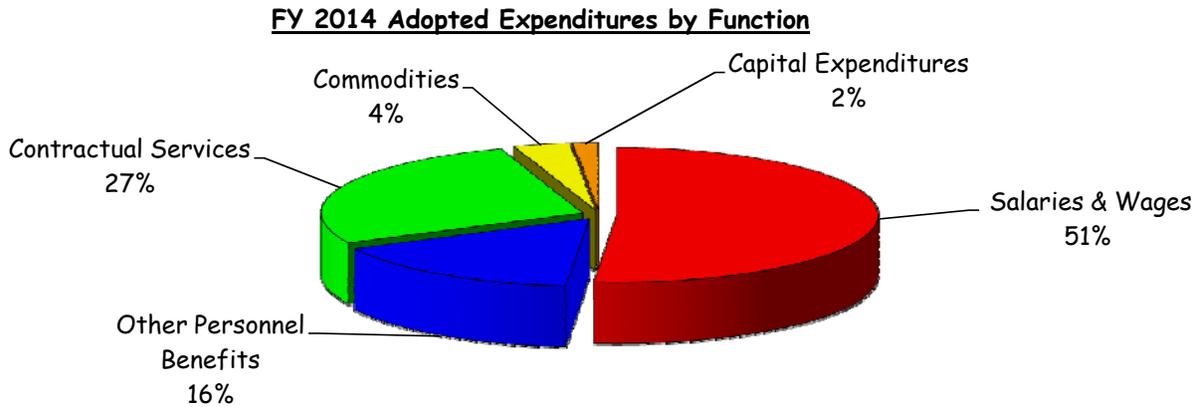
<b>Licenses &amp; Permits</b>							
3210 - Liquor License	\$ 83,060	\$ 78,566	\$ 102,000	\$ 110,000	\$ 85,000	\$ 85,000	1.4%
3220 - Business Licenses	\$ 109,251	\$ 113,053	\$ 117,000	\$ 134,500	\$ 135,500	\$ 135,500	2.2%
3221 - Massage Licenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
3222 - Bus. Registration Fee	\$ 2,475	\$ 2,775	\$ 2,850	\$ 5,175	\$ 5,175	\$ 5,175	0.1%
3225 - Video Gaming License	\$ -	\$ -	\$ -	\$ 11,000	\$ 17,000	\$ 17,000	0.3%
3230 - Other Licenses	\$ 17,200	\$ 18,600	\$ 17,200	\$ 17,200	\$ 17,200	\$ 17,200	0.3%
3240 - Franchise Fees	\$ 55,895	\$ 59,899	\$ 58,000	\$ 62,000	\$ 65,000	\$ 65,000	1.1%
3310 - Building Permits	\$ 195,720	\$ 301,163	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	4.9%
3320 - Other Permits	\$ 50	\$ -	\$ 50	\$ -	\$ 50	\$ 50	0.0%
<b>TOTAL</b>	<b>\$ 465,151</b>	<b>\$ 575,556</b>	<b>\$ 498,600</b>	<b>\$ 640,875</b>	<b>\$ 625,925</b>	<b>\$ 625,925</b>	<b>10.3%</b>

**CITY OF OAKBROOK TERRACE  
CORPORATE FUND REVENUE  
2013/2014 BUDGET**

	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% of Total
<b>Fines &amp; Forfeitures</b>							
3410 - Tickets	\$ 5,460	\$ 5,685	\$ 6,700	\$ 6,700	\$ 6,700	\$ 6,700	0.1%
3415 - Towing Fees	\$ 162,000	\$ 108,500	\$ 110,000	\$ 105,000	\$ 105,000	\$ 105,000	1.7%
3420 - Court Fines	\$ 195,357	\$ 183,016	\$ 153,000	\$ 138,000	\$ 138,000	\$ 138,000	2.3%
3421 - Admin Adjud Fees	\$ 1,600	\$ 2,800	\$ 3,000	\$ 1,000	\$ 3,000	\$ 3,000	0.0%
3422 - Business License Penalty	\$ -	\$ 1,695	\$ -	\$ 3,000	\$ 1,700	\$ 1,700	0.0%
3423 - E-Citation Tickets	\$ 128	\$ 1,078	\$ 1,200	\$ 200	\$ 1,200	\$ 1,200	0.0%
3425 - DUI Tech Fees	\$ 57,771	\$ 57,886	\$ 118,200	\$ 50,000	\$ 50,000	\$ 50,000	0.8%
3440 - Grant Revenue	\$ 10,483	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 432,799</b>	<b>\$ 360,660</b>	<b>\$ 392,100</b>	<b>\$ 303,900</b>	<b>\$ 305,600</b>	<b>\$ 305,600</b>	<b>5.0%</b>
<b>Sales &amp; Service</b>							
3520 - Library Fees	\$ 5,080	\$ 5,342	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	0.1%
3525 - Rental Inspection Fees	\$ 7,275	\$ 6,750	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	0.1%
3530 - Zoning Fees	\$ 34,231	\$ 32,967	\$ 25,000	\$ 32,300	\$ 32,300	\$ 32,300	0.5%
3540 - Report Fees	\$ 1,671	\$ 1,573	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
3550 - Vehicle Seizures	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
3560 - Charges for Services	\$ 5,557	\$ 15,184	\$ 4,500	\$ 3,500	\$ 3,500	\$ 3,500	0.1%
3561 - Digital Sign Fees	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	1.2%
3570 - Antenna Income	\$ 84,834	\$ 89,052	\$ 93,800	\$ 93,800	\$ 98,500	\$ 98,500	1.6%
<b>TOTAL</b>	<b>\$ 138,948</b>	<b>\$ 150,867</b>	<b>\$ 137,300</b>	<b>\$ 143,600</b>	<b>\$ 223,300</b>	<b>\$ 223,300</b>	<b>3.7%</b>
<b>Miscellaneous Revenue</b>							
3625 - Recreation Fees	\$ 1,040	\$ 605	\$ 675	\$ 600	\$ 600	\$ 600	0.0%
3635 - Auction Proceeds	\$ 11,815	\$ 6,176	\$ 7,500	\$ 11,000	\$ 7,500	\$ 7,500	0.1%
3650 - Investment Income	\$ 23,141	\$ 19,492	\$ 18,000	\$ 20,000	\$ 20,000	\$ 20,000	0.3%
3660 - Misc Revenue	\$ 6,024	\$ 27,481	\$ 10,000	\$ 7,000	\$ 7,000	\$ 7,000	0.1%
3661 - July 4 Sponser	\$ -	\$ 17,000	\$ 19,000	\$ 17,000	\$ 17,000	\$ 17,000	0.3%
<b>TOTAL</b>	<b>\$ 42,020</b>	<b>\$ 70,754</b>	<b>\$ 55,175</b>	<b>\$ 55,600</b>	<b>\$ 52,100</b>	<b>\$ 52,100</b>	<b>0.9%</b>
<b>FUND TOTAL</b>	<b>\$ 5,837,419</b>	<b>\$ 6,281,265</b>	<b>\$ 5,809,427</b>	<b>\$ 6,113,212</b>	<b>\$ 6,105,020</b>	<b>\$ 6,105,020</b>	<b>100.0%</b>

**Expenditures by Department/Function for  
General Fund Operating Adopted Budget  
2013-2014 Budget**

	Salaries & Wages	Other Personnel Benefits	Contractual Services	Commodities	Capital Expenditures	Total	% of Total
Executive Management	\$ 270,088	\$ 90,241	\$ 351,135	\$ 9,800	\$ -	\$ 721,264	12.7%
Police Department	2,055,110	591,296	301,866	106,600	87,739	3,142,611	55.3%
Building & Zoning	146,110	52,561	123,985	2,700	-	325,356	5.7%
Streets Division	255,377	97,872	134,403	64,850	-	552,502	9.7%
Special Events	49,374	27,883	73,910	500	-	151,667	2.7%
Tourism	-	-	251,458	-	-	251,458	4.4%
Police Commission	4,275	327	13,750	700	-	19,052	0.3%
Finance Department	141,688	62,830	272,715	14,000	-	491,233	8.6%
Economic Development	-	-	28,000	-	-	28,000	0.5%
<b>TOTAL</b>	<b>\$ 2,922,022</b>	<b>\$ 923,010</b>	<b>\$ 1,551,222</b>	<b>\$ 199,150</b>	<b>\$ 87,739</b>	<b>\$ 5,683,143</b>	<b>100%</b>



Salaries & Other Personnel Benefits combined represent 68% of all expenditures for the General Fund's Proposed FY 2014 Budget.

**HISTORICAL DATA BY FUNCTION**

	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Adopted 13/14	% of Total
Salaries & Wages	\$ 2,802,513	\$ 2,802,090	\$ 2,783,078	\$ 2,823,240	\$ 2,922,022	51.4%
Other Personnel Benefits	827,523	837,609	747,314	744,123	923,010	16.2%
Contractual Services	1,605,774	1,574,427	1,739,505	1,623,888	1,551,222	27.3%
Commodities & Other	207,203	201,118	223,227	176,470	199,150	3.5%
Capital Expenditures	10,439	65,165	54,000	59,402	87,739	1.5%
<b>TOTAL</b>	<b>\$ 5,453,452</b>	<b>\$ 5,480,409</b>	<b>\$ 5,547,124</b>	<b>\$ 5,427,123</b>	<b>\$ 5,683,143</b>	<b>100%</b>
<b>Percentage Change (%)</b>	<b>-2.43%</b>	<b>0.49%</b>	<b>1.22%</b>	<b>-1.0%</b>	<b>4.7%</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.

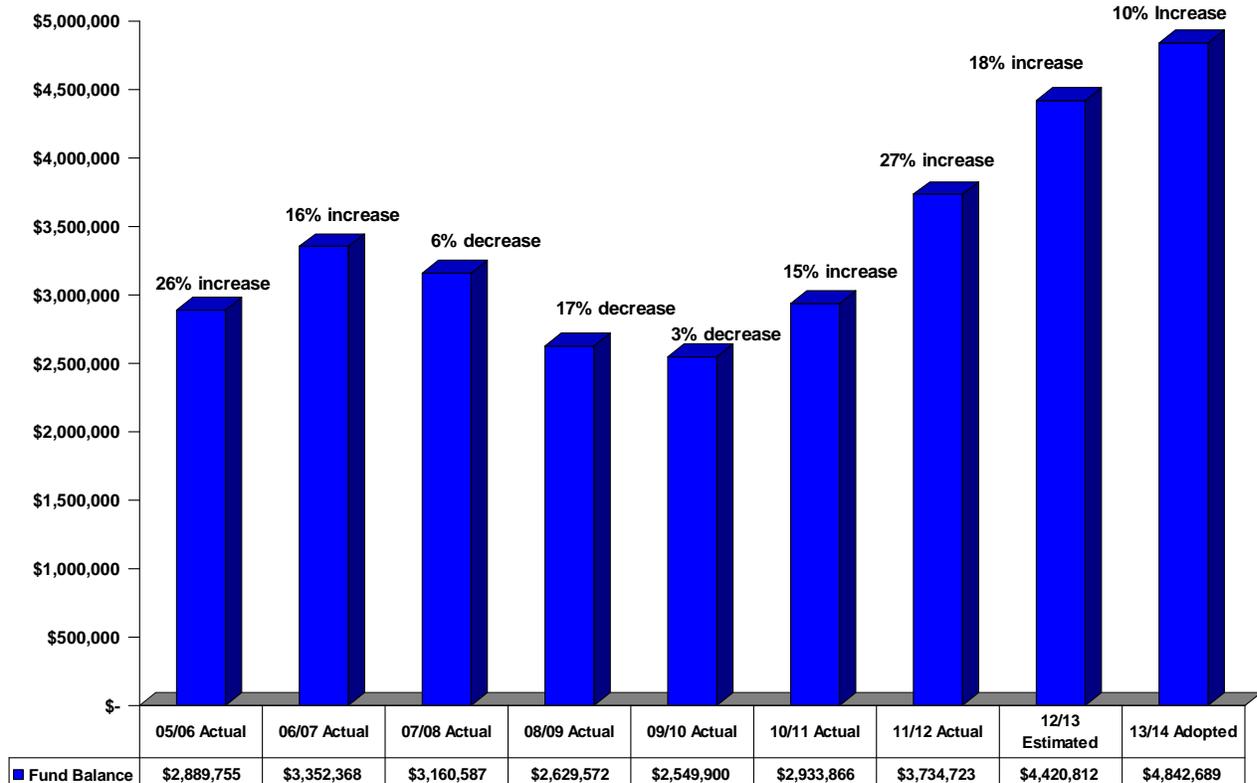
**CITY OF OAKBROOK TERRACE**  
**GENERAL CORPORATE FUND**  
**Revenues/Expenditures & Changes in Fund Balance**

	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change from FY 13 Estimate
<b>REVENUE</b>							
Taxes	\$ 2,610,746	\$ 3,096,708	\$ 2,844,159	\$ 2,961,195	\$ 2,878,473	\$ 2,878,473	-3%
Taxes Collected by OBT	1,687,281	1,742,622	1,882,093	2,008,042	2,019,622	2,019,622	0.6%
Licenses and Permits	465,151	575,556	498,600	640,875	625,925	625,925	-2.3%
Fines and Forfeits	432,799	360,660	392,100	303,900	305,600	305,600	0.6%
Sales and Services	138,948	150,867	137,300	143,600	223,300	223,300	55.5%
Miscellaneous	42,020	70,754	55,175	55,600	52,100	52,100	-6.3%
<b>TOTAL</b>	<b>\$ 5,376,944</b>	<b>\$ 5,997,167</b>	<b>\$ 5,809,427</b>	<b>\$ 6,113,212</b>	<b>\$ 6,105,020</b>	<b>\$ 6,105,020</b>	<b>-0.1%</b>
<b>EXPENDITURES</b>							
Executive Management	\$ 864,935	\$ 716,851	\$ 644,956	\$ 608,042	\$ 713,645	\$ 721,264	18.6%
Police Department*	2,816,702	2,945,788	2,898,357	2,893,960	3,115,220	3,142,611	8.6%
Building and Zoning	379,782	352,820	376,573	371,326	320,558	325,356	-12.4%
Streets Division	485,621	528,138	533,165	519,997	543,270	552,502	6.3%
Special Events	114,689	117,372	151,335	140,129	149,851	151,667	8.2%
Tourism	209,778	228,438	230,714	235,408	235,458	251,458	6.8%
Police Commission	9,175	10,443	24,052	16,805	19,052	19,052	13.4%
Finance	340,160	362,089	405,472	437,896	485,847	491,233	12.2%
Economic Development	232,611	218,469	282,500	203,560	28,000	28,000	-86.2%
<b>TOTAL</b>	<b>\$ 5,453,453</b>	<b>\$ 5,480,408</b>	<b>\$ 5,547,124</b>	<b>\$ 5,427,123</b>	<b>\$ 5,610,901</b>	<b>\$ 5,683,143</b>	<b>4.7%</b>
Excess(Deficiency) of Revenues over Expenditures**	\$ (76,509)	\$ 516,759	\$ 262,303	\$ 686,089	\$ 494,119	\$ 421,877	-38.5%
Transfers In (Home Rule Diversion)	\$ 460,475	\$ 284,098					
<b>Net Change In Fund Balance</b>	<b>\$ 383,966</b>	<b>\$ 800,857</b>	<b>\$ 262,303</b>	<b>\$ 686,089</b>	<b>\$ 494,119</b>	<b>\$ 421,877</b>	<b>-38.5%</b>
<b>Summary</b>							
May 1	\$ 2,549,900	\$ 2,933,866	\$ 3,734,723	\$ 3,734,723	\$ 4,420,812	\$ 4,420,812	18.4%
April 30	\$ 2,933,866	\$ 3,734,723	\$ 3,997,026	\$ 4,420,812	\$ 4,914,931	\$ 4,842,689	9.5%

\*does not include police pension revenue or expenditure

# General Fund

## Fund Balance – Increase/Decrease from Prior Year

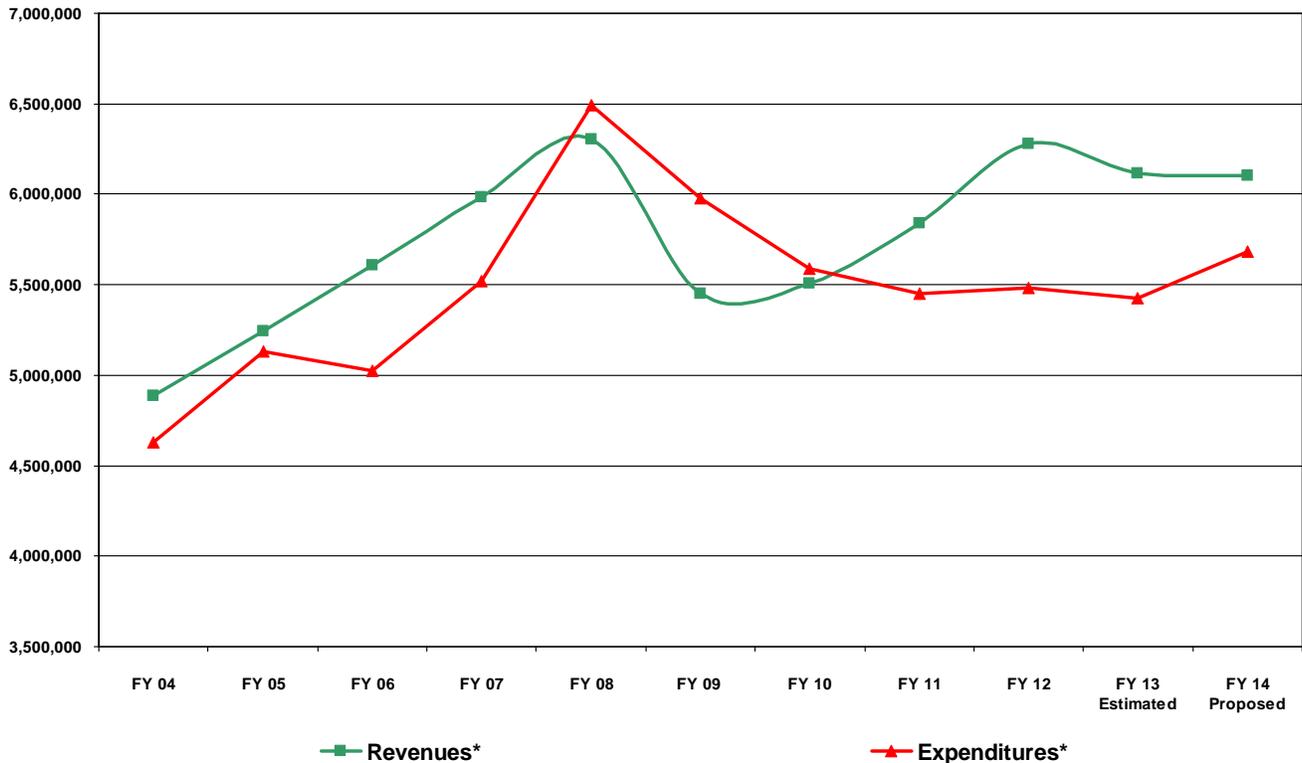


The FY 2012 General Fund's fund balance increased 27% or \$800,858 from FY 2011. The General Fund's expected FY 2013 fund balance of \$4,420,812 reflects an increase of 18% over FY 2012. Due to prudent financial practices over the last five (5) years, the City's fund balance returned to pre-recession amounts. The projected fund balance for FY 2014 is \$4,842,689 which is \$1.5 million more than the pre-recession amount in FY 2007. Also, the FY 2014 estimated fund balance is \$421,877 more than the FY 2013 estimate. The recent increases in fund balance are primarily due to budget cuts that have been made over the last six (6) 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
2010	5,589,304	2,549,900	46%
2011	5,453,453	2,933,866	54%
2012	5,480,408	3,734,723	68%
2013 Estimated	5,427,123	4,420,812	81%
2014 Adopted	5,683,143	4,842,689	85%

## 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 2004-2007. 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 \$800,858. This surplus is partially attributable to the FY 2012 Home Rule Sales Tax diversion of \$284,098.

Revenues in fiscal years 2013 and 2014 are expected to exceed expenditures by \$686,089 and \$421,877 respectively. These surpluses are a sign that revenues are trickling in at amounts received prior to the 2008 recession and reflect the new revenue sources for FY 2014. FY 2014 proposed revenues of \$6.1 million exceeds the FY 2007 amount of \$5.9 million. The gap between revenues and expenditures continues to widen from FY 2011 to present.

<b>Fiscal Year</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Surplus (Deficit)</b>
2004	4,884,699	4,627,602	257,097
2005	5,245,541	5,130,604	114,937
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	5,480,408	800,857
2013 estimated	6,113,212	5,427,123	686,089
2014 adopted	6,105,020	5,683,143	421,877

# Executive Management

**CITY OF OAKBROOK TERRACE  
EXECUTIVE MANAGEMENT  
2013/2014 BUDGET  
01-01**

	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 394,638	\$ 299,132	\$ 223,026	\$ 223,892	\$ 265,730	\$ 270,088	21.1%	20.63%
<b>Other Personnel Benefits</b>	\$ 108,740	\$ 107,440	\$ 67,900	\$ 68,455	\$ 86,980	\$ 90,241	32.9%	31.8%
<b>Contractual Services</b>	\$ 350,884	\$ 299,299	\$ 342,730	\$ 305,295	\$ 351,135	\$ 351,135	2.5%	15.0%
<b>Commodities</b>	\$ 10,673	\$ 10,981	\$ 11,300	\$ 10,400	\$ 9,800	\$ 9,800	-13.3%	-5.8%
<b>DEPARTMENT TOTAL</b>	\$ 864,935	\$ 716,851	\$ 644,956	\$ 608,042	\$ 713,645	\$ 721,264	11.8%	18.6%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 340,707	\$ 242,683	\$ 165,892	\$ 165,892	\$ 167,343	\$ 171,109	3.1%	3.1%
4120 - Overtime	\$ -	\$ -	\$ 700	\$ 500	\$ 700	\$ 716	2.3%	43.2%
4130 - Part-time Regular	\$ 26,276	\$ 26,144	\$ 25,334	\$ 27,000	\$ 25,587	\$ 26,163	3.3%	-3.1%
4140 - Part-time Other	\$ 26,004	\$ 28,504	\$ 28,500	\$ 28,500	\$ 69,500	\$ 69,500	143.9%	143.9%
4156 - Sick Pay Incentive	\$ 1,650	\$ 1,800	\$ 2,600	\$ 2,000	\$ 2,600	\$ 2,600	0.0%	30.0%
<b>TOTAL</b>	\$ 394,638	\$ 299,132	\$ 223,026	\$ 223,892	\$ 265,730	\$ 270,088	21.1%	20.6%

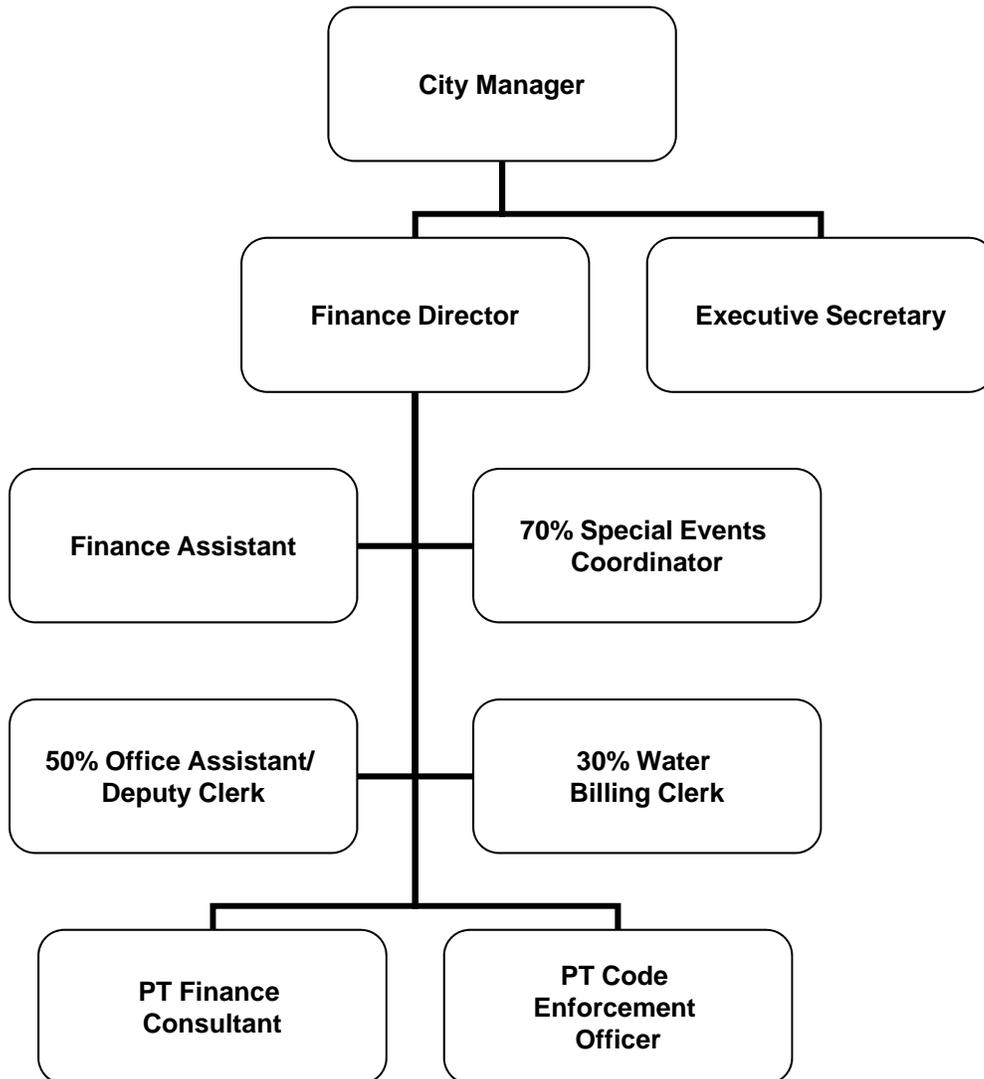
<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 46,100	\$ 35,108	\$ 24,510	\$ 25,000	\$ 24,924	\$ 25,485	4.0%	1.9%
4520 - FICA	\$ 24,397	\$ 22,468	\$ 17,062	\$ 17,127	\$ 20,260	\$ 20,716	21.4%	21.0%
4530 - Health Insurance	\$ 32,168	\$ 44,802	\$ 23,322	\$ 23,322	\$ 38,111	\$ 40,443	73.4%	73.4%
4540 - Dental Insurance	\$ 2,249	\$ 3,136	\$ 1,744	\$ 1,744	\$ 2,370	\$ 2,283	30.9%	30.9%
4550 - Life Insurance	\$ 2,472	\$ 883	\$ 509	\$ 509	\$ 521	\$ 521	2.4%	2.4%
4570 - Unemployment Ins	\$ 1,353	\$ 1,044	\$ 753	\$ 753	\$ 794	\$ 794	5.4%	5.4%
<b>TOTAL</b>	\$ 108,740	\$ 107,440	\$ 67,900	\$ 68,455	\$ 86,980	\$ 90,241	32.9%	31.8%

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 38,676	\$ 22,120	\$ 30,600	\$ 9,500	\$ 18,000	\$ 18,000	-41.2%	89.5%
5601 - Codification	\$ 6,799	\$ 3,898	\$ 8,000	\$ 5,000	\$ 6,500	\$ 6,500	-18.8%	30.0%
5602 - Minute Transcription Svcs	\$ -	\$ -	\$ 3,400	\$ 2,600	\$ 2,800	\$ 2,800	-17.6%	7.7%
5605 - Training/Conferences	\$ 2,290	\$ 2,381	\$ 2,000	\$ 500	\$ 2,000	\$ 2,000	0.0%	300.0%
5610 - Membership/Assoc Fees	\$ 20,020	\$ 11,123	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.0%	0.0%
5615 - Meetings	\$ 1,456	\$ 1,153	\$ 1,250	\$ 800	\$ 1,500	\$ 1,500	20.0%	87.5%
5620 - Advertising/Publication Fees	\$ 66	\$ -	\$ 200	\$ -	\$ -	\$ -	-100.0%	DNA
5625 - Terrace Leaves Newsletter	\$ 16,236	\$ 16,771	\$ 16,800	\$ 17,900	\$ 18,900	\$ 18,900	12.5%	5.6%
5650 - Physical Exams	\$ 985	\$ 485	\$ 600	\$ 250	\$ 300	\$ 300	-50.0%	20.0%
5651 - Employee Assistance Program	\$ 2,998	\$ 2,858	\$ 3,180	\$ 3,250	\$ 3,400	\$ 3,400	6.9%	4.6%
5655 - Equipment Lease & Rental	\$ 315	\$ 378	\$ 470	\$ 290	\$ 290	\$ 290	-38.3%	0.0%
5660 - Equipment Maint & Repair	\$ 2,949	\$ 2,137	\$ 2,200	\$ 1,300	\$ 1,500	\$ 1,500	-31.8%	15.4%
5663 - Vehicle Maint. & Repair	\$ 710	\$ 219	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	0.0%	100.0%
5665 - Telephone Service	\$ 4,865	\$ 4,684	\$ 5,000	\$ 4,700	\$ 5,000	\$ 5,000	0.0%	6.4%
5668 - Communications	\$ 822	\$ 914	\$ 630	\$ 655	\$ 795	\$ 795	26.2%	21.4%
5670 - Travel Expense	\$ 223	\$ 37	\$ 150	\$ 50	\$ 150	\$ 150	0.0%	200.0%
5671 - General Legal Services	\$ 103,770	\$ 111,407	\$ 105,000	\$ 76,000	\$ 105,000	\$ 105,000	0.0%	38.2%
5672 - Prosecutions	\$ 37,198	\$ 36,078	\$ 65,000	\$ 55,000	\$ 65,000	\$ 65,000	0.0%	18.2%
5673 - Litigation	\$ 22,740	\$ 18,109	\$ 30,000	\$ 5,000	\$ 30,000	\$ 30,000	0.0%	500.0%
5674 - Labor Relations	\$ 35,554	\$ 17,785	\$ 5,000	\$ 68,000	\$ 30,000	\$ 30,000	500.0%	-55.9%
5675 - Admin Hearing Services	\$ 4,420	\$ 5,411	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	0.0%
5677 - Contingency	\$ 16,180	\$ 12,661	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000	50.0%	50.0%
5700 - Public Information	\$ 841	\$ 1,113	\$ 1,250	\$ 1,000	\$ 1,000	\$ 1,000	-20.0%	0.0%
5785 - Library Services	\$ 30,773	\$ 27,578	\$ 33,000	\$ 25,000	\$ 25,000	\$ 25,000	-24.2%	0.0%
<b>TOTAL</b>	\$ 350,884	\$ 299,299	\$ 342,730	\$ 305,295	\$ 351,135	\$ 351,135	2.5%	15.0%

**CITY OF OAKBROOK TERRACE  
EXECUTIVE MANAGEMENT  
2013/2014 BUDGET  
01-01**

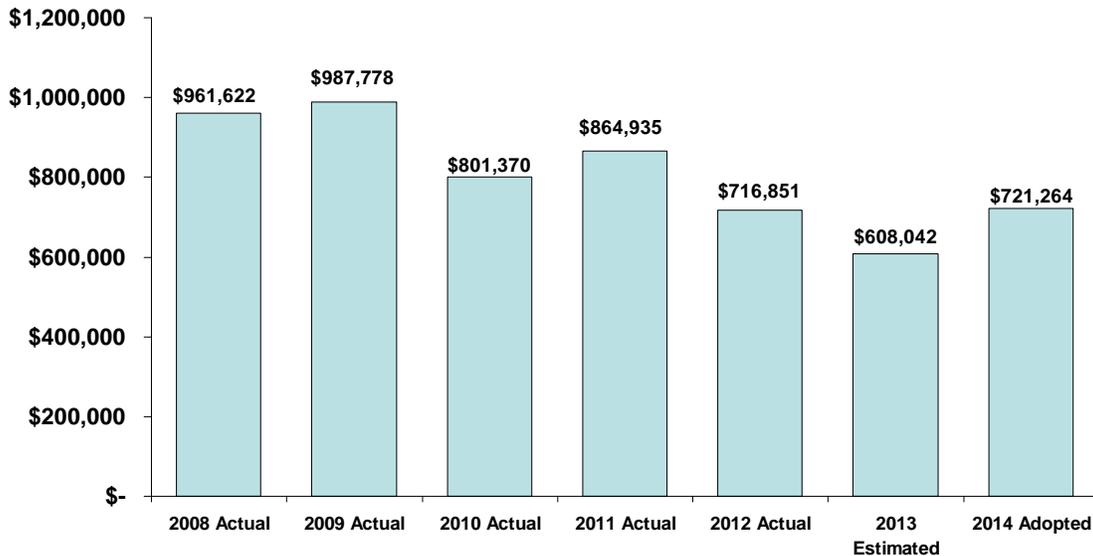
	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>Commodities</b>								
6110 - Books & Publications	\$ 490	\$ 602	\$ 600	\$ 1,000	\$ 600	\$ 600	0.0%	-40.0%
6120 - Office Supplies	\$ 3,714	\$ 1,716	\$ 3,500	\$ 1,500	\$ 2,000	\$ 2,000	-42.9%	33.3%
6125 - Office Furniture	\$ 244	\$ 209	\$ 500	\$ -	\$ 500	\$ 500	0.0%	DNA
6130 - Supplies	\$ 4,060	\$ 3,775	\$ 4,000	\$ 5,400	\$ 4,000	\$ 4,000	0.0%	-25.9%
6151 - Hardware	\$ 46	\$ 1,312	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6165 - Recognition	\$ 1,112	\$ 1,769	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
6170 - Postage	\$ 1,010	\$ 1,599	\$ 1,200	\$ 1,000	\$ 1,200	\$ 1,200	0.0%	20.0%
<b>TOTAL</b>	<b>\$ 10,673</b>	<b>\$ 10,981</b>	<b>\$ 11,300</b>	<b>\$ 10,400</b>	<b>\$ 9,800</b>	<b>\$ 9,800</b>	<b>-13.3%</b>	<b>-5.8%</b>
<b>TOTAL</b>	<b>\$ 864,935</b>	<b>\$ 716,851</b>	<b>\$ 644,956</b>	<b>\$ 608,042</b>	<b>\$ 713,645</b>	<b>\$ 721,264</b>	<b>11.8%</b>	<b>18.6%</b>

Administration / Finance Departments  
Organization Chart  
Fiscal Year Ended April 30, 2014

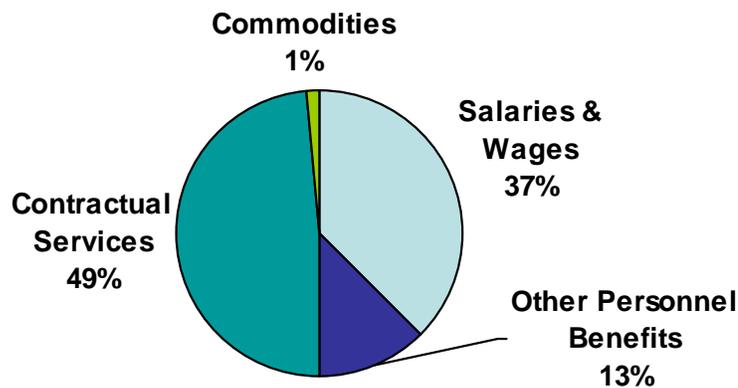


# Executive Management

## Executive Management Historical Expenditures



### Contractual Services Represent 49% of Adopted Budget



The FY 2014 Executive Management budget increased by \$4,413 from the FY 2012 actual. The FY 2014 budget is \$113,222 more than the FY 2013 estimate due to the salary increases for the Mayor, Clerk, and Aldermen which become effective May 1, 2013. Also, the benefit line item increased by \$21,786 due to higher insurance premiums. Finally, total legal services are expected to increase by \$26,000 compared to the current year estimate.

# **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 2012-2013 ACCOMPLISHMENTS**

1. Accelerated the construction process for the new Police Station and City Hall renovation through engaging Williams Architects for the preparation of schematics, design development, and construction documents. Also met with potential construction managers who could supervise the building process.
2. Assisted with the process of the photo enforcement camera system agreement with Safespeed LLC to promote public safety, reduce red light traffic violations, and reduce automobile crashes at 22<sup>nd</sup> Street and Route 83.
3. Assisted in the approval process for the City's first video gaming license for Gullivers located at 17W517 Roosevelt Road.
4. Initiated the residential street lighting project.
5. Provided economic development assistance to Ferrara Pan which relocated its corporate headquarters to the Oakbrook Terrace Tower.
6. Assisted in the selection of a new risk management provider, Assurance, resulting in a savings of approximately \$9,000.
7. Switched health insurance brokers resulting in City-wide savings of approximately \$110,500 in health insurance premium costs.
8. Achieved cost savings of approximately \$135,000 through eliminating the Assistant City Manager position.
9. Assisted in the publication of the City's newsletter, *Terrace Leaves*, which was published six (6) times during the year.
10. Prepared for the Elected Officials Swearing-In Ceremony

## **FY 2013-2014 OBJECTIVES**

- To prepare and recommend an annual operating budget to be adopted prior to May 1<sup>st</sup> of each year, and to administrate 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 2013-2014 Budget Proposal

The Executive Management Department's budget request for the FY 2014 is \$713,645. The proposed budget decreased \$3,206 compared to the FY 2012 actual.

The FY 2014 budget is 17% or \$105,603 higher than the current year estimate of \$608,042 due to the following reasons.

1. The salary increases for the Mayor, Aldermen, and City Clerk approved by the Council on May 22, 2012 become effective on May 1, 2013. The Mayor's salary increased from \$8,000 to \$34,000. The City Clerk's stipend went from \$3,500 to \$5,500 per year. The Aldermen stipends increased from \$3,000 to \$5,000 per year. In total these salary changes increased the FY 2014 budget by \$39,000.
2. Due to the salary changes made by the Council on May 22, 2012, the Mayor is now eligible to receive health insurance from the City. In addition, health insurance premiums are expected to increase by 30% over current amounts. Accordingly the Executive Management health insurance line item increased by \$14,789 or 63%.
3. Contractual services are estimated to increase by \$45,840 due to higher budgeted amounts for labor relations legal costs, due to the union contract expiring.

**NARRATIVE REPORT**

**Department:** Executive Management      **Date:** December 2012  
**Activity:** 01-01      **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4110	Full-Time	\$171,109
	The budgeted amount is comprised of salaries for: City Manager and Executive Secretary.	
4130	Part-Time	\$26,163
	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 at \$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	\$90,241
	These benefits include IMRF, FICA, unemployment insurance and insurance for life, dental, health for eligible persons. The increase is attributable to the approximate 30% increase in health insurance.	
5600	Professional & Technical Services	\$18,000
	Budget for grant writing services, consultant to help update the City's personnel manual, and miscellaneous professional services. Line item has decreased due to reclassing engineering fees within other departments accordingly. In addition a separate line item was created for minute transcription services.	
5601	Codification	\$6,500
	Annual fee to update the municipal code.	
5602	Minute Transcription Services	\$2,800
	Budgeted amount is for transcribing City Council minutes.	
5605	Training and Conferences	\$2,000
	The bulk of requested funds are for training and conferences for the City Manager. 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). Costs for training for Elected Officials, Executive Secretary and Deputy Clerk are also provided in this line	

**NARRATIVE REPORT**

**Department:** Executive Management      **Date:** December 2012  
**Activity:** 01-01      **Prepared By:** Amy Marrero

Object Number	Narrative	Adopted
	item.	
5610	<b>Membership &amp; Association Fees</b>	\$12,000
	Membership in professional organizations for the City Manager and City in general include the 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 (\$ 2,500).	
5615	<b>Meetings</b>	\$1,500
	Requested amount is for attendance at various local, regional, and state meetings for the City Manager and Executive Secretary as well as Elected Officials.	
5625	<b>Terrace Leaves Newsletter</b>	\$18,900
	Bi-monthly publication, printing and mailing preparation for the six (6) page <i>Terrace Leaves</i> at an estimated cost of \$2,692 each issue, plus bulk mail cost.	
5651	<b>Employee Assistance Program</b>	\$3,400
	The budgeted amount funds the cost of program benefit for all employees.	
5660	<b>Equipment Maintenance &amp; Repair</b>	\$1,500
	Department's share of the telephone system maintenance contract and copier machine use and maintenance.	
5663	<b>Vehicle Maintenance &amp; Repair</b>	\$1,000
	Requested funds maintain the City Manager's vehicle.	
5665	<b>Telephone Service</b>	\$5,000
	This figure is the calculated split between all City departments for telephone system charges.	
5671	<b>General Legal Services</b>	\$105,000
	Budgeted figure is for the fees from the Office of the City Attorney and any other general legal service costs.	
	<b>Prosecutions</b>	\$65,000
	Budgeted figure is for the fees from the Office of the City Prosecutor.	
5673	<b>Litigation</b>	\$30,000
	Budget figure is for the fees from the Office of the City Attorney and any other legal firms	

**NARRATIVE REPORT**

**Department:** Executive Management      **Date:** December 2012  
**Activity:** 01-01      **Prepared By:** Amy Marrero

Object Number	Narrative	Adopted
	supplying litigation services.	
5674	Labor Relations	\$30,000
	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. Increase is due to union contract negotiations this year.	
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 yearly unforeseen or emergency expenditures in the General Fund.	
5700	Public Information	\$1,000
	Budgeted figure includes the City's hosting fees for the City's website (\$500); and the City's e-mail service host (\$200). Miscellaneous costs (\$300)	
5785	Library Services	\$25,000
	Gross cost for Oakbrook Terrace residents to use the Villa Park Public Library. Household pays 20% of the appropriate library rate.	
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 mailings.	

# Police Department

**CITY OF OAKBROOK TERRACE**  
**POLICE DEPARTMENT**  
**2013/2014 BUDGET**  
**01-02**

	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 1,845,260	\$ 1,945,965	\$ 1,945,595	\$ 1,990,930	\$ 2,047,142	\$ 2,055,110	5.6%	3.22%
<b>Other Personnel Benefits</b>	\$ 513,245	\$ 525,939	\$ 461,401	\$ 459,257	\$ 571,873	\$ 591,296	28.2%	28.8%
<b>Contractual Services</b>	\$ 313,908	\$ 295,253	\$ 307,411	\$ 294,871	\$ 301,866	\$ 301,866	-1.8%	2.4%
<b>Commodities</b>	\$ 133,850	\$ 113,466	\$ 129,950	\$ 89,500	\$ 106,600	\$ 106,600	-18.0%	19.1%
<b>Capital Expenditures</b>	\$ 10,439	\$ 65,165	\$ 54,000	\$ 59,402	\$ 87,739	\$ 87,739	62.5%	47.7%
<b>DEPARTMENT TOTAL</b>	\$ 2,816,703	\$ 2,945,788	\$ 2,898,357	\$ 2,893,960	\$ 3,115,220	\$ 3,142,611	8.4%	8.6%

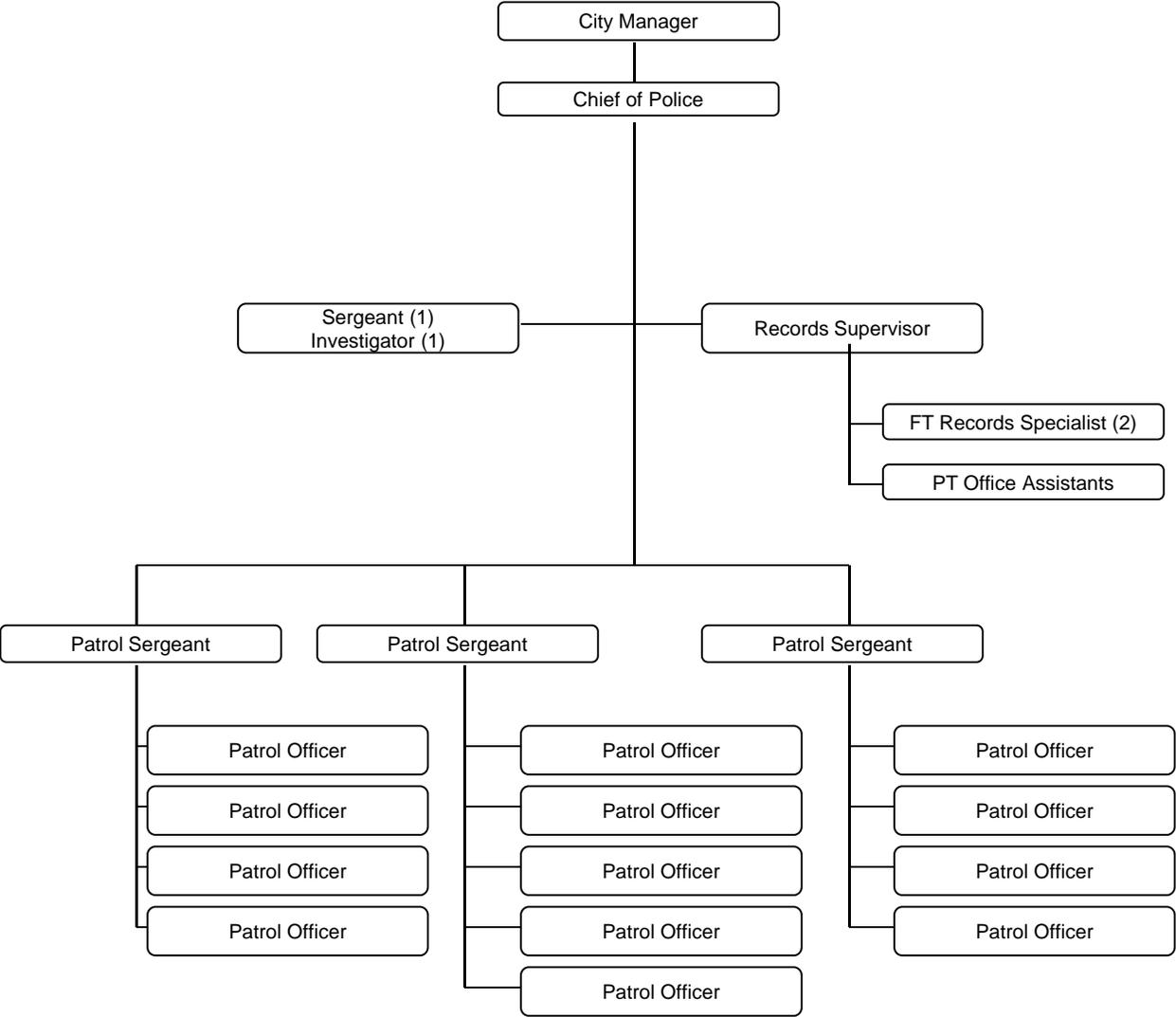
<b>Salaries &amp; Wages</b>								
4110-01 - Full-time Administrative	\$ 353,896	\$ 322,648	\$ 273,891	\$ 266,000	\$ 277,509	\$ 283,753	3.6%	6.7%
4110-02 - Full-time Sergeants	\$ 209,298	\$ 268,864	\$ 299,304	\$ 285,000	\$ 288,620	\$ 288,620	-3.6%	1.3%
4110-03 - Full-time Patrol Officers	\$ 896,040	\$ 895,253	\$ 945,300	\$ 930,300	\$ 985,454	\$ 985,454	4.2%	5.9%
4110-04 - Full-time Investigations	\$ 159,624	\$ 148,541	\$ 170,689	\$ 219,500	\$ 181,284	\$ 181,284	6.2%	-17.4%
4111-02 - Court Stand-by Sgts	\$ -	\$ -	\$ -	\$ -	\$ 9,222	\$ 9,222	DNA	DNA
4111-03 - Court Stand-by Patrol	\$ -	\$ -	\$ -	\$ -	\$ 6,933	\$ 6,933	DNA	DNA
4111-04 - Court Stand-by Invest	\$ -	\$ -	\$ -	\$ -	\$ 8,367	\$ 8,367	DNA	DNA
4120-01 - Overtime Administrative	\$ 11,004	\$ 8,122	\$ 5,731	\$ 3,400	\$ 5,960	\$ 6,094	6.3%	79.2%
4120-02 - Overtime Sergeants	\$ 14,313	\$ 27,552	\$ 18,275	\$ 31,000	\$ 18,540	\$ 18,540	1.5%	-40.2%
4120-03 - Overtime Patrol Officers	\$ 56,154	\$ 83,375	\$ 53,684	\$ 84,000	\$ 57,154	\$ 57,154	6.5%	-32.0%
4120-04 - Overtime Investigations	\$ 9,220	\$ 10,422	\$ 12,500	\$ 4,600	\$ 19,711	\$ 19,711	57.7%	328.5%
4130 - Part-time Regular	\$ 59,022	\$ 68,223	\$ 73,139	\$ 81,000	\$ 70,687	\$ 72,278	-1.2%	-10.8%
4150-02 - Court Time Sergeants	\$ 6,273	\$ 6,405	\$ 5,000	\$ 4,630	\$ 6,000	\$ 6,000	20.0%	29.6%
4150-03 - Court Time Patrol Off.	\$ 43,946	\$ 54,310	\$ 33,000	\$ 40,600	\$ 48,048	\$ 48,048	45.6%	18.3%
4150-04 - Court Time Investigations	\$ 451	\$ 2,051	\$ 2,820	\$ 500	\$ 1,985	\$ 1,985	-29.6%	297.0%
4156 - Police Power Test Incentive	\$ 3,600	\$ 3,400	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	0.0%	0.0%
4160-01 - Holiday Pay Administrat.	\$ 4,964	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
4160-02 - Holiday Pay Sergeants	\$ 8,513	\$ 11,227	\$ 14,515	\$ 8,500	\$ 15,541	\$ 15,541	7.1%	82.8%
4160-03 - Holiday Pay Patrol Off.	\$ 2,912	\$ 22,482	\$ 22,766	\$ 25,534	\$ 27,926	\$ 27,926	22.7%	9.4%
4160-04 - Holiday Pay Investigations	\$ 3,947	\$ 6,305	\$ 6,605	\$ 515	\$ 7,220	\$ 7,220	9.3%	1301.9%
4170-01 - Vacation Buy Back Admn	\$ 721	\$ 2,100	\$ -	\$ 2,251	\$ 2,273	\$ 2,273	DNA	1.0%
4170-02 - Vacation Buy Back Sergts	\$ -	\$ 1,687	\$ 1,861	\$ -	\$ 1,921	\$ 1,921	3.2%	DNA
4170-03 - Vacation Buy Back Patrol	\$ -	\$ -	\$ 1,342	\$ -	\$ 1,444	\$ 1,444	7.6%	DNA
4170-04 - Vacation Buy Back Invest	\$ 1,364	\$ 2,998	\$ 1,573	\$ -	\$ 1,743	\$ 1,743	10.8% DNA	
<b>TOTAL</b>	\$ 1,845,260	\$ 1,945,965	\$ 1,945,595	\$ 1,990,930	\$ 2,047,142	\$ 2,055,110	5.6%	3.2%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 23,262	\$ 22,276	\$ 22,572	\$ 21,552	\$ 21,088	\$ 21,563	-4.5%	0.1%
4520-01 FICA Administrative	\$ 31,526	\$ 29,180	\$ 26,986	\$ 26,986	\$ 27,093	\$ 27,703	2.7%	2.7%
4520-02 FICA Sergeants	\$ 17,082	\$ 22,988	\$ 25,930	\$ 25,178	\$ 25,998	\$ 25,998	0.3%	3.3%
4520-03 FICA Patrol Officers	\$ 75,968	\$ 78,817	\$ 81,066	\$ 82,653	\$ 86,212	\$ 86,212	6.3%	4.3%
4520-04 FICA Investigations	\$ 13,346	\$ 12,142	\$ 14,855	\$ 17,221	\$ 16,854	\$ 16,854	13.5%	-2.1%
4530-01 Health Ins. Administrative	\$ 72,018	\$ 75,028	\$ 45,053	\$ 45,053	\$ 58,569	\$ 62,076	37.8%	37.8%
4535-02 Health/Dental Sergeants	\$ 47,874	\$ 65,639	\$ 56,567	\$ 56,567	\$ 76,062	\$ 79,278	40.1%	40.1%
4535-03 Health/Dental Patrol	\$ 176,216	\$ 163,141	\$ 134,663	\$ 150,400	\$ 200,942	\$ 210,988	56.7%	40.3%
4535-04 Health/Dental Invest	\$ 30,744	\$ 29,972	\$ 26,163	\$ 9,000	\$ 29,243	\$ 30,970	18.4%	244.1%
4535-05 Health Insurance OPEB	\$ 8,446	\$ 9,838	\$ 11,100	\$ 8,200	\$ 12,432	\$ 12,432	12.0%	51.6%
4540-01 Dental Ins. Administrative	\$ 5,126	\$ 5,219	\$ 3,934	\$ 3,934	\$ 4,288	\$ 4,130	5.0%	5.0%
4550-01 Life Ins. Administrative	\$ 1,106	\$ 986	\$ 834	\$ 834	\$ 880	\$ 880	5.5%	5.5%
4550-02 Life Ins. Sergeants	\$ 558	\$ 859	\$ 934	\$ 934	\$ 901	\$ 901	-3.5%	-3.5%
4550-03 Life Ins. Patrol Officers	\$ 2,770	\$ 2,698	\$ 2,949	\$ 2,949	\$ 3,073	\$ 3,073	4.2%	4.2%
4550-04 Life Ins. Investigations	\$ 489	\$ 478	\$ 533	\$ 533	\$ 568	\$ 568	6.6%	6.6%
4570-01 Unemployment Ins. Adm.	\$ 2,357	\$ 2,163	\$ 2,905	\$ 2,905	\$ 2,909	\$ 2,909	0.1%	0.1%
4570-02 Unemployment Ins. Serg.	\$ 726	\$ 753	\$ 726	\$ 726	\$ 794	\$ 794	9.4%	9.4%
4570-03 Unemployment Ins. Patrol	\$ 3,147	\$ 3,261	\$ 3,147	\$ 3,147	\$ 3,438	\$ 3,438	9.2%	9.2%
4570-04 Unemployment Ins. Invest	\$ 484	\$ 502	\$ 484	\$ 484	\$ 529	\$ 529	9.3%	9.3%
<b>TOTAL</b>	\$ 513,245	\$ 525,939	\$ 461,401	\$ 459,257	\$ 571,873	\$ 591,296	28.2%	28.8%

**CITY OF OAKBROOK TERRACE**  
**POLICE DEPARTMENT**  
**2013/2014 BUDGET**  
**01-02**

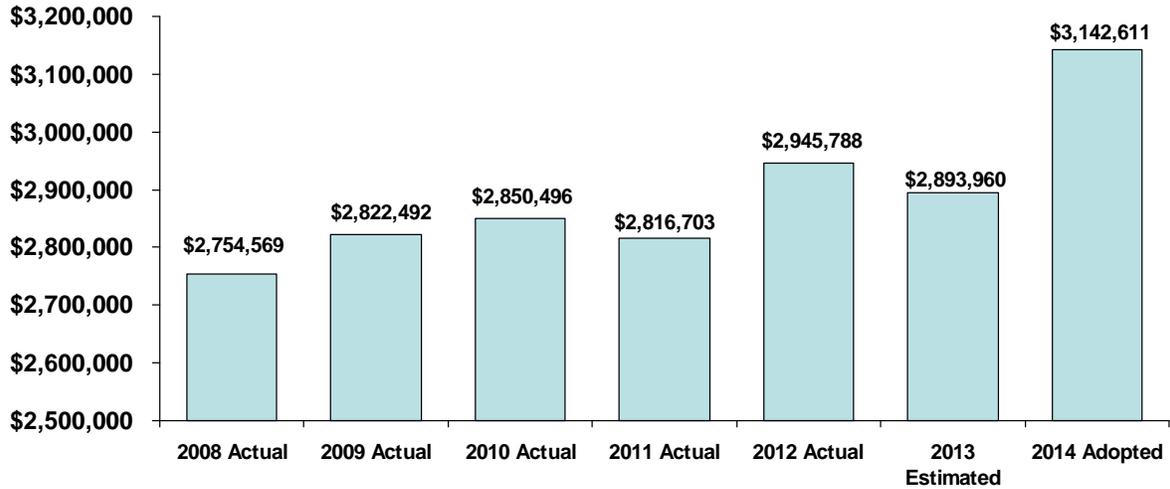
	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 6,704	\$ 6,198	\$ 12,300	\$ 12,300	\$ 7,500	\$ 7,500	-39.0%	-39.0%
5605 - Training/Conferences	\$ 5,199	\$ 7,215	\$ 10,450	\$ 8,200	\$ 9,000	\$ 9,000	-13.9%	9.8%
5607 - Continuing Education	\$ 4,320	\$ -	\$ 7,000	\$ -	\$ 3,500	\$ 3,500	-50.0%	DNA
5610 - Membership & Association	\$ 857	\$ 1,115	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
5611 - Support Services	\$ 20,761	\$ 20,693	\$ 12,000	\$ 8,600	\$ 10,715	\$ 10,715	-10.7%	24.6%
5615 - Meetings	\$ 1,107	\$ 711	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	-33.3%	0.0%
5635 - Deductible Payments	\$ 1,500	\$ -	\$ 2,000	\$ 1,000	\$ 2,000	\$ 2,000	0.0%	100.0%
5650 - Physical Exams	\$ 60	\$ 85	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5655 - Equipment Lease & Rental	\$ 501	\$ 501	\$ 501	\$ 501	\$ 501	\$ 501	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 22,330	\$ 19,706	\$ 17,000	\$ 17,000	\$ 15,500	\$ 15,500	-8.8%	-8.8%
5663 - Vehicle Maint & Repair	\$ 29,387	\$ 22,836	\$ 28,000	\$ 23,000	\$ 23,000	\$ 23,000	-17.9%	0.0%
5665 - Telephone Service	\$ 4,902	\$ 5,279	\$ 4,800	\$ 5,000	\$ 5,000	\$ 5,000	4.2%	0.0%
5668 - Communications	\$ 11,703	\$ 10,846	\$ 11,500	\$ 10,500	\$ 10,500	\$ 10,500	-8.7%	0.0%
5670 - Travel Expense	\$ 34	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	0.0%	0.0%
5680 - DuComm	\$ 186,584	\$ 182,740	\$ 181,560	\$ 186,320	\$ 196,000	\$ 196,000	8.0%	5.2%
5695 - Animal Control	\$ -	\$ 140	\$ 500	\$ 300	\$ 300	\$ 300	-40.0%	0.0%
5700 - Public Information	\$ 107	\$ -	\$ 150	\$ -	\$ -	\$ -	-100.0%	DNA
5705 - Filing Fees	\$ 2,367	\$ 2,134	\$ 2,500	\$ 2,700	\$ 2,500	\$ 2,500	0.0%	-7.4%
5715 - Uniform Allowance	\$ 13,965	\$ 12,733	\$ 12,000	\$ 15,000	\$ 11,400	\$ 11,400	-5.0%	-24.0%
5720 - Printing	\$ 1,520	\$ 2,272	\$ 2,600	\$ 2,400	\$ 2,400	\$ 2,400	-7.7%	0.0%
<b>TOTAL</b>	<b>\$ 313,908</b>	<b>\$ 295,253</b>	<b>\$ 307,411</b>	<b>\$ 294,871</b>	<b>\$ 301,866</b>	<b>\$ 301,866</b>	<b>-1.8%</b>	<b>2.4%</b>
<b>Commodities</b>								
6110 - Books & Publications	\$ 444	\$ 1,129	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
6120 - Office Supplies	\$ 4,893	\$ 6,424	\$ 6,000	\$ 3,500	\$ 3,500	\$ 3,500	-41.7%	0.0%
6125 - Office Furniture	\$ 262	\$ 3,075	\$ 1,000	\$ -	\$ 500	\$ 500	-50.0%	DNA
6126 - Towing Expenses	\$ 4,342	\$ 3,267	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	0.0%
6130 - Supplies	\$ 11,624	\$ 16,778	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	0.0%	0.0%
6131 - DUI Equipment	\$ 46,113	\$ 5,686	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
6150 - Software	\$ 3,377	\$ 1,502	\$ 4,000	\$ -	\$ -	\$ -	-100.0%	DNA
6151 - Hardware	\$ 3,634	\$ 2,431	\$ 4,650	\$ -	\$ 600	\$ 600	-87.1%	DNA
6170 - Postage	\$ 1,973	\$ 1,821	\$ 2,800	\$ 2,000	\$ 2,000	\$ 2,000	-28.6%	0.0%
6180 - Fuel	\$ 55,388	\$ 69,704	\$ 92,000	\$ 65,000	\$ 80,500	\$ 80,500	-12.5%	23.8%
6190 - Non-Capital Equipment	\$ 1,798	\$ 1,648	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	0.0%	100.0%
<b>TOTAL</b>	<b>\$ 133,850</b>	<b>\$ 113,466</b>	<b>\$ 129,950</b>	<b>\$ 89,500</b>	<b>\$ 106,600</b>	<b>\$ 106,600</b>	<b>-18.0%</b>	<b>19.1%</b>
<b>Capital Expenditures</b>								
7130 - Vehicles	\$ 10,439	\$ 65,165	\$ 54,000	\$ 59,402	\$ 87,739	\$ 87,739	62.5%	47.7%
<b>TOTAL</b>	<b>\$ 10,439</b>	<b>\$ 65,165</b>	<b>\$ 54,000</b>	<b>\$ 59,402</b>	<b>\$ 87,739</b>	<b>\$ 87,739</b>	<b>62.5%</b>	<b>47.7%</b>
<b>TOTAL</b>	<b>\$ 2,816,703</b>	<b>\$ 2,945,788</b>	<b>\$ 2,898,357</b>	<b>\$ 2,893,960</b>	<b>\$ 3,115,220</b>	<b>\$ 3,142,611</b>	<b>8.4%</b>	<b>8.6%</b>

Police Department  
Organization Chart  
Fiscal Year Ended April 30, 2014

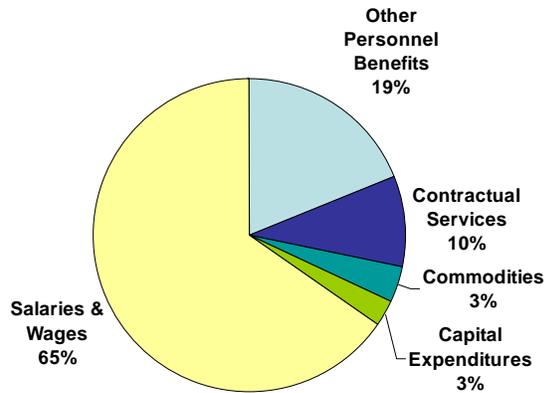


# Police

## Police Historical Expenditures



Salaries & Wages Represent 65% of Adopted Budget



The Police Department budget request for FY 2014 is \$3,142,611. This is an increase of \$248,651 or 8.6% from the FY 2013 estimate. Salaries and benefits increased by \$196,219 over the FY 2013 estimate due to higher insurance premiums and mandatory Police Union pay increases. The Capital Expenditure request for FY 2014 is \$87,739, which is \$28,337 or 47% higher than the current year estimate because it includes the replacement of three (3) vehicles as opposed to the normal two (2) requested replacements.

# **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 2012-13 ACCOMPLISHMENTS**

1. Implemented the local DUI Enforcement Program with the City Prosecutor.
2. Implemented the E-Ticket System with the DuPage County Clerk in all squads.
3. Implemented a Criminal Justice Student Intern Program.
4. Implemented a Ride-A-Long Program for all interested parties that wish to observe first-hand the activities of a police officer working in Oakbrook Terrace.
5. Completed the upgrades of the 700 Megahertz radio system including radio towers, and narrow banding the portable radios.
6. Relocated the Emergency Operations Center to the Public Services Facility which included a phone system upgrade and new maps of the city.
7. Revised and updated the Emergency Operations Plan for the City.
8. Conducted extensive training and a table top exercise with City department heads as well as department heads from Oakbrook, Villa Park and Elmhurst Police and Fire. Also in attendance for the table top exercise were members

- of the DuPage County Emergency Management and State of Illinois Emergency Management.
9. ETSB awarded the Police Department a \$3,000 Grant for the purchase of the new laptops with the GPS units that were purchased last fiscal year.
  10. Implemented the use of the License Plate Recognition Unit that was purchased in the last fiscal year resulting in having the unit being paid in two (2) months and increasing the arrests of numerous unlicensed drivers, administrative tows, and recovery of several stolen vehicles.
  11. Attended several meetings for feedback on the new Police Station and City Hall.
  12. Currently drafting a new Policy and Procedure Manual.
  13. Worked with the Police Commission to update the new Rules and Regulations Manual.
  14. Continuously working with school officials of our two (2) local schools for safety procedures and more visible patrols.

### **FY 2013-14 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 Red Light Enforcement Camera Program and City Building Code violations to increase City revenues.
- 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 33 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 issues through training, planning and table top 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. Focus to be placed on certifying all shifts with evidence technicians and juvenile officers reducing the overtime cost of call outs.
- Using the DUI Tech Fund continue to replace two high-mileage marked police cars to maintain a viable fleet of emergency response vehicles with new LED light bars.
- Implement the Red Light Camera Enforcement Program.

# POLICE DEPARTMENT

## Fiscal Year 2013-2014 Budget Proposal

The Police Department budget request for FY 2014 is \$3,115,220. This is an increase of \$221,260 or 7.6% from the FY 2013 estimate and a 6% increase over the FY 2012 actual.

Salaries and personnel benefits make up 84% of the total operating budget at \$2,619,015. Salaries and benefits increased by \$168,828 over the FY 2013 estimate due to higher insurance premiums and mandatory 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.

Contractual services totaled \$301,866 a 2% increase from the FY 2013 estimate. Commodities increased by \$17,100 or 19% to \$106,600. The costliest line item in commodities is fuel, with a 24% increase over the FY13 estimate.

The Capital Expenditure request for FY 2014 is \$87,739, which is \$28,337 or 47% higher than the current year estimate. The FY 2014 budget increased because the Police Department requested the replacement of three (3) vehicles as opposed to the two (2) for FY 2013. 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. Allowed by State Statute, 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>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Traffic Collision Investigations	421	400	419	511	584	475
Administrative Tows	217	324	115			
Incident Investigations	787	857	726	763	661	543
Traffic Citations	3,531	4,484	3,974	5,679	4,291	3,514
Parking Citations	309	364	389	498	603	667
Arrests	561	608	619	811	443	409

**NARRATIVE REPORT**

**Department:** Police Department      **Date:** December 2012  
**Activity:** 01-02      **Prepared By:** Chief Wayne Holakovsky

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4110	Full-time Salaries	\$1,739,111
	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 (4) - \$283,753 Sergeants (3) - \$288,620 Patrol Officers (13) - \$985,454 Investigations (1) Patrol Officers, and (1) Sgt - \$181,284	
4111	Court Stand-By	\$24,522
	Budgeted amount is for officer's stand-by pay before court appearances as per the contract. Sergeants - \$9,222 Patrol Officers - \$6,933 Investigations - \$8,367	
4120	Overtime	\$101,499
	Overtime is categorized by personnel sub-division: Administrative Staff - \$6,094 Sergeants - \$18,540 Patrol Officers - \$57,154 Investigations - \$19,711	
4130	Part-time Regular	\$72,278
	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**

<b>Department:</b>	Police Department	<b>Date:</b>	December 2012
<b>Activity:</b>	01-02	<b>Prepared By:</b>	Chief Wayne Holakovsky

Object Number	Narrative	Adopted
4150	Court Time	\$56,033
	<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 - \$6,000</p> <p>Patrol Officers Court Appearances - \$48,048</p> <p>Investigators Court Appearances - \$1,985</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	\$50,687
	<p>Budgeted amount is for department personnel working paid holidays and holiday benefit by employment group:</p> <p>Sergeants - \$15,541</p> <p>Patrol Officers - \$27,926</p> <p>Investigations - \$7,220</p>	
4170	Vacation Buy Back	\$7,381
	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	\$591,296
	These benefits include IMRF, FICA, and insurance for life, dental, health and unemployment. The increase is attributable to an approximate 37% increase in health insurance.	
5600	Professional & Technical Services	\$7,500
	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 (\$300) are expensed here.	

**NARRATIVE REPORT**

**Department:** Police Department      **Date:** December 2012  
**Activity:** 01-02      **Prepared By:** Chief Wayne Holakovsky

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>																								
5605	Training and Conferences	\$9,000																								
	The budgeted figure includes multi-regional training (NEMRT \$2,000 = 19 officers at \$100 each, plus \$1,000 course fees). Staff and Command Course for Chief (\$3,600). Two (2) state conferences for the Chief and training courses as mandated by the Illinois Police Training Act. In addition Homicide Investigators (\$350),Gang Officers recertification (\$250), and driving school for all officers (\$1500).																									
5607	Continuing Education	\$3,500																								
	Tuition reimbursement provided under terms of union contract.																									
5610	Membership & Association	\$1,000																								
	Command level, Detective, Records and Specialized Officer memberships and professional associations.																									
5611	Support Services	\$10,715																								
	<table border="0"> <tr><td>Major Crimes Task Force</td><td align="right">\$ 500</td></tr> <tr><td>DuPage Children’s Center</td><td align="right">\$ 1,000</td></tr> <tr><td>ETSB</td><td align="right">\$ 2,500</td></tr> <tr><td>LP Police Pro,</td><td align="right">\$ 600</td></tr> <tr><td>BEAST</td><td align="right">\$ 900</td></tr> <tr><td>Elmhurst Range Fee</td><td align="right">\$ 750</td></tr> <tr><td>Critical Reach Fee</td><td align="right">\$ 265</td></tr> <tr><td>Illinois LESO Surplus Revolving Fund</td><td align="right">\$ 400</td></tr> <tr><td>NetRMS Fee</td><td align="right">\$ 800</td></tr> <tr><td>Leads On-Line</td><td align="right">\$1,800</td></tr> <tr><td>DuPage County Data Processing Fee</td><td align="right">\$ 200</td></tr> <tr><td>NIPAS Mobile Field Force</td><td align="right">\$1,000</td></tr> </table>	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	
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NIPAS Mobile Field Force	\$1,000																									
5615	Meetings	\$1,000																								
	Meeting expenses and work luncheons. This line item also includes overnight travel and accommodation expenses for investigations.																									
5635	Deductible Payments	\$2,000																								
	Vehicle insurance deductibles for police vehicle accidents.																									

**NARRATIVE REPORT**

**Department:** Police Department                      **Date:** December 2012  
**Activity:** 01-02    **Prepared By:** Chief Wayne Holakovsky

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5660	Equipment Maintenance & Repair	\$15,500
	Budgeted amount is for annual service on departmental equipment including: Office machines--\$400 Copy machine maintenance--\$800 Base radio, repeaters and console--\$3,900 Printrak Live Scan maintenance--\$6,400 Star Witness Video System maintenance - \$1,500 Misc \$2,500	
5663	Vehicle Maintenance & Repair	\$23,000
	Budgeted amount includes non-warranty vehicle repairs, car washes, and battery maintenance.	
5665	Telephone Service	\$5,000
	Department's share of phone system charges plus Radio Repeater and DuComm line.	
5668	Communication	\$10,500
	Nine (9) Verizon cellular telephones (\$4,920), and thirteen (13) cellular modem service for Mobile Data Terminals.	
5680	DuComm	\$196,000
	Budgeted figure is comprised of City's fair share for 19 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 Communciations Center	
5705	Filing Fees	\$2,500
	Processing fees, Subpoenas fees, notaries, vehicle titles and registrations, and seized vehicle title transfers.	
5715	Uniform Allowance	\$11,400
	Projected cost includes the following items: Uniform Replacement--\$7,500 Detective Clothing Allowance--\$1,800 Ballistic Vest Replacement (\$700 X 3) --\$2,100	

**NARRATIVE REPORT**

**Department:** Police Department      **Date:** December 2012  
**Activity:** 01-02      **Prepared By:** Chief Wayne Holakovsky

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5720	Printing	\$2,400
	Printing of forms, reports, business cards, citations, parking tickets, placards, etc.	
6110	Books & Publications	\$1,000
	Purchasing of updated law books and references	
6126	Towing Expenses	\$5,000
	Expenses related to the administrative tow program, i.e. forms and certified mail.	
6130	Supplies	\$11,000
	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.	
6170	Postage	\$2,000
	Postage, UPS and Fed-Ex mailing and shipping costs.	
6180	Fuel	\$80,500
	Approximately 23,000 gallons of gasoline for police vehicles based on \$3.50 per gallon.	
6190	Non-Capital Equipment	\$1,000
	Other non-capital equipment	
7130	Capital Vehicles	\$87,739
	Budgeted amount is for two (2) 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**  
**2013/2014 BUDGET**  
**01-03**

	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 193,323	\$ 179,050	\$ 189,802	\$ 187,910	\$ 143,103	\$ 146,110	-23.0%	-22.2%
<b>Other Personnel Benefits</b>	\$ 70,448	\$ 70,324	\$ 67,186	\$ 66,771	\$ 50,770	\$ 52,561	-21.8%	-21.3%
<b>Contractual Services</b>	\$ 114,593	\$ 101,887	\$ 117,935	\$ 113,125	\$ 123,985	\$ 123,985	5.1%	9.6%
<b>Commodities</b>	\$ 1,418	\$ 1,560	\$ 1,650	\$ 3,520	\$ 2,700	\$ 2,700	63.6%	-23.3%
<b>DEPARTMENT TOTAL</b>	\$ 379,782	\$ 352,820	\$ 376,573	\$ 371,326	\$ 320,558	\$ 325,356	-13.6%	-12.4%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 146,661	\$ 149,522	\$ 153,405	\$ 153,405	\$ 99,341	\$ 101,576	-33.8%	-33.8%
4120 - Overtime	\$ 2,894	\$ 2,599	\$ 3,280	\$ 3,280	\$ 4,500	\$ 4,601	40.3%	40.3%
4130 - Part-time Regular	\$ 39,193	\$ 22,279	\$ 23,667	\$ 26,500	\$ 29,812	\$ 30,483	28.8%	15.0%
4140 - Part-time Other	\$ 4,575	\$ 4,650	\$ 9,450	\$ 4,725	\$ 9,450	\$ 9,450	0.0%	100.0%
<b>TOTAL</b>	\$ 193,323	\$ 179,050	\$ 189,802	\$ 187,910	\$ 143,103	\$ 146,110	-23.0%	-22.2%

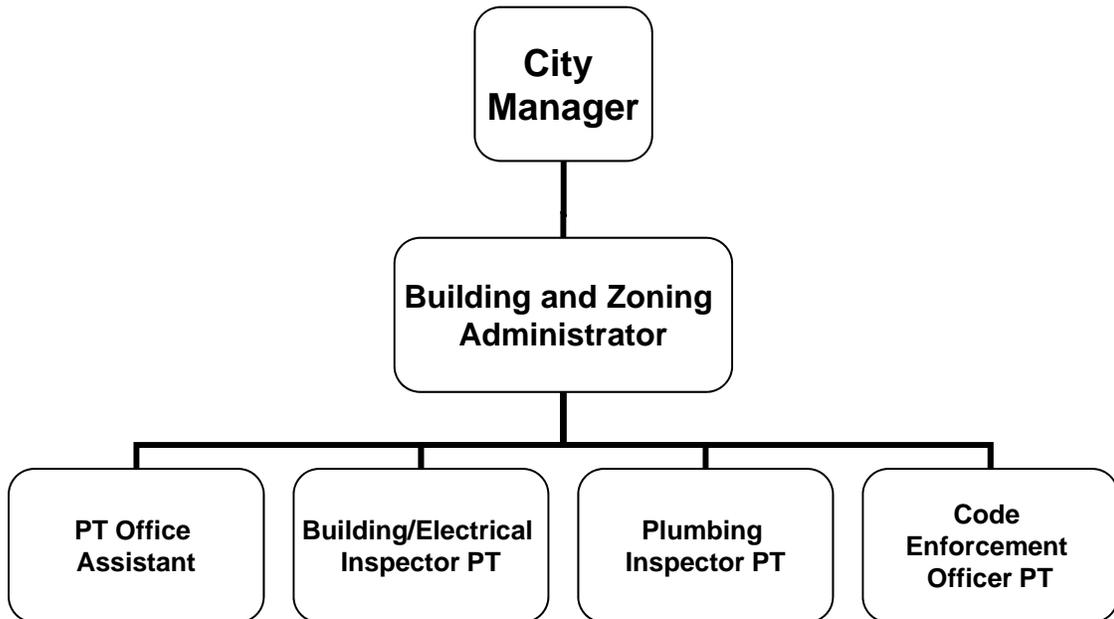
<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 23,646	\$ 22,995	\$ 22,724	\$ 22,454	\$ 17,081	\$ 17,465	-23.1%	-22.2%
4520 - FICA	\$ 14,703	\$ 13,586	\$ 14,520	\$ 14,375	\$ 10,963	\$ 11,210	-22.8%	-22.0%
4530 - Health Insurance	\$ 28,054	\$ 30,276	\$ 26,276	\$ 26,276	\$ 20,181	\$ 21,403	-18.5%	-18.5%
4540 - Dental Insurance	\$ 2,544	\$ 2,345	\$ 2,475	\$ 2,475	\$ 1,708	\$ 1,645	-33.5%	-33.5%
4550 - Life Insurance	\$ 370	\$ 361	\$ 465	\$ 465	\$ 309	\$ 309	-33.5%	-33.5%
4570 - Unemployment Ins	\$ 1,132	\$ 760	\$ 726	\$ 726	\$ 529	\$ 529	-27.1%	-27.1%
<b>TOTAL</b>	\$ 70,448	\$ 70,324	\$ 67,186	\$ 66,771	\$ 50,770	\$ 52,561	-21.8%	-21.3%

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 98,296	\$ 89,672	\$ 97,600	\$ 97,600	\$ 107,600	\$ 107,600	10.2%	10.2%
5602 - Rental Inspection	\$ 2,704	\$ 1,821	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	0.0%
5603 - Business License Inspection	\$ -	\$ 490	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5605 - Training/Conferences	\$ 680	\$ 65	\$ 900	\$ 100	\$ 900	\$ 900	0.0%	800.0%
5610 - Membership/Assoc Fees	\$ 450	\$ 475	\$ 550	\$ 550	\$ 550	\$ 550	0.0%	0.0%
5615 - Meetings	\$ 13	\$ 27	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 152	\$ 241	\$ 225	\$ 260	\$ 260	\$ 260	15.6%	0.0%
5660 - Equipment Maint & Repair	\$ 1,130	\$ 1,578	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	0.0%	0.0%
5665 - Telephone Service	\$ 2,058	\$ 1,982	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
5668 - Communications	\$ 275	\$ 314	\$ 300	\$ 315	\$ 315	\$ 315	5.0%	0.0%
5670 - Travel Expense	\$ 84	\$ -	\$ 60	\$ -	\$ 60	\$ 60	0.0%	DNA
5700 - Public Information	\$ 1,605	\$ 656	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	0.0%	0.0%
5725 - Public Hearing Expense	\$ 7,146	\$ 4,567	\$ 10,000	\$ 6,000	\$ 6,000	\$ 6,000	-40.0%	0.0%
<b>TOTAL</b>	\$ 114,593	\$ 101,887	\$ 117,935	\$ 113,125	\$ 123,985	\$ 123,985	5.1%	9.6%

<b>Commodities</b>								
6110 - Books & Publications	\$ -	\$ -	\$ 100	\$ 1,100	\$ 900	\$ 900	800.0%	-18.2%
6120 - Office Supplies	\$ 469	\$ 601	\$ 600	\$ 900	\$ 900	\$ 900	50.0%	0.0%
6130 - Supplies	\$ 721	\$ 769	\$ 600	\$ 1,000	\$ 600	\$ 600	0.0%	-40.0%
6151 - Hardware	\$ 46	\$ -	\$ -	\$ 220	\$ -	\$ -	DNA	-100.0%
6170 - Postage	\$ 183	\$ 190	\$ 350	\$ 300	\$ 300	\$ 300	-14.3%	0.0%
<b>TOTAL</b>	\$ 1,418	\$ 1,560	\$ 1,650	\$ 3,520	\$ 2,700	\$ 2,700	63.6%	-23.3%

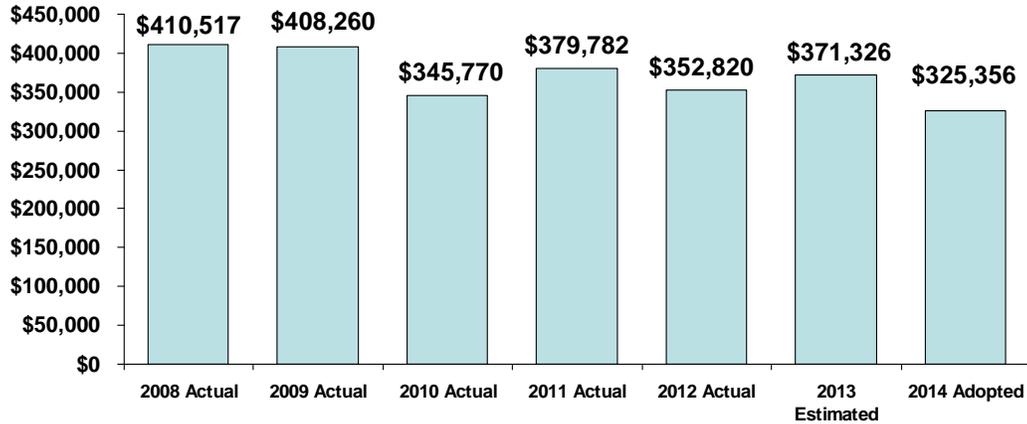
<b>TOTAL</b>	\$ 379,782	\$ 352,820	\$ 376,573	\$ 371,326	\$ 320,558	\$ 325,356	-13.6%	-12.4%
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Building and Zoning Department  
Organization Chart  
Fiscal Year Ended April 30, 2014

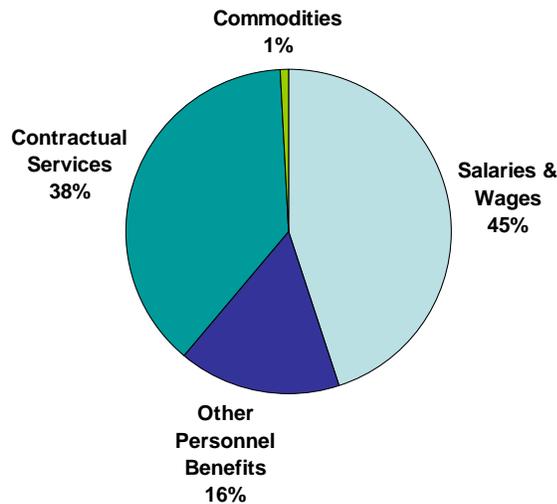


# Building & Zoning

## Building & Zoning Historical Expenditures



### Salaries & Wages Represent 45% of Adopted Budget



The FY 2014 Building and Zoning budget decreased \$27,464 from the FY 2012 actual. The largest decrease results from not filling the Building and Zoning Secretary position. Professional services for FY 2014 increased by \$10,000 from the FY 2013 estimate due to more plumbing and electrical inspections planned during the year.

# **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, 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 2012-2013 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 2012 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.
7. Administered the development throughout the City, including large commercial office tenants, retail, restaurants, and BMO Harris Bank.

8. Reviewed building permits, scheduled public hearing and reviewed plans and documents for the public hearings.
9. Completed plan reviews for interior office build-outs in-house, and over a six month period saved \$50,015 versus review services performed by the outside consultant.

### **FY 2013–2014 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.
- Continue to monitor the Building and Zoning Department budget.
- To continue to attend the DuPage County Community Development Commission meetings.
- To continue to facilitate the development at Oakbrook Terrace Square.
- Based upon finalization of a public hearing, to monitor the redevelopment of properties within City, such as 17W642 Butterfield Road, and 1635 S. Ardmore Avenue.

# BUILDING AND ZONING DEPARTMENT

## Fiscal Year 2013-2014 Budget Proposal

The 2014 fiscal year budget request for the Building and Zoning Department is \$320,558. This represents a decrease of \$32,262 from the FY12 actual. This decrease is primarily due to not filling the Building and Zoning Secretary position for FY 2014 due to a recent retirement. However, this position will remain part of the personnel and position schedule.

Total salaries and wages in fiscal year 2014 are budgeted at \$143,103, representing a decrease of \$44,807 or 24% from the FY 2013 estimate. Other personnel benefits decreased by \$16,000 or 24% due to providing insurance to only one (1) employee in comparison to two (2) for the current year.

Total Contractual Services for FY 2014 are expected to increase \$10,860 or 9.6% over the current year estimate due to more plumbing and electrical inspections needed.

No capital expenditures are budgeted for the 2014 fiscal year.

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

**NARRATIVE REPORT**

<b>Department:</b>	Building & Zoning	<b>Date:</b>	October 2012
<b>Activity:</b>	01-03	<b>Prepared By:</b>	Mihaela Dragan

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$101,576
	Budgeted amount is comprised of salary of Building & Zoning Administrator. Budgeted amount has decreased due to the Secretary retiring. Secretary's position is to remain unfilled at this time due to budgetary restraints	
4120	Overtime	\$4,601
	Budgeted amount is for the recording secretary for the Planning & Zoning Commission meetings	
4130	Part-Time Regular	\$30,483
	This includes the salary for the Office Assistant.	
4140	Part-Time Other	\$9,450
	These are the salaries of the seven (7) members of the Planning and Zoning Commission.	
4500	Other Personnel Benefits	\$52,561
	These benefits include IMRF, FICA, and insurance for life, dental, health.	
5600	Professional & Technical Services	\$107,600
	Requested amount covers several contractual services contracts: semi-annual elevator inspections (\$11,500), stormwater management plan review services (\$19,000), 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.	
5660	Equipment Maintenance & Repair	\$1,400
	Building & Zoning's share of the telephone maintenance contract, and copy charges for the Konica Minolta copier.	
5665	Telephone Service	\$2,000

**NARRATIVE REPORT**

**Department:** Building & Zoning      **Date:** October 2012  
**Activity:** 01-03      **Prepared By:** Mihaela Dragan

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
	Department's share of City's telephone system charges.	
5700	Public Information	\$1,800
	Budgeted amount includes reproduction of the City's Comprehensive Plan, Zoning and Subdivision books, and additional zoning maps and land use maps.	
5725	Public Hearing Expense	\$6,000
	Budgeted figure based on the anticipated need for public hearings and the publishing of legal notices.	

# Public Services Street Division

**CITY OF OAKBROOK TERRACE**  
**PUBLIC SERVICES DEPARTMENT - STREETS DIVISION**  
**2013/2014 BUDGET**  
**01-04**

	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 229,832	\$ 233,499	\$ 234,353	\$ 233,329	\$ 249,757	\$ 255,377	9.0%	9.4%
<b>Other Personnel Benefits</b>	\$ 90,505	\$ 87,520	\$ 92,425	\$ 91,684	\$ 94,260	\$ 97,872	5.9%	6.7%
<b>Contractual Services</b>	\$ 116,953	\$ 147,470	\$ 138,460	\$ 134,134	\$ 134,403	\$ 134,403	-2.9%	0.2%
<b>Commodities</b>	\$ 48,331	\$ 59,647	\$ 67,927	\$ 60,850	\$ 64,850	\$ 64,850	-4.5%	6.6%
<b>DEPARTMENT TOTAL</b>	\$ 485,621	\$ 528,137	\$ 533,165	\$ 519,997	\$ 543,270	\$ 552,502	3.6%	6.3%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 215,832	\$ 220,225	\$ 215,129	\$ 215,129	\$ 234,799	\$ 240,082	11.6%	11.6%
4120 - Overtime	\$ 1,423	\$ 260	\$ 6,616	\$ 2,500	\$ 2,500	\$ 2,556	-61.4%	2.3%
4140 - Part-time Other	\$ 12,578	\$ 13,015	\$ 12,608	\$ 15,700	\$ 12,458	\$ 12,738	10%	-18.9%
<b>TOTAL</b>	\$ 229,832	\$ 233,499	\$ 234,353	\$ 233,329	\$ 249,757	\$ 255,377	9.0%	9.4%

4510 - IMRF	\$ 29,130	\$ 29,768	\$ 30,611	\$ 30,000	\$ 30,279	\$ 30,960	1.1%	3.2%
4520 - FICA	\$ 17,991	\$ 17,063	\$ 19,549	\$ 19,419	\$ 19,106	\$ 19,536	-0.1%	0.6%
4530 - Health Insurance	\$ 38,538	\$ 36,153	\$ 37,291	\$ 37,291	\$ 39,929	\$ 42,540	14.1%	14.1%
4540 - Dental Insurance	\$ 2,998	\$ 2,659	\$ 3,151	\$ 3,151	\$ 2,993	\$ 2,883	-8.5%	-8.5%
4550 - Life Insurance	\$ 847	\$ 829	\$ 855	\$ 855	\$ 895	\$ 895	4.7%	4.7%
4570 - Unemployment Ins	\$ 1,002	\$ 1,050	\$ 968	\$ 968	\$ 1,058	\$ 1,058	9.3%	9.3%
<b>TOTAL</b>	\$ 90,505	\$ 87,520	\$ 92,425	\$ 91,684	\$ 94,260	\$ 97,872	5.9%	6.7%

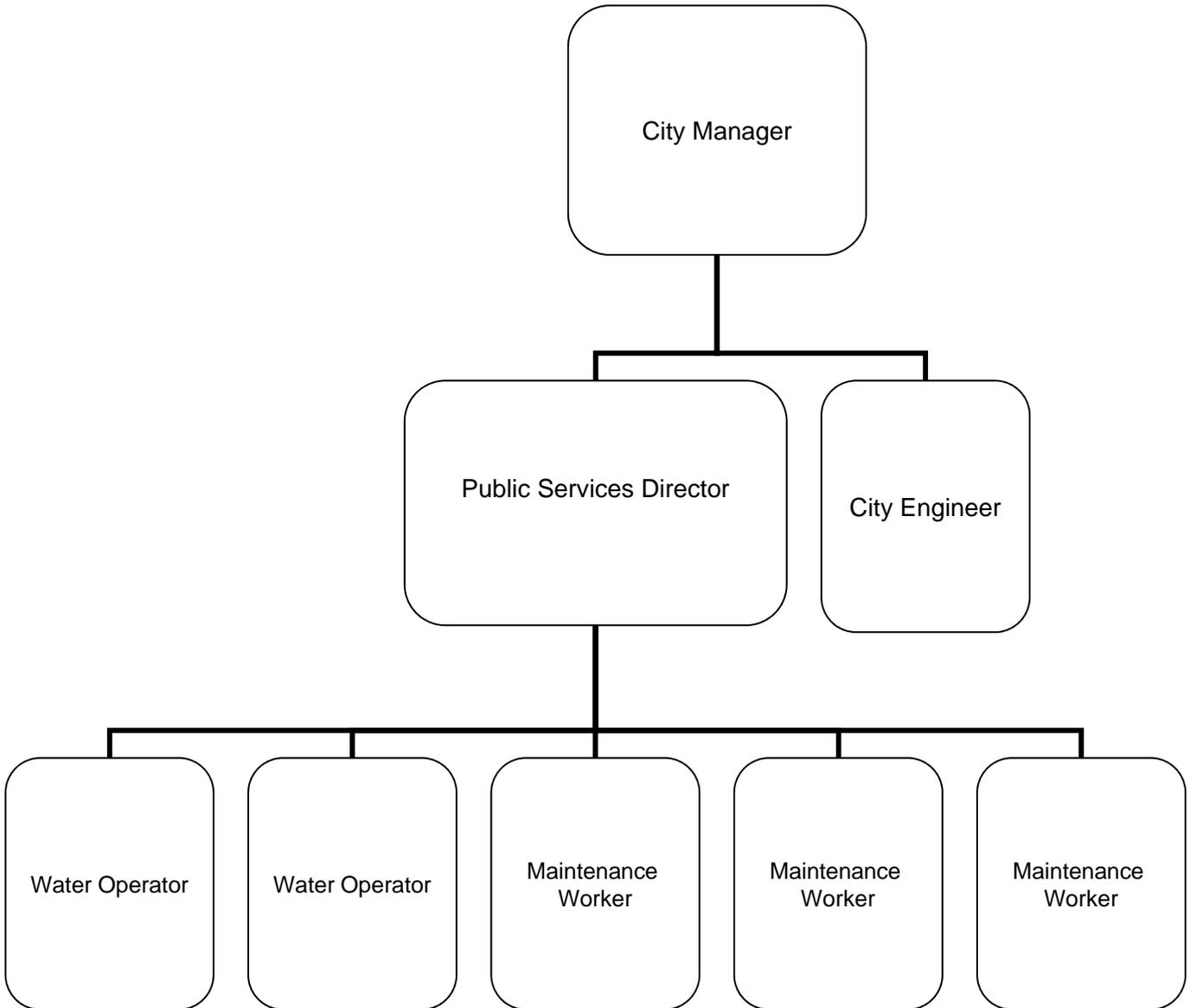
<b>Contractual Services</b>								
5600 - Professional & Technical	\$ -	\$ 8,506	\$ 2,500	\$ 1,000	\$ 2,500	\$ 2,500	0.0%	150.0%
5605 - Training/Conferences	\$ 61	\$ 30	\$ 500	\$ 900	\$ 500	\$ 500	0.0%	-44.4%
5607 - Continuing Education	\$ 1,011	\$ 222	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5610 - Membership & Association	\$ 880	\$ 886	\$ 900	\$ 960	\$ 960	\$ 960	6.7%	0.0%
5615 - Meetings	\$ 247	\$ 202	\$ 350	\$ -	\$ 350	\$ 350	0.0%	DNA
5650 - Physical Exams	\$ 78	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 3,260	\$ 647	\$ 4,000	\$ 2,000	\$ 4,000	\$ 4,000	0.0%	100.0%
5660 - Equipment Maint & Repair	\$ 13,549	\$ 15,305	\$ 10,200	\$ 10,000	\$ 10,000	\$ 10,000	-2.0%	0.0%
5663 - Vehicle Maint & Repair	\$ 13,561	\$ 25,824	\$ 22,800	\$ 22,800	\$ 17,000	\$ 17,000	-25.4%	-25.4%
5665 - Telephone Service	\$ 2,467	\$ 2,857	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	0.0%	0.0%
5668 - Communications	\$ 4,590	\$ 5,680	\$ 4,850	\$ 4,800	\$ 4,800	\$ 4,800	-1.0%	0.0%
5670 - Travel Expense	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.0%	DNA
5700 - Public Information	\$ 26	\$ 434	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5715 - Uniform Allowance	\$ 1,874	\$ 1,749	\$ 2,000	\$ 2,500	\$ 2,000	\$ 2,000	0.0%	-20.0%
5740 - Mosquito Abatement	\$ 7,568	\$ 15,136	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	0.0%	0.0%
5741 - Access Easement Maint	\$ 936	\$ 955	\$ 960	\$ 974	\$ 993	\$ 993	3.4%	2.0%
5755 - Traffic Signal Maint.	\$ 2,249	\$ 2,208	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.0%	0.0%
5758 - Utilities	\$ 3,719	\$ 6,150	\$ 4,000	\$ 4,700	\$ 4,700	\$ 4,700	17.5%	0.0%
5760 - Street Light Maint.	\$ 16,939	\$ 14,197	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	0.0%	0.0%
5763 - Street Sweeping	\$ 3,990	\$ 1,330	\$ 3,000	\$ 3,200	\$ 3,200	\$ 3,200	6.7%	0.0%
5765 - Lawn Maintenance	\$ 2,678	\$ 5,527	\$ 7,000	\$ 5,000	\$ 7,000	\$ 7,000	0.0%	40.0%
5766 - Tree Care	\$ 3,955	\$ 3,305	\$ 5,000	\$ 7,000	\$ 6,000	\$ 6,000	20.0%	-14.3%
5770 - Building Maintenance	\$ 33,316	\$ 36,321	\$ 30,000	\$ 28,000	\$ 30,000	\$ 30,000	0.0%	7.1%
<b>TOTAL</b>	\$ 116,953	\$ 147,470	\$ 138,460	\$ 134,134	\$ 134,403	\$ 134,403	-2.9%	0.2%

<b>Commodities</b>								
6110 - Books & Publications	\$ 15	\$ 15	\$ 350	\$ 100	\$ 350	\$ 350	0.0%	250.0%
6120 - Office Supplies	\$ 555	\$ 419	\$ 900	\$ 700	\$ 900	\$ 900	0.0%	28.6%
6130 - Supplies	\$ 10,920	\$ 12,705	\$ 13,000	\$ 12,800	\$ 13,000	\$ 13,000	0.0%	1.6%
6132 - Lawn Maint Supplies	\$ 556	\$ -	\$ 2,500	\$ 2,000	\$ 2,500	\$ 2,500	0.0%	25.0%

CITY OF OAKBROOK TERRACE  
PUBLIC SERVICES DEPARTMENT - STREETS DIVISION  
2013/2014 BUDGET  
01-04

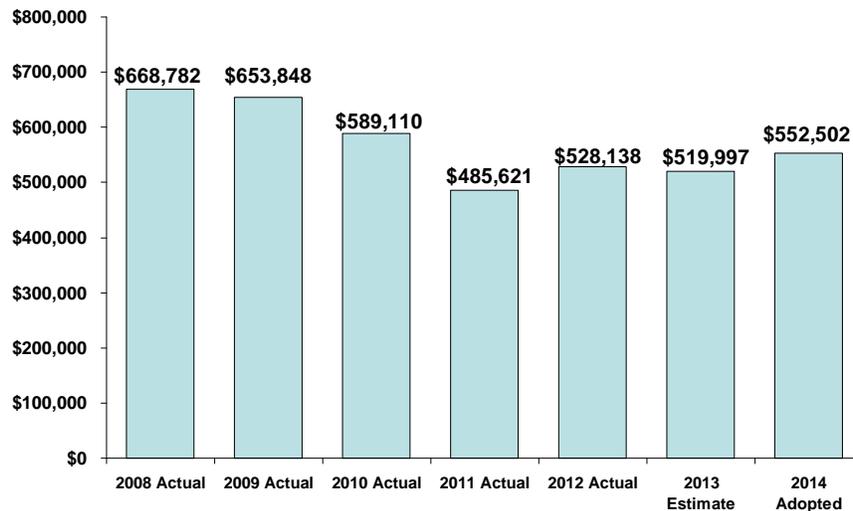
	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>Commodities (cont'd)</b>								
6133 - Street Repair Materials	\$ 10,823	\$ 14,847	\$ 12,000	\$ 10,000	\$ 12,000	\$ 12,000	0.0%	20.0%
6140 - NPDES Permit	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
6150 - Software	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6151 - Hardware	\$ 329	\$ -	\$ 500	\$ -	\$ 1,200	\$ 1,200	140.0%	DNA
6170 - Postage	\$ 10	\$ 33	\$ 100	\$ 50	\$ 50	\$ 50	-50.0%	0.0%
6180 - Fuel	\$ 12,519	\$ 14,858	\$ 19,450	\$ 16,000	\$ 16,000	\$ 16,000	-17.7%	0.0%
6181 - Fuel Replacement Fund	\$ 5,460	\$ 6,022	\$ 5,627	\$ 5,700	\$ 5,850	\$ 5,850	4.0%	2.6%
6190 - Non-Capital Equipment	\$ 6,095	\$ 9,748	\$ 12,500	\$ 12,500	\$ 12,000	\$ 12,000	-4.0%	-4.0%
<b>TOTAL</b>	<b>\$ 48,331</b>	<b>\$ 59,647</b>	<b>\$ 67,927</b>	<b>\$ 60,850</b>	<b>\$ 64,850</b>	<b>\$ 64,850</b>	<b>-4.5%</b>	<b>6.6%</b>
<b>TOTAL</b>	<b>485,621</b>	<b>528,137</b>	<b>\$ 533,165</b>	<b>\$ 519,997</b>	<b>\$ 543,270</b>	<b>\$ 552,502</b>	<b>3.6%</b>	<b>6.3%</b>

Public Services Department  
Organization Chart  
Fiscal Year Ended April 30, 2014

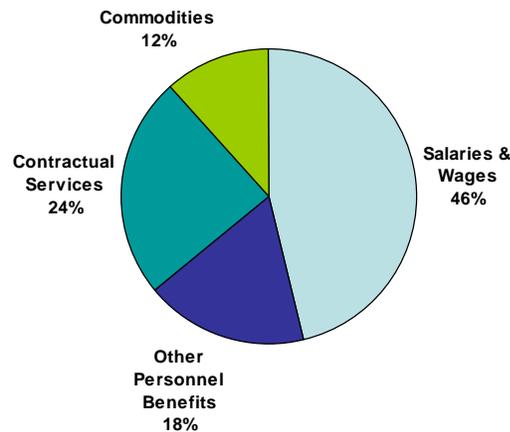


# Public Services Street Division

Street Division Historical Expenditures



Salaries & Wages Represent 46%  
of Adopted Budget



The Public Services Department's – Street Division budget request for the FY 2014 is \$552,502. The proposed budget is 6.3% more than the FY 2013 estimate and 4.6% more than the FY 2012 actual. Salaries and wages reflect a \$22,048 increase or 9.4% over the current year estimate. Contractual services for the proposed fiscal year decreased almost 9% or \$13,067 from the FY 2012 actual. Commodities increased by \$4,000 over the current year estimate due to increased costs for street repair materials and the replacement of two (2) computers.

# **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 2012-2013 ACCOMPLISHMENTS**

- Treated City roadways with a gilsonite sealer binder (GSB-88) with hopes of extending the life of our streets.
- Added curbing to Hodges Road via grant monies.
- Replaced a 54" culvert at the Karban Road creek crossing.
- Installed a drain tile at Elm Place to relieve an undesirable surface flow of water.
- Planted a 20' Spruce at Fik Point for our annual tree lighting ceremony.

### **FY 2013-2014 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, and Tree Care.

**PUBLIC SERVICE DEPARTMENT**  
Street Division

**Fiscal Year 2013-2014 Budget Proposal**

The Public Services Department's – Street Division FY 2014 budget request is \$543,270. The proposed budget is 4.5% more than the FY 2013 estimate and 2.9% more than the FY 2012 actual.

Salaries and Wages reflect a \$16,428 increase or 7% 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 significantly reduced by \$4,116 or 62% from the FY 2013 budget amount in an attempt to more accurately reflect these costs with past years. As with past budget years, a portion of the Street salaries in the amount of \$20,000 has been reallocated to the Motor Fuel Tax Fund for snow related duties.

Contractual Services for the proposed fiscal year decreased almost 9% or \$13,067 from the FY 2012 actual. Commodities increased by \$4,000 over the current year estimate due to increased costs for street repair materials and the replacement of two (2) computers.

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

**NARRATIVE REPORT**

**Department:** Public Services – Street Division      **Date:** November 2012  
**Activity:** 01-04      **Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4110	Full-time Salaries	\$240,082
	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. \$15,000 of salaries for snow removal is allocated to the MFT Fund.	
4120	Overtime	\$2,556
	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	Part-time Other	\$12,738
	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	Other Personnel Benefits	\$97,872
	These benefits include IMRF, FICA, and insurance for life, dental, health.	
5600	Professional & Technical	\$2,500
	Miscellaneous Professional and Technical assistance expenditures for Public Service projects.	
5655	Equipment Lease & Rental	\$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.	
5660	Equipment Maintenance & Repair	\$10,000
	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.	

**NARRATIVE REPORT**

**Department:** Public Services – Street Division      **Date:** November 2012  
**Activity:** 01-04      **Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5665	Telephone Service	\$2,800
	This account funds the Public Service portion of the City telephone system monthly charges. The increase is due to the estimation of the Public Services Facility telephone system charge.	
5668	Communication	\$4,800
	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.	
5755	Traffic Signal Maintenance	\$3,500
	The City owns one traffic signal at Butterfield Road and Myrtle/MacArthur. These funds pay for 50% of signal maintenance (estimate \$180/month); 50 % emergency vehicle pre-emption maintenance. The City pays 25% of the maintenance for the emergency vehicle pre-emption device at Rt. 56 and Summit/Midwest. The emergency pre-emption equipment is paid based on time and materials, there is no contract. Electricity is free through the ComEd franchise agreement.	
5758	Utilities	\$4,700
	Funds cover charges for Flagg Creek Water Reclamation District, and Nicor Gas for the Public Service Building, Building & Zoning Annex, City Hall and the one (1) residential house.	
5760	Streetlight Maintenance	\$17,000
	Electricity charges and maintenance charges for the City's streetlights are expensed here.	
5763	Street Sweeping	\$3,200
	Requested funds will pay for two (2) scheduled sweepings of City-owned streets from curb to curb at \$1,600/each.	

**NARRATIVE REPORT**

**Department:** Public Services – Street Division      **Date:** November 2012  
**Activity:** 01-04      **Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
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 \$1,500 each.	
5766	Tree Care	\$6,000
	Tree 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 for the City Hall/Police Station and B&Z Annex and other maintenance costs associated with the repair of building facilities. HVAC maintenance will continue to be performed in-house.	
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	\$2,500
	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	\$12,000
	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
	National Pollutant Discharge Elimination System (NPDES) II permit as mandated.	
6151	Hardware	\$1,200
	Replacement of two (2) computers.	
6180	Fuel	\$16,000
	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 \$3.50/gallon.	

**NARRATIVE REPORT**

**Department:** Public Services – Street Division      **Date:** November 2012  
**Activity:** 01-04      **Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
6181	Fuel Replacement Fund	\$5,850
	The annual cost to fund the replacement costs for the City’s fuel storage and distribution system.	
6190	Non-Capital Equipment	\$12,000
	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. An additional \$3,500 is budgeted here for the replacement of the Split Rail Fence and picnic table within Kreml Park.	

# Special Events

**CITY OF OAKBROOK TERRACE**  
**SPECIAL EVENTS**  
**2013/2014 BUDGET**  
**01-05**

	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 33,265	\$ 34,956	\$ 49,245	\$ 47,462	\$ 48,439	\$ 49,374	0.3%	4.0%
<b>Other Personnel Benefits</b>	\$ 15,904	\$ 16,402	\$ 23,715	\$ 23,457	\$ 27,002	\$ 27,883	17.6%	18.9%
<b>Contractual Services</b>	\$ 65,194	\$ 65,293	\$ 78,175	\$ 68,760	\$ 73,910	\$ 73,910	-5.5%	7.5%
<b>Commodities</b>	\$ 326	\$ 722	\$ 200	\$ 450	\$ 500	\$ 500	150.0%	11.1%
<b>DEPARTMENT TOTAL</b>	\$ 114,689	\$ 117,372	\$ 151,335	\$ 140,129	\$ 149,851	\$ 151,667	0.2%	8.2%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 27,670	\$ 27,987	\$ 40,486	\$ 40,486	\$ 40,485	\$ 41,396	2.2%	2.2%
4120 - Overtime	\$ 1,483	\$ 997	\$ 1,167	\$ 681	\$ 1,074	\$ 1,098	-5.9%	61.3%
4151 - Police - Special Events	\$ 2,280	\$ 2,585	\$ 3,881	\$ 3,072	\$ 3,172	\$ 3,172	-18.3%	3.3%
4155 - Public Svcs - Special Events	\$ 1,833	\$ 2,542	\$ 2,766	\$ 2,278	\$ 2,790	\$ 2,790	0.9%	22.5%
4157 - Admin - Special Events	\$ -	\$ 844	\$ 945	\$ 945	\$ 918	\$ 918	-2.9%	-2.9%
<b>TOTAL</b>	\$ 33,265	\$ 34,956	\$ 49,245	\$ 47,462	\$ 48,439	\$ 49,374	0.3%	4.0%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 3,610	\$ 3,736	\$ 5,715	\$ 5,593	\$ 4,000	\$ 4,090	-28.4%	-26.9%
4520 - FICA	\$ 2,081	\$ 2,745	\$ 3,767	\$ 3,631	\$ 3,706	\$ 3,789	0.6%	4.4%
4530 - Health Insurance	\$ 9,086	\$ 8,985	\$ 12,796	\$ 12,796	\$ 16,635	\$ 17,426	36.2%	36.2%
4540 - Dental Insurance	\$ 799	\$ 582	\$ 1,021	\$ 1,021	\$ 2,271	\$ 2,188	114.3%	114.3%
4550 - Life Insurance	\$ 87	\$ 86	\$ 174	\$ 174	\$ 125	\$ 125	-28.2%	-28.2%
4570 - Unemployment Ins	\$ 242	\$ 268	\$ 242	\$ 242	\$ 265	\$ 265	9.5%	9.5%
<b>TOTAL</b>	\$ 15,904	\$ 16,402	\$ 23,715	\$ 23,457	\$ 27,002	\$ 27,883	17.6%	18.9%

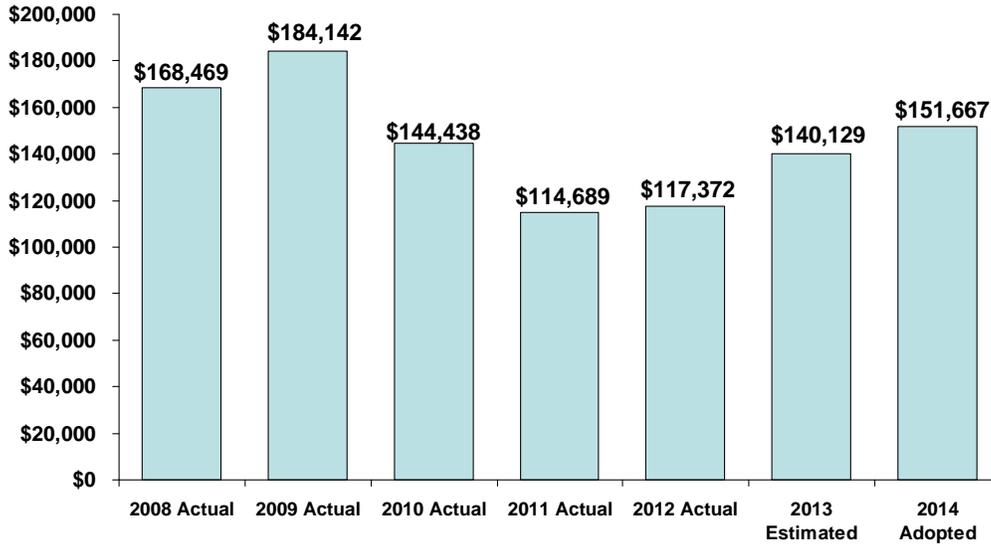
<b>Contractual Services</b>								
5655 - Equipment Lease & Rental	\$ 152	\$ 241	\$ 250	\$ 260	\$ 260	\$ 260	4.0%	0.0%
5660 - Equipment Maint & Repair	\$ 858	\$ 1,079	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
5665 - Telephone Service	\$ 1,197	\$ 1,153	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	0.0%
5668 - Communications	\$ 279	\$ 273	\$ 300	\$ 300	\$ 300	\$ 300	0.0%	0.0%
5670 - Travel Expense	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -	-100.0%	DNA
5780 - Special Events	\$ 3,918	\$ 9,239	\$ 11,000	\$ 11,000	\$ 11,150	\$ 11,150	1.4%	1.4%
5785 - July 4th	\$ 58,790	\$ 53,307	\$ 64,400	\$ 55,000	\$ 60,000	\$ 60,000	-6.8%	9.1%
<b>TOTAL</b>	\$ 65,194	\$ 65,293	\$ 78,175	\$ 68,760	\$ 73,910	\$ 73,910	-5.5%	7.5%

<b>Commodities</b>								
6130 - Supplies	\$ 71	\$ 298	\$ 100	\$ 50	\$ 100	\$ 100	0.0%	100.0%
6170 - Postage	\$ 255	\$ 424	\$ 100	\$ 400	\$ 400	\$ 400	300.0%	0.0%
<b>TOTAL</b>	\$ 326	\$ 722	\$ 200	\$ 450	\$ 500	\$ 500	150.0%	11.1%

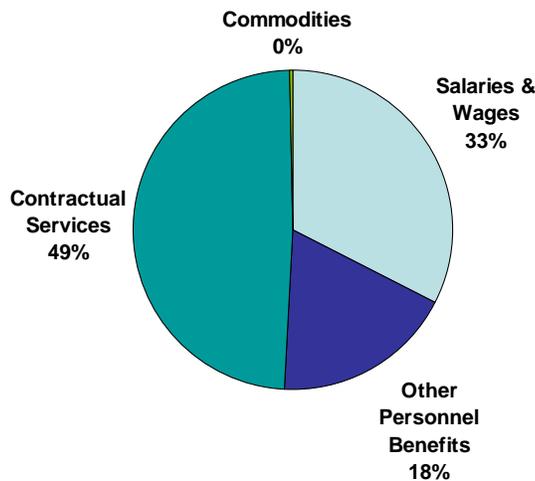
<b>TOTAL</b>	\$ 114,689	\$ 117,372	\$ 151,335	\$ 140,129	\$ 149,851	\$ 151,667	0.2%	8.2%
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# Special Events

## Special Events Historical Expenditures



**Contractual Services Represent 49% of Adopted Budget**



The Special Events FY 2014 budget is \$151,667. The proposed budget is 8% more than the FY 2013 estimate and 29% more than the FY 2012 actual. The proposed budget is significantly higher than the FY 2012 actual due to the new personnel split with the Water Fund. The Special Events Clerk was previously split between the General and Water Fund at 50/50. The split was changed to 70/30 for FY 2013 due to switching to bi-monthly water billings. The July 4th line item increased by \$5,000 over the FY 2013 estimate due to new fans and bingo equipment being purchased.

# **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 2012-2013 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 676 consumed meals, bingo, fireworks, concert, and variety artists.
3. Managed the Holiday Party which included 80 children attendees.
4. Organized the employee and elected officials Holiday Party which was held at Redstone.
5. Organized the City-wide garage sale.
6. Organized the Spring kite fly and egg hunt with 67 participants.

## **FY 2013-2014 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.

# SPECIAL EVENTS DEPARTMENT

## Fiscal Year 2013/2014 Budget Proposal

The Special Events FY 2014 budget is \$149,851. The proposed budget is 7% more than the FY 2013 estimate and 28% more than the FY 2012 actual. The proposed budget is significantly higher than the FY 2012 actual due to the new personnel split with the Water Fund. The Special Events Clerk was previously split between the General and Water Fund at 50/50. The split was changed to 70/30 for FY 2013 due to switching to bi-monthly water billings.

The proposed salaries include a 1% bonus for the Special Event Clerk who is at the top of the step plan. Other personnel benefits increased by \$3,545 or 15% over the current year estimate due to higher insurance premiums. The July 4<sup>th</sup> line item increased by \$5,000 over the FY 2013 estimate due to new fans and bingo equipment being purchased.

Special Event and July 4<sup>th</sup> line items represent 48% of the total budget, of that \$60,000 is allocated for the July 4<sup>th</sup> festivities including: the resident picnic, bingo, concert, variety artists, and fireworks. The table below summarizes the sponsorship revenue which helps to defray the July 4<sup>th</sup> costs. Flood Brothers Disposal has made an annual donation of \$10,000 for the past two (2) years.

	<b>FY 2012 Actual</b>	<b>FY 2013 Estimated</b>	<b>FY 2014 Proposed</b>	<b>Total</b>
July 4th Sponsorship Revenue	\$ 17,000	\$ 17,000	\$ 17,000	\$ 51,000

**NARRATIVE REPORT**

<b>Department:</b>	Special Events	<b>Date:</b>	December 2012
<b>Activity:</b>	01-05	<b>Prepared By:</b>	Amy Marrero

Object Number	Narrative	Adopted
4110	Full-Time	\$41,396
	This account funds 70% of the salary of the Special Events Coordinator / Finance Clerk. The other 30% is charged to the Water Fund.	
4120	Overtime	\$1,098
	Most 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. 26 hours are funded to allow for the preparation and day of these events.	
4151	Police Department Special Events Wages	\$3,172
	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	\$2,790
	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	\$27,883
	These benefits include IMRF, FICA, and insurance for unemployment, life, dental, and health for 70% of the Special Events Coordinator / Finance Clerk. The other 30% is charged to the Water Fund.	
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	\$1,200
	Department’s share of City’s telephone system charges	

**NARRATIVE REPORT**

**Department:** Special Events **Date:** December 2012  
**Activity:** 01-05 **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5780	Special Events	\$11,150
	<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>- Children's' Winter Party           5,000</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	\$60,000
	Request includes resident picnic, bingo, concert, and fireworks for the July 4 <sup>th</sup> Celebration.	

# Tourism

**CITY OF OAKBROOK TERRACE  
TOURISM DEPARTMENT  
2013/2014 BUDGET  
01-06**

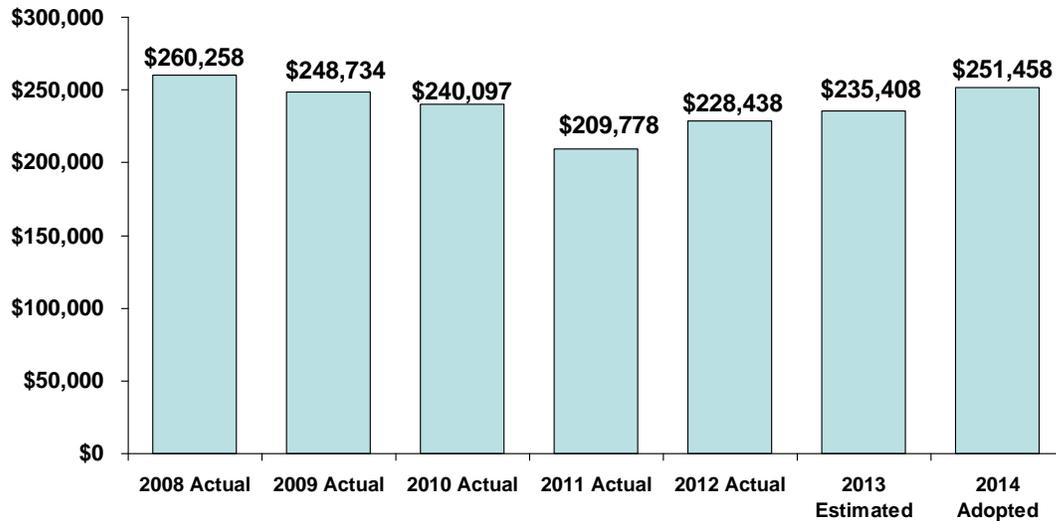
	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>Contractual Services</b>	\$ 209,778	\$ 228,438	\$ 230,714	\$ 235,408	\$ 235,458	\$ 251,458	9.0%	6.8%
<b>DEPARTMENT TOTAL</b>	\$ 209,778	\$ 228,438	\$ 230,714	\$ 235,408	\$ 235,458	\$ 251,458	9.0%	6.8%

<b>Contractual Services</b>								
5610 - Membership/ Assoc Fees	\$ 44,125	\$ 45,090	\$ 47,164	\$ 51,958	\$ 51,958	\$ 51,958	10.2%	0.0%
5615 - Meetings	\$ 313	\$ 398	\$ 600	\$ 500	\$ 500	\$ 500	-16.7%	0.0%
5620 - Advertising/Publication Fees	\$ 150,400	\$ 142,950	\$ 142,950	\$ 142,950	\$ 158,000	\$ 158,000	10.5%	10.5%
5780 - Special Events Chamber Supt	\$ 14,940	\$ 40,000	\$ 40,000	\$ 40,000	\$ 25,000	\$ 35,000	-12.5%	-12.5%
5781 - Oakbrook Terrace Historical Society Contribution						\$ 6,000	DNA	DNA
<b>TOTAL</b>	\$ 209,778	\$ 228,438	\$ 230,714	\$ 235,408	\$ 235,458	\$ 251,458	9.0%	6.8%

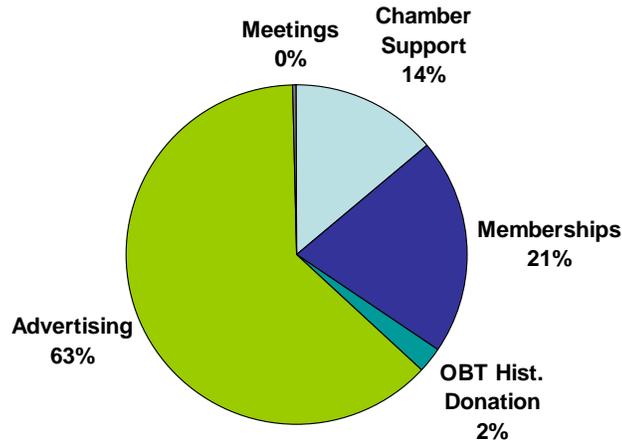
<b>TOTAL</b>	\$ 209,778	\$ 228,438	\$ 230,714	\$ 235,408	\$ 235,458	\$ 251,458	9.0%	6.8%
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# Tourism

## Tourism Department Historical Expenditures



Advertising Represents 63% of Adopted Budget



The Tourism Department FY 2014 budget is \$251,458, representing an increase of \$16,050 more than the FY 2013 estimate and \$23,020 more than the FY 2012 actual. The Advertising line item increased by \$15,050 or 10.5% more than last's year's actual. Also, 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 2012-2013 ACCOMPLISHMENTS**

1. Successfully hosted Ryder Cup attendees with September's hotel taxes increasing by 47% or almost \$50,000 over last September 2011 amounts.
2. Began working with Triple AAA as an advertising partner. The City's hotels now appear on the Triple AAA website and in the travel book.
3. Hosted monthly Hotel Commission meetings to review the success of the DCVB's advertising and marketing campaign.
4. Participating hotels continued to offer Shop and Stay and Brookfield Zoo packages.

## **FY 2013-2014 OBJECTIVES**

- To work with the Hotel Commission and DCVB on the preparation of the annual marketing, advertising campaign and the hotel website.
- 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.

## **TOURISM DEPARTMENT**

### **Fiscal Year 2013/2014 Budget Proposal**

The Tourism Department FY 2014 budget is \$235,408, representing an increase of \$50 more than the FY 2013 estimate and \$7,020 more than the FY 2012 actual. The Chamber Support line item decreased by \$15,000 from the FY 2013 estimate, while the advertising and publication line item increased by \$15,050. The entire budget is contractual services with no significant changes from the prior year.

**NARRATIVE REPORT**

<b>Department:</b>	Tourism	<b>Date:</b>	November 2012
<b>Activity:</b>	01-06	<b>Prepared By:</b>	Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>																		
5610	Membership & Association Fees	\$51,958																		
	<p>The City's DCVB membership is based on the estimated revenue for the fiscal year (\$1,300,000). The membership cost is 20% of the first 1% of hotel/motel tax collected, which is estimated to be \$43,333 for this fiscal year.</p> <p>Additionally, the City pays the hotels' membership dues (\$8/room x 1,078 rooms = \$8,624)</p> <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Rooms</u></th> <th></th> </tr> </thead> <tbody> <tr><td>Comfort Suites</td><td style="text-align: right;">103</td></tr> <tr><td>Courtyard by Marriot</td><td style="text-align: right;">147</td></tr> <tr><td>Hilton Garden Inn</td><td style="text-align: right;">128</td></tr> <tr><td>Hilton Suites</td><td style="text-align: right;">211</td></tr> <tr><td>LaQuinta Inn</td><td style="text-align: right;">150</td></tr> <tr><td>Holiday Inn</td><td style="text-align: right;">227</td></tr> <tr><td>Staybridge Suites</td><td style="text-align: right;"><u>112</u></td></tr> <tr><td></td><td style="text-align: right;">1,078</td></tr> </tbody> </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	
<u>Rooms</u>																				
Comfort Suites	103																			
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LaQuinta Inn	150																			
Holiday Inn	227																			
Staybridge Suites	<u>112</u>																			
	1,078																			
5620	Advertising and Publication Fees	\$158,000																		
	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  
2013/2014 BUDGET  
01-10**

	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 3,540	\$ 3,600	\$ 4,275	\$ 3,600	\$ 4,275	\$ 4,275	0.0%	19%
<b>Other Personnel Benefits</b>	\$ 312	\$ 291	\$ 327	\$ 275	\$ 327	\$ 327	0.0%	18.9%
<b>Contractual Services</b>	\$ 5,133	\$ 5,995	\$ 18,750	\$ 12,480	\$ 13,750	\$ 13,750	-26.7%	10.2%
<b>Commodities</b>	\$ 190	\$ 557	\$ 700	\$ 450	\$ 700	\$ 700	0.0%	55.6%
<b>DEPARTMENT TOTAL</b>	\$ 9,175	\$ 10,443	\$ 24,052	\$ 16,805	\$ 19,052	\$ 19,052	-20.8%	13.4%

<b>Salaries &amp; Wages</b>								
4130 - Part-time Regular	\$ 3,540	\$ 3,600	\$ 4,275	\$ 3,600	\$ 4,275	\$ 4,275	0.0%	18.8%
<b>TOTAL</b>	\$ 3,540	\$ 3,600	\$ 4,275	\$ 3,600	\$ 4,275	\$ 4,275	0.0%	18.8%

<b>Other Personnel Benefits</b>								
4520 - FICA	\$ 271	\$ 275	\$ 327	\$ 275	\$ 327	\$ 327	0.0%	18.9%
4570 - Unemployment Ins	\$ 42	\$ 16	\$ -	\$ -	\$ -	\$ -	DNA	DNA
<b>TOTAL</b>	\$ 312	\$ 291	\$ 327	\$ 275	\$ 327	\$ 327	0.0%	18.9%

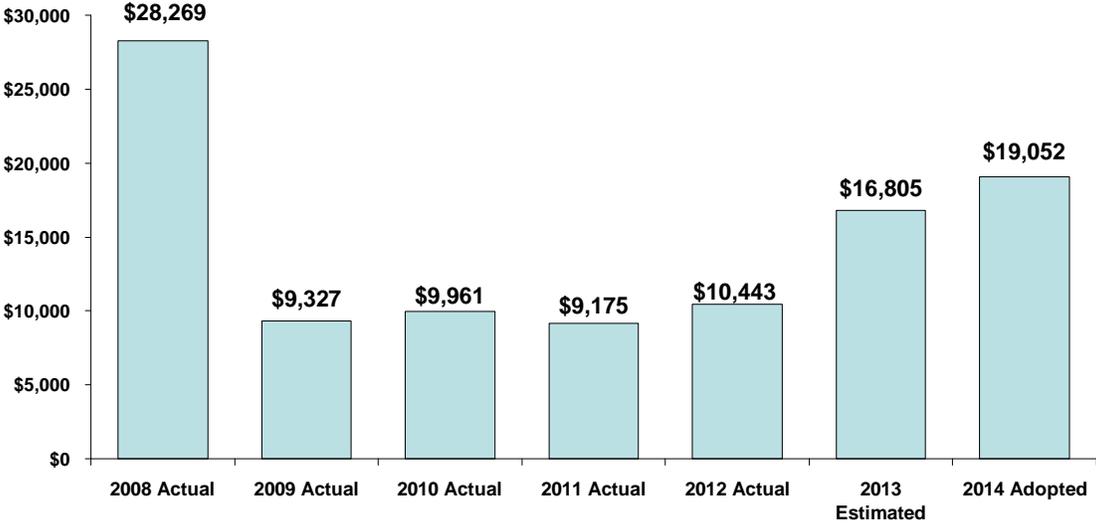
<b>Contractual Services</b>								
5600 - Professional/Technical	\$ -	\$ 580	\$ 1,000	\$ 580	\$ 1,000	\$ 1,000	0.0%	72.4%
5605 - Training/Conferences	\$ 1,109	\$ 1,120	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	0.0%
5610 - Membership & Assoc Fees	\$ 375	\$ 375	\$ 400	\$ 400	\$ 400	\$ 400	0.0%	0.0%
5615 - Meetings	\$ -	\$ -	\$ 50	\$ -	\$ 50	\$ 50	0.0%	DNA
5620 - Advertising & Publication	\$ -	\$ 12	\$ 1,000	\$ 1,200	\$ 1,000	\$ 1,000	0.0%	-16.7%
5670 - Travel Expense	\$ 49	\$ 48	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
5775 - Testing & Examinations	\$ 3,600	\$ 3,859	\$ 15,000	\$ 9,000	\$ 10,000	\$ 10,000	-33.3%	11.1%
<b>TOTAL</b>	\$ 5,133	\$ 5,995	\$ 18,750	\$ 12,480	\$ 13,750	\$ 13,750	-26.7%	10.2%

<b>Commodities</b>								
6110 - Books & Publications	\$ -	\$ -	\$ 50	\$ -	\$ 50	\$ 50	0.0%	DNA
6120 - Office Supplies	\$ 149	\$ 167	\$ 300	\$ 250	\$ 300	\$ 300	0.0%	20.0%
6130 - Supplies	\$ -	\$ 386	\$ 150	\$ 150	\$ 150	\$ 150	0.0%	0.0%
6170 - Postage	\$ 42	\$ 4	\$ 200	\$ 50	\$ 200	\$ 200	0.0%	300.0%
<b>TOTAL</b>	\$ 190	\$ 557	\$ 700	\$ 450	\$ 700	\$ 700	0.0%	55.6%

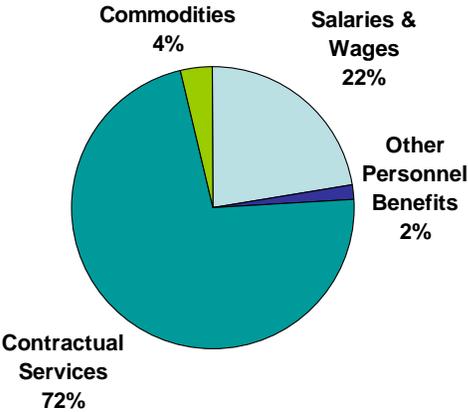
<b>TOTAL</b>	\$ 9,175	\$ 10,443	\$ 24,052	\$ 16,805	\$ 19,052	\$ 19,052	-20.8%	13.4%
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# Police Commission

## Police Commission Historical Expenditures



### Contractual Services Represents 72% of Adopted Budget



The Police Commission FY 2014 budget is \$19,052, representing an increase of \$2,247 more than the FY 2013 estimate and \$8,609 more than the FY 2012 actual. Testing and examinations for FY 2014 is estimated to increase by \$1,000 over the current year.

# **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, respected police force.

## **FY 2012-2013 ACCOMPLISHMENTS**

1. Revised Police Commission Rules and Regulations.
2. Conducted Sergeant testing.
3. Conducted Police Officer recruitment and testing.

## **FY 2013-2014 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 2013-2014 Budget Proposal**

The Police Commission FY 2014 budget is \$19,052, representing an increase of \$2,247 more than the FY 2013 estimate and \$8,609 more than the FY 2012 actual. Testing and examinations for FY 2014 is estimated to increase by \$1,000 over the current year.

**NARRATIVE REPORT**

**Department:** Police Commission      **Date:** December 2012  
**Activity:** 01-10      **Prepared By:** Police Commission

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4130	Part-Time Regular	\$4,275
	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**  
**2013/2014 BUDGET**  
**01-11**

	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 102,655	\$ 105,888	\$ 136,782	\$ 136,117	\$ 138,570	\$ 141,688	3.6%	4.1%
<b>Other Personnel Benefits</b>	\$ 28,369	\$ 29,693	\$ 34,360	\$ 34,224	\$ 60,562	\$ 62,830	82.9%	83.6%
<b>Contractual Services</b>	\$ 196,720	\$ 212,323	\$ 222,830	\$ 256,255	\$ 272,715	\$ 272,715	22.4%	6.4%
<b>Commodities</b>	\$ 12,415	\$ 14,185	\$ 11,500	\$ 11,300	\$ 14,000	\$ 14,000	21.7%	23.9%
<b>DEPARTMENT TOTAL</b>	\$ 340,160	\$ 362,089	\$ 405,472	\$ 437,896	\$ 485,847	\$ 491,233	21.2%	12.2%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 102,655	\$ 105,349	\$ 136,117	\$ 136,117	\$ 137,700	\$ 140,798	3.4%	3.4%
4120 - Overtime	\$ -	\$ 539	\$ 665	\$ -	\$ 870	\$ 890	33.8%	DNA
<b>TOTAL</b>	\$ 102,655	\$ 105,888	\$ 136,782	\$ 136,117	\$ 138,570	\$ 141,688	3.6%	4.1%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 13,306	\$ 13,875	\$ 17,235	\$ 17,151	\$ 17,375	\$ 17,766	3.1%	3.6%
4520 - FICA	\$ 7,953	\$ 8,452	\$ 10,464	\$ 10,412	\$ 10,600	\$ 10,839	3.6%	4.1%
4530 - Health Insurance	\$ 5,490	\$ 6,007	\$ 5,256	\$ 5,256	\$ 29,652	\$ 31,368	496.8%	496.8%
4540 - Dental Insurance	\$ 730	\$ 454	\$ 478	\$ 478	\$ 1,954	\$ 1,876	292.5%	292.5%
4550 - Life Insurance	\$ 406	\$ 403	\$ 443	\$ 443	\$ 452	\$ 452	2.0%	2.0%
4570 - Unemployment Ins	\$ 484	\$ 502	\$ 484	\$ 484	\$ 529	\$ 529	9.3%	9.3%
<b>TOTAL</b>	\$ 28,369	\$ 29,693	\$ 34,360	\$ 34,224	\$ 60,562	\$ 62,830	82.9%	83.6%

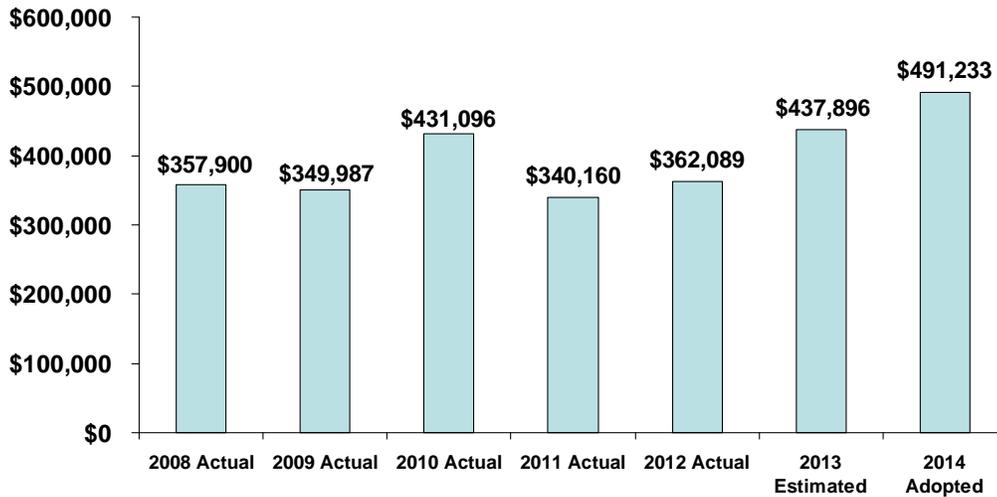
<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 68,618	\$ 100,444	\$ 97,100	\$ 105,500	\$ 107,500	\$ 107,500	10.7%	1.9%
5603 - Business License Inspection	\$ -	\$ -	\$ 2,500	\$ 25,500	\$ 25,500	\$ 25,500	920.0%	0.0%
5605 - Training/Conferences	\$ -	\$ 150	\$ 750	\$ 1,500	\$ 3,350	\$ 3,350	346.7%	123.3%
5607 - Continuing Education	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	-100.0%	-100.0%
5610 - Membership/Assoc Fees	\$ 1,235	\$ 1,310	\$ 1,275	\$ 1,275	\$ 1,315	\$ 1,315	3.1%	3.1%
5615 - Meetings	\$ -	\$ 257	\$ 200	\$ 100	\$ 200	\$ 200	0.0%	100.0%
5630 - Risk Management Insurance	\$ 120,887	\$ 104,033	\$ 111,230	\$ 111,230	\$ 125,000	\$ 39,712	-64.3%	-64.3%
5631 - Workers Compensation Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,288		
5635 - Deductible Payments	\$ -	\$ -	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	0.0%	100.0%
5655 - Equipment Lease & Rental	\$ 538	\$ 142	\$ 375	\$ 300	\$ 300	\$ 300	-20.0%	0.0%
5660 - Equipment Maint & Repair	\$ 1,210	\$ 2,066	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	0.0%	0.0%
5665 - Telephone Service	\$ 1,197	\$ 1,153	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	0.0%
5668 - Communications	\$ 1,277	\$ 1,259	\$ 1,350	\$ 1,800	\$ 2,000	\$ 2,000	48.1%	11.1%
5700 - Public Information	\$ 1,759	\$ 1,508	\$ 2,100	\$ 3,600	\$ 3,600	\$ 3,600	71.4%	0.0%
<b>TOTAL</b>	\$ 196,720	\$ 212,323	\$ 222,830	\$ 256,255	\$ 272,715	\$ 272,715	22.4%	6.4%

<b>Commodities &amp; Other</b>								
6110 - Books & Publications	\$ 78	\$ -	\$ 200	\$ -	\$ 200	\$ 200	0.0%	DNA
6120 - Office Supplies	\$ 395	\$ 972	\$ 800	\$ 800	\$ 800	\$ 800	0.0%	0.0%
6130 - Supplies	\$ 1,859	\$ 3,856	\$ 2,300	\$ 3,500	\$ 3,500	\$ 3,500	52.2%	0.0%
6150 - Software	\$ 2,569	\$ 1,939	\$ 4,500	\$ 4,500	\$ 7,000	\$ 7,000	55.6%	55.6%
6151 - Hardware	\$ 1,189	\$ 5,778	\$ 2,200	\$ 1,000	\$ 1,000	\$ 1,000	-54.5%	0.0%
6170 - Postage	\$ 1,484	\$ 1,640	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
7000 - Bad Debt Expense	\$ 4,843	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
<b>TOTAL</b>	\$ 12,415	\$ 14,185	\$ 11,500	\$ 11,300	\$ 14,000	\$ 14,000	21.7%	23.9%

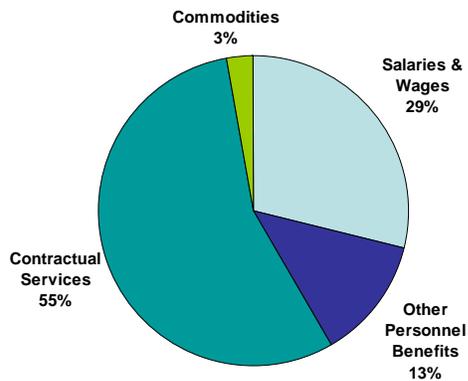
<b>TOTAL</b>	\$ 340,160	\$ 362,089	\$ 405,472	\$ 437,896	\$ 485,847	\$ 491,233	21.2%	12.2%
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# Finance

## Finance Department Historical Expenditures



**Contractual Services Represents 55% of Adopted Budget**



The Finance FY 2014 budget is \$491,233, representing an increase of \$53,337 more than the FY 2013 estimate and \$129,144 more than the FY 2012 actual. The FY 2014 budget is significantly higher than the FY 2012 actual because beginning in FY 2013, ten percent (10%) of the Finance Director’s salary and benefits were allocated to the Water Fund compared to thirty percent (30%) in past years. Also, the FY 2014 business license inspection program and other personnel benefits line items increased over FY 2012.

# **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 principals. 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 Manager 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 2012-2013 ACCOMPLISHMENTS**

1. Successful receipt of the Certificate of Achievement for Excellence in Financial Reporting for the FY 2011 CAFR.
2. Successful receipt of the Distinguished Budget Presentation Award for the FY 2013 Budget.
3. Oversaw the successful transition to bi-monthly water billing beginning in January of 2012.
4. Oversaw the transition to Assurance as the new risk management provider.
5. Administered the Business District's second bond issuance for the 2012 A and 2012 B bonds totaling \$3.9 million.
6. Managed the Front Counter's new credit card acceptance program.
7. Supervised the new business license inspection program, resulting in a 3.5% gain in business license revenues over FY 2012.
8. Purchased the new Executive Management copier and managed its installation and training.

9. Supervised the computerization of the Business Licensing module on the City's financial software program.
10. Provided essential feedback at all new Police Station and City Hall Renovation meetings.
11. Assisted in revamping of the City's website to improve overall transparency
12. Purchased in-house software to help organize and create identification cards for all City staff.

### **FY 2013-2014 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 2013-2014 Budget Proposal

The Finance FY 2014 budget is \$485,847, representing an increase of \$47,951 more than the FY 2013 estimate and \$123,758 more than the FY 2012 actual. The FY 2014 budget is significantly higher than the FY 2012 actual because beginning in FY 2013, ten percent (10%) of the Finance Director's salary and benefits were allocated to the Water Fund compared to thirty percent (30%) in past years. Also, the FY 2014 budget for the business license inspection program is \$25,500 and was not a budgeted line item in FY 2012.

The proposed salaries and wages reflect step increases for the Finance Director and Finance Assistant. In addition, the other personnel benefits line item increased by 77% or \$26,338 over the current year estimate due to higher insurance premiums and an employee switching to the City's insurance plan next year.

FY 2014 contractual services will be increasing by \$16,460 over the current year estimate due to a higher amount for workman's compensation insurance. Continuing education expenses in FY 2014 will decrease by \$2,000 because the employee receiving the benefit graduates in May of 2014. Commodities increased 24% over the FY 2013 estimate, due to upgrading the Springbrook financial software to Version 7.14, at an estimated cost of \$1,500.

<b>Finance Operating Indicators</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Business Licenses Issued	313	301	343	320	350	342
Purchase Orders	81	74				

**NARRATIVE REPORT**

<b>Department:</b>	Finance Department	<b>Date:</b>	December 2012
<b>Activity:</b>	01-11	<b>Prepared By:</b>	Amy Marrero

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$140,798
	Budgeted amount includes salaries for Finance Director/Treasurer, and the Finance Assistant. Ten percent (10%) of the Finance Director's salary is allocated to the Water Fund.	
4500	Other Personnel Benefits	\$62,830
	These benefits include IMRF, FICA, and insurance for life, dental, health. Increase is attributable to the Finance Director electing Family PPO insurance coverage. Ten percent (10%) of the Finance Director's benefits are allocated to the Water Fund.	
5600	Professional & Technical Service	\$107,500
	Budget figure includes cost for the annual audit (\$39,500) and actuarial study (\$3,100), payroll services (\$3,700), and the annual software maintenance and support for Springbrook financial, departmental services and fixed asset package (\$6,200). Also included are the GFOA award fees, and miscellaneous professional fees (\$3,000). Additionally, the charges for Current Technologies Corporation (\$25,000) and the Finance Consultant (\$27,000) are budgeted here.	
5603	Business License Inspection	\$25,500
	Costs associated with code enforcement inspectors assuring proper licensing.	
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.	
5610	Membership & Association	\$1,315
	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). The City's annual membership for the Park District Fitness Center is funded here.	
5630	Risk Management Contribution	\$125,000
	Two-thirds of the expense for insurance coverage (liability, property, auto and workers' compensation) is budgeted at the normal rate in the General Fund. Remaining one-third is budgeted in the Water Fund.	
5635	Deductible Payments	\$1,000

**NARRATIVE REPORT**

**Department:** Finance Department      **Date:** December 2012  
**Activity:** 01-11      **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
	Budgeted figure is for deductible payments for any claims that are under the City's property, liability and casualty insurance.	
5660	Equipment Maintenance & Repair	\$1,750
	Finance Department's share of the phone system maintenance contract.	
5665	Telephone Service	\$1,200
	Finance Department's share of phone service charges.	
5668	Communications	\$2,000
	Comcast charges for internet and static IP addresses. Increase is due to two (2) phones allocated here for Finance Director and Business License Code Enforcer.	
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	\$7,000
	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. Also budgeted here is \$1,500 to upgrade to Version 7.14 in Springbrook Software.	
6151	Hardware	\$1,000
	Budgeted figure is for miscellaneous hardware as may be needed.	
6170	Postage	\$1,500
	Finance's share of postage including overnight and bulk mailing.	

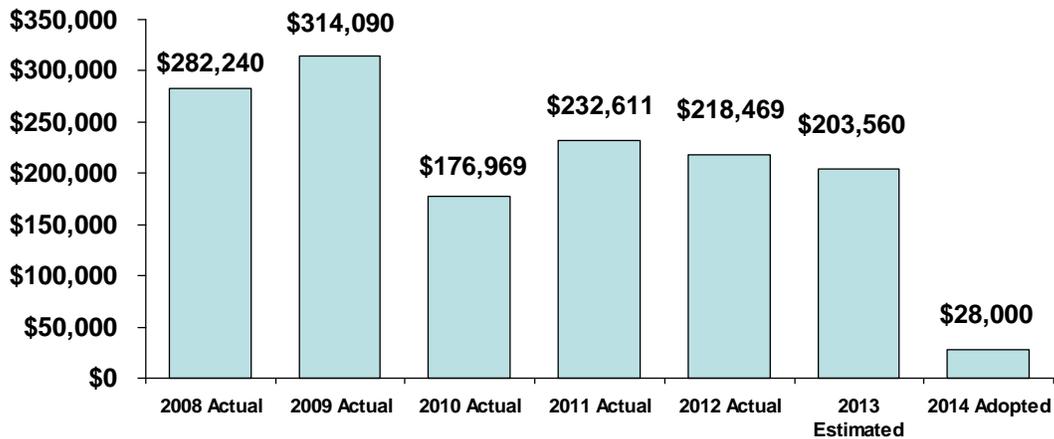
# Economic Development

CITY OF OAKBROOK TERRACE  
 ECONOMIC DEVELOPMENT  
 2013/2014 BUDGET  
 01-13

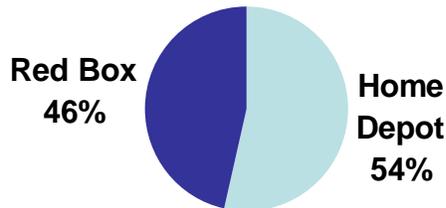
	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>DEPARTMENT TOTAL</b>	\$ 232,611	\$ 218,469	\$ 282,500	\$ 203,560	\$ 28,000	\$ 28,000	-90.1%	-86.2%
<b>Contractual Services</b>								
5750 - Home Depot Reimbursable	\$ 141,278	\$ 135,968	\$ 163,000	\$ 140,000	\$ 15,000	\$ 15,000	-90.8%	-89.3%
5751 - Lee Lumber Reimbursable	\$ 88,316	\$ 77,016	\$ 107,000	\$ 50,560	\$ -	\$ -	-100.0%	-100.0%
5752 - Red Box Reimbursable	\$ 3,018	\$ 5,485	\$ 12,500	\$ 13,000	\$ 13,000	\$ 13,000	4.0%	0.0%
<b>TOTAL</b>	\$ 232,611	\$ 218,469	\$ 282,500	\$ 203,560	\$ 28,000	\$ 28,000	-90.1%	-86.2%
<b>TOTAL</b>	\$ 232,611	\$ 218,469	\$ 282,500	\$ 203,560	\$ 28,000	\$ 28,000	-90.1%	-86.2%

# Economic Development

## Economic Development Historical Expenditures



### Home Depot Reimbursable represents 54% of Adopted Budget



The Economic Development FY 2014 budget is \$28,000. The proposed budget is \$175,560 less than the FY 2013 estimate and \$190,469 less than the FY 2012 actual. The FY 2014 proposed budget is significantly less than prior year actuals and this year's estimate because the City's agreement with Lee Lumber terminated on December 31, 2012. In addition, the Home Depot sales tax incentive agreement allows the City to retain Home Depot's \$125,000 sales tax portion if a traffic light on 22nd Street is not constructed by year ten (10) of the agreement. To date the traffic light has not been installed.

# ECONOMIC DEVELOPMENT DEPARTMENT

## Fiscal Year 2013-2014 Budget Proposal

The City of Oakbrook Terrace entered into sales tax incentive agreements with Home Depot and Lee Lumber. In December 2009, the City entered into an economic incentive agreement with Redbox Automated Retail, LLC and Coinstar Inc. 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 2014 budget is \$28,000. The proposed budget is \$175,560 less than the FY 2013 estimate and \$190,469 less than the FY 2012 actual. The FY 2014 proposed budget is significantly less than prior year actuals and this year's estimate because the City's agreement with Lee Lumber terminated on December 31, 2012. In addition, the Home Depot sales tax incentive agreement allows the City to retain Home Depot's \$125,000 portion if a traffic light on 22<sup>nd</sup> Street is not constructed by year ten of the agreement. To date the traffic light has not been installed.

In past years, the City has retained the first \$125,000 in sales taxes and Home Depot has been reimbursed with the next \$125,000. The agreement also stipulates that any taxes above \$250,000 are split evenly between both parties.

### Home Depot, Lee Lumber, and Redbox Reimbursables 2003-Present

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	Totals
Home Depot	140,870	135,968	135,188	117,735	126,311	136,308	171,906	114,029	184,605	144,834		1,407,754
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>208,758</b>	<b>223,444</b>	<b>197,662</b>	<b>204,744</b>	<b>289,323</b>	<b>304,967</b>	<b>283,128</b>	<b>368,662</b>	<b>283,038</b>	<b>43,203</b>	<b>2,564,847</b>

\*Lee Lumber agreement terminated on December 31, 2012

**NARRATIVE REPORT**

**Department:** Economic Development      **Date:** December 2012  
**Activity:** 01-13      **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5750	Home Depot Reimbursable	\$15,000
	Amount budgeted in regards to the City's Sales Tax Incentive Agreement with Home Depot. Budgeted amount has decreased substantially due to a provision in the incentive agreement in regards to Home Depot failing to install a traffic signal. This in turn allows the City to retain the \$125,000 portion that normally would be reimbursed back to them.	
5752	Red Box Reimbursable	\$13,000
	Amount budgeted in regards to the Reimbursement Agreement with Red Box.	

# Water Fund

CITY OF OAKBROOK TERRACE  
WATER FUND REVENUES  
2013/2014 BUDGET

	Actual 10/11	Actual 11/12	Budget 12/13	Estimate 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>Taxes Collected by OB</b>	\$ 312,422	\$ 259,816	\$ 472,000	\$ 447,000	\$ 447,000	447,000	-5.3%	0%
<b>Fines &amp; Forfeitures</b>	8,012	7,908	8,500	19,500	19,500	19,500	129.4%	0.0%
<b>Sales &amp; Service</b>	419,224	438,871	492,203	527,000	658,000	658,000	33.7%	24.9%
<b>Miscellaneous Revenue</b>	9,331	7,802	35,392	28,747	1,155	1,155	-96.7%	-96.0%
<b>WATER FUND TOTAL</b>	<b>\$ 748,989</b>	<b>\$ 714,397</b>	<b>1,008,095</b>	<b>\$ 1,022,247</b>	<b>1,125,655</b>	<b>1,125,655</b>	<b>11.7%</b>	<b>10.1%</b>

<b>Taxes Collected By OB</b>								
3030 - Electric Utility Tax	\$ -	\$ -	\$ 472,000	\$ 447,000	\$ 447,000	447,000	-5.3%	0.0%
3150 - Off Track Betting Tax	312,422	259,816	-	-	-	-	DNA	DNA
<b>TOTAL</b>	<b>\$ 312,422</b>	<b>\$ 259,816</b>	<b>472,000</b>	<b>\$ 447,000</b>	<b>\$ 447,000</b>	<b>447,000</b>	<b>-5.3%</b>	<b>0.0%</b>

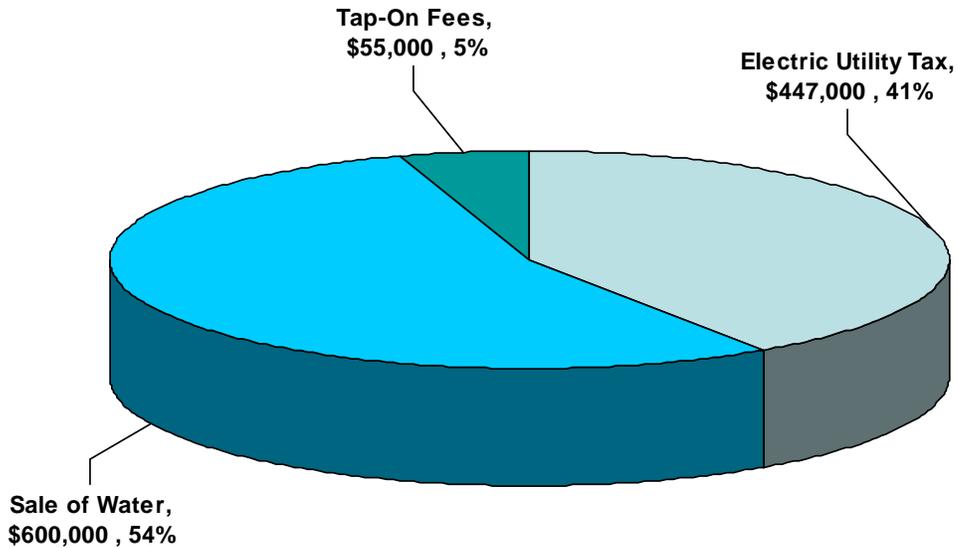
<b>Fines &amp; Forfeitures</b>								
3750 - Penalties/Fines	\$ 8,012	\$ 7,908	\$ 8,500	\$ 19,500	\$ 19,500	19,500	129.4%	0.0%
<b>TOTAL</b>	<b>\$ 8,012</b>	<b>\$ 7,908</b>	<b>\$ 8,500</b>	<b>\$ 19,500</b>	<b>\$ 19,500</b>	<b>19,500</b>	<b>129.4%</b>	<b>0.0%</b>

<b>Sales &amp; Service</b>								
3710 - Sale of Water	\$ 413,811	\$ 433,871	\$ 486,203	\$ 524,000	\$ 600,000	600,000	23.4%	14.5%
3715 - Water Meter Sales	\$ 413	\$ -	\$ 6,000	\$ 3,000	\$ 3,000	3,000	-50.0%	0.0%
3720 - Tap-On Fees	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 55,000	55,000	DNA	DNA
<b>TOTAL</b>	<b>\$ 419,224</b>	<b>\$ 438,871</b>	<b>492,203</b>	<b>\$ 527,000</b>	<b>658,000</b>	<b>658,000</b>	<b>33.7%</b>	<b>24.9%</b>

<b>Miscellaneous Revenue</b>								
3650 - Interest Earnings	\$ 165	\$ 89	\$ 100	\$ 155	\$ 155	155	55.0%	0.0%
3660 - Misc Revenue	\$ 9,166	\$ 7,714	\$ 7,700	\$ 1,000	\$ 1,000	1,000	-87.0%	0.0%
3670 - Transfer In From Other Funds	\$ -	\$ -	\$ 27,592	\$ 27,592	\$ -	-	-100.0%	-100.0%
<b>TOTAL</b>	<b>\$ 9,331</b>	<b>\$ 7,802</b>	<b>\$ 35,392</b>	<b>\$ 28,747</b>	<b>\$ 1,155</b>	<b>1,155</b>	<b>-96.7%</b>	<b>-96.0%</b>

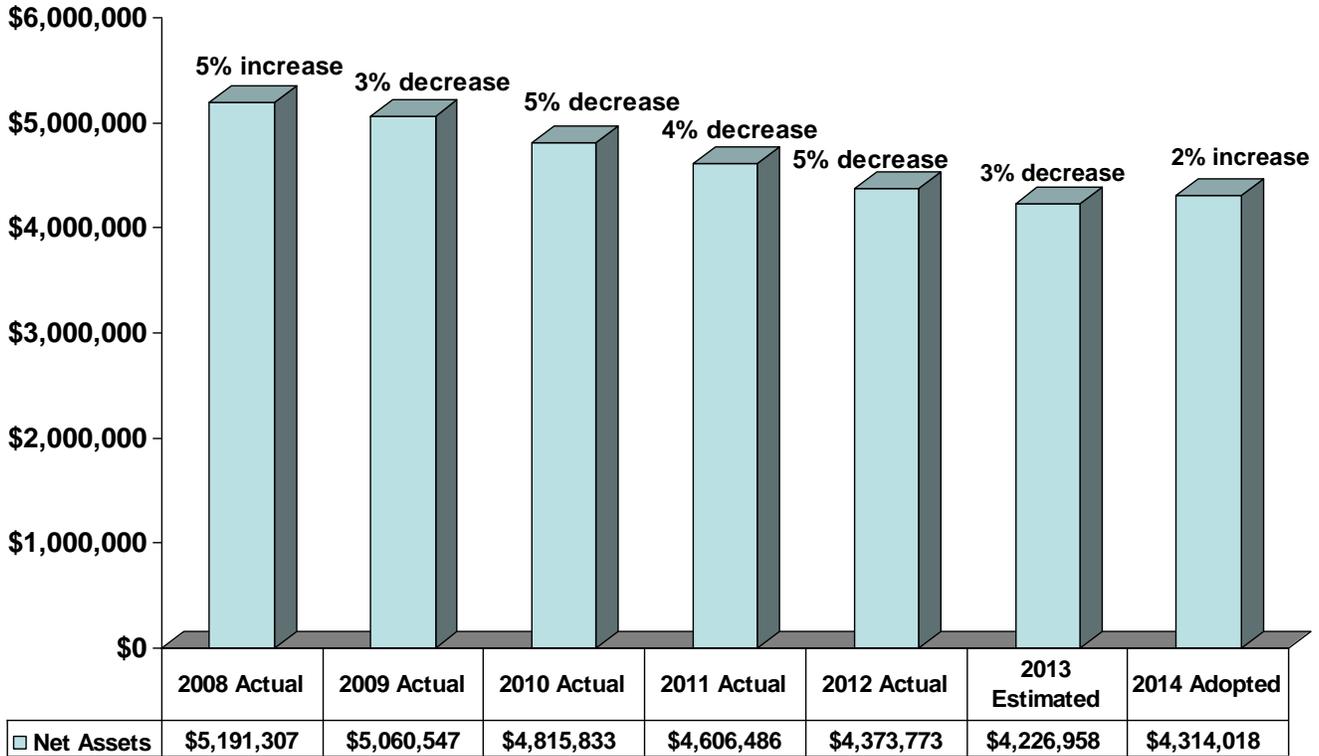
<b>TOTAL REVENUES</b>	<b>\$ 748,989</b>	<b>\$ 714,397</b>	<b>1,008,095</b>	<b>\$ 1,022,247</b>	<b>1,125,655</b>	<b>1,125,655</b>	<b>11.7%</b>	<b>10.1%</b>
<b>Expenses (includes depreciation expense and interest expense)</b>	<b>\$ 958,334</b>	<b>\$ 947,111</b>	<b>\$ 1,194,073</b>	<b>\$ 1,169,062</b>	<b>\$ 1,030,487</b>	<b>\$ 1,038,595</b>	<b>-13.0%</b>	<b>-11.2%</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (209,345)</b>	<b>\$ (232,715)</b>	<b>(185,978)</b>	<b>\$ (146,815)</b>	<b>95,168</b>	<b>87,060</b>	<b>-146.8%</b>	<b>-159.3%</b>
<b>Net Assets (as reflected in audited financial statements)</b>								
1-May	\$ 4,815,833	\$ 4,606,488	4,373,773	\$ 4,373,773	4,226,958	4,226,958	-3.4%	-3.4%
30-Apr	\$ 4,606,488	\$ 4,373,773	4,187,795	\$ 4,226,958	4,322,126	4,314,018	3.0%	2.1%

# FY 2014 Top Three (3) Revenue Sources Water Fund



Water sales represent the City's largest Water Fund revenue source at 54% with \$600,000 for FY 2014. Electric Utility tax represents the second largest revenue source at 41% with \$447,000 estimated. FY 2014 represents the second 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 5% or \$55,000 of total revenues.

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



The Water Fund's net assets have steadily decreased since FY 2009. The Water Fund's estimated FY 2013 net assets of \$4,226,958 reflects a decrease of \$146,815 or 3.4% from last year's actual. The FY 2014 projected fund balance is expected to increase by \$87,060 over the FY 2013 estimate. This amount represents the first surplus in six (6) years. This surplus is due to a combination of factors including: higher water rates, the reallocation of the Electrical Utility Tax to the Water Fund, and more customers.

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

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

Fiscal Year	Total Expenses	Net Assets	Percentage of Net Assets To Expenses
2010	959,845	4,815,833	502%
2011	958,336	4,606,486	481%
2012	947,111	4,373,773	462%
2013 Estimated	1,169,062	4,226,958	362%
2014 Adopted	1,038,595	4,314,018	415%

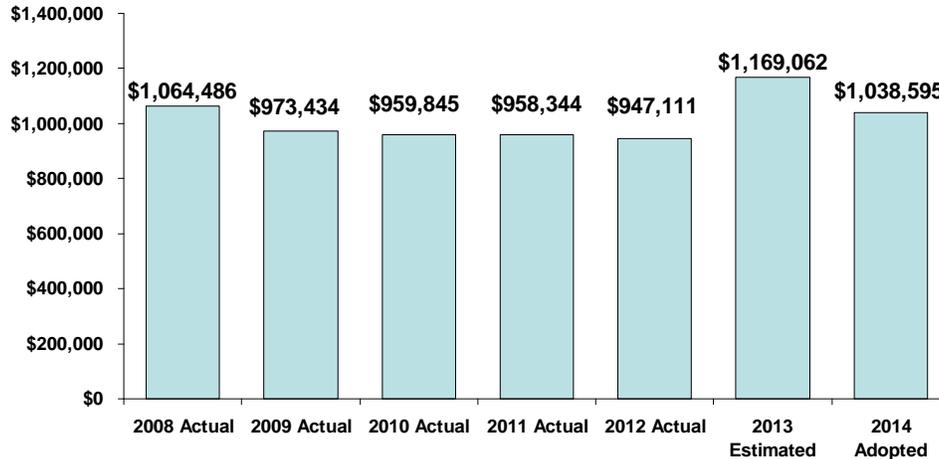
CITY OF OAKBROOK TERRACE  
PUBLIC SERVICES DEPARTMENT - WATER DIVISION  
2013/2014 BUDGET

	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% of Total
Salaries & Wages	\$ 230,774	\$ 193,764	\$ 208,435	\$ 198,900	\$ 214,867	\$ 219,702	27.3%
Other Personnel Benefits	\$ 89,549	\$ 88,221	\$ 76,914	\$ 74,821	\$ 87,990	\$ 91,263	11.3%
Contractual Services	\$ 247,067	\$ 263,381	\$ 296,915	\$ 274,915	\$ 319,100	\$ 319,100	39.7%
Commodities	\$ 15,469	\$ 25,777	\$ 24,318	\$ 32,293	\$ 28,250	\$ 28,250	3.5%
Capital Expenditures	\$ 145,369	\$ 121,959	\$ 353,491	\$ 354,133	\$ 146,280	\$ 146,280	18.2%
<b>DEPARTMENT TOTAL</b>	<b>\$ 728,229</b>	<b>\$ 693,102</b>	<b>\$ 960,073</b>	<b>\$ 935,062</b>	<b>\$ 796,487</b>	<b>\$ 804,595</b>	<b>100%</b>

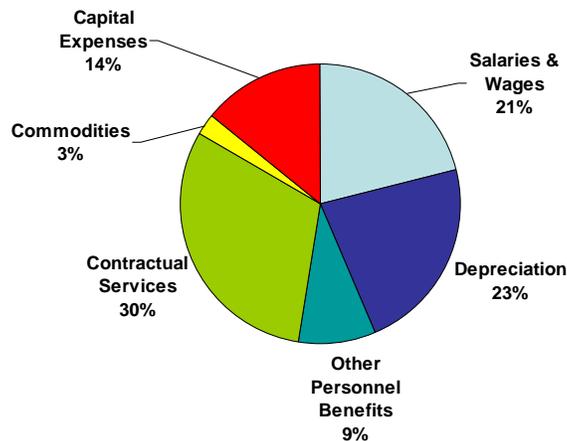
	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% of Total
<b>WATER DIVISION</b>							
03-09 DISTRIBUTION	\$ 8,459	\$ 13,699	\$ 276,481	\$ 264,481	\$ 54,000	\$ 54,000	6.7%
03-12 OPERATING & MAINT	\$ 719,770	\$ 679,403	\$ 683,592	\$ 670,581	\$ 742,487	\$ 750,595	93.3%
<b>DEPARTMENT TOTAL</b>	<b>\$ 728,229</b>	<b>\$ 693,102</b>	<b>\$ 960,073</b>	<b>\$ 935,062</b>	<b>\$ 796,487</b>	<b>\$ 804,595</b>	<b>100.0%</b>

# Public Services Water Division

## Water Division Historical Expenses



### Contractual Services Represent 30% of Adopted Budget



The FY 2014 Water Budget increased by 9.7% or \$91,484 from the FY 2012 actual. This increase is due to higher DuPage Water Commission fees, an increase in risk management costs, the employee step increases, higher health insurance costs, and the replacement of a utility truck. The FY 2014 Water Budget actually is expected to decrease by \$130,467 or 11% from the FY 2013 estimate because of the Regency Place Water Connection appropriation included in the FY 2013 budget. For the first time since FY 2008, a surplus of \$87,060 is expected in the Water Fund.

\*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 manager 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 2012-2013 ACCOMPLISHMENTS**

- Added three (3) additional commercial customers and one (1) residential customer to our water system in addition to the Oakbrook Terrace Square re-development. The Magic Scissors, 7-11, and Subway were the commercial additions.
- Accounted for 98.2% of our water pumped under the DNR Water use Audit. The State allows 8% loss.
- Completed and successfully passed Stage II Disinfection By-Products compliance monitoring as required by the EPA. We were well under the maximum contaminant level goals for both Trihalomethanes as well as Haloacetic Acids.
- Completed another year of successful coliform and bacteria sampling. That is twelve (12) straight years of not having a sample test positive for either.

## **FY 2013-2014 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  
2013/2014 BUDGET  
03-09

	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>Contractual Services</b>	\$ 8,459	\$ 13,699	\$ 17,000	\$ 5,000	\$ 12,000	\$ 12,000	-29.4%	140.0%
<b>Capital Expenditures</b>	\$ -	\$ -	\$ 259,481	\$ 259,481	\$ 42,000	\$ 42,000	-83.8%	-83.8%
<b>TOTAL</b>	<b>\$ 8,459</b>	<b>\$ 13,699</b>	<b>\$ 276,481</b>	<b>\$ 264,481</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>-80.5%</b>	<b>-79.6%</b>

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0.0%	DNA
5671 - General Legal Expense	\$ 8,459	\$ 12,036	\$ 15,000	\$ 5,000	\$ 10,000	\$ 10,000	-33.3%	100.0%
5825 - Design Engineering	\$ -	\$ 1,663	\$ -	\$ -	\$ -	\$ -	DNA	DNA
<b>TOTAL</b>	<b>\$ 8,459</b>	<b>\$ 13,699</b>	<b>\$ 17,000</b>	<b>\$ 5,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>-29.4%</b>	<b>140.0%</b>

<b>Capital Expenditures</b>								
7130- Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 42,000	\$ 42,000	DNA	DNA
7190-01 Regency Place Water	\$ -	\$ -	\$ 259,481	\$ 259,481	\$ -	\$ -	-100.0%	-100.0%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 259,481</b>	<b>\$ 259,481</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>-83.8%</b>	<b>-83.8%</b>

<b>TOTAL</b>	<b>\$ 8,459</b>	<b>\$ 13,699</b>	<b>\$ 276,481</b>	<b>\$ 264,481</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>-80.5%</b>	<b>-79.6%</b>
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PUBLIC SERVICES DEPARTMENT  
Water Division  
Distribution

**Fiscal Year 2013-2014 Budget Proposal**

**Distribution System**

The Distribution portion of the Public Services Department budget for FY 2014 equals \$54,000 which is a \$210,481 decrease from the current year. This decrease is due to the Regency Place water connection that will be completed in the spring or beginning of summer of 2013. The FY 2014 budget includes \$42,000 for a utility truck replacement.

**NARRATIVE REPORT**

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

**Date:** November 2012

**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 not covered by the engineering and legal account numbers.	
5671	General Legal Expense	\$10,000
	This is the cost to pay for miscellaneous legal services.	
7130	Vehicles	\$42,000
	Purchase of a specialized utility truck with plow package.	

**CITY OF OAKBROOK TERRACE**  
**PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M**  
**2013/2014 BUDGET**  
**03-12**

	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 230,774	\$ 193,764	\$ 208,435	\$ 198,900	\$ 214,867	\$ 219,702	5.4%	10.46%
<b>Other Personnel Benefits</b>	\$ 89,549	\$ 88,221	\$ 76,914	\$ 74,821	\$ 87,990	\$ 91,263	18.7%	22.0%
<b>Contractual Services</b>	\$ 238,608	\$ 249,682	\$ 279,915	\$ 269,915	\$ 307,100	\$ 307,100	9.7%	13.8%
<b>Commodities</b>	\$ 15,469	\$ 25,777	\$ 24,318	\$ 32,293	\$ 28,250	\$ 28,250	16.2%	-12.5%
<b>Capital Expenditures</b>	\$ 145,369	\$ 121,959	\$ 94,010	\$ 94,652	\$ 104,280	\$ 104,280	10.9%	10.2%
<b>DEPARTMENT TOTAL</b>	\$ 719,770	\$ 679,403	\$ 683,592	\$ 670,581	\$ 742,487	\$ 750,595	9.8%	11.9%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 224,188	\$ 186,067	\$ 202,565	\$ 190,000	\$ 207,359	\$ 212,025	4.7%	11.6%
4120 - Overtime	\$ 6,587	\$ 7,697	\$ 5,870	\$ 8,900	\$ 7,508	\$ 7,677	30.8%	-13.7%
<b>TOTAL</b>	\$ 230,774	\$ 193,764	\$ 208,435	\$ 198,900	\$ 214,867	\$ 219,702	5.4%	10.5%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 30,516	\$ 27,729	\$ 26,364	\$ 25,061	\$ 27,417	\$ 28,034	6.3%	11.9%
4520 - FICA	\$ 17,330	\$ 15,401	\$ 16,006	\$ 15,216	\$ 16,437	\$ 16,807	5.0%	10.5%
4530 - Health Insurance	\$ 37,786	\$ 41,165	\$ 31,072	\$ 31,072	\$ 40,394	\$ 42,782	37.7%	37.7%
4540 - Dental Insurance	\$ 2,763	\$ 2,769	\$ 2,536	\$ 2,536	\$ 2,764	\$ 2,662	5.0%	5.0%
4550 - Life Insurance	\$ 427	\$ 459	\$ 434	\$ 434	\$ 449	\$ 449	3.5%	3.5%
4570 - Unemployment Ins	\$ 726	\$ 697	\$ 502	\$ 502	\$ 529	\$ 529	5.4%	5.4%
<b>TOTAL</b>	\$ 89,549	\$ 88,221	\$ 76,914	\$ 74,821	\$ 87,990	\$ 91,263	18.7%	22.0%

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 1,087	\$ 5,671	\$ 3,000	\$ 5,200	\$ 8,500	\$ 8,500	183.3%	63.5%
5605 - Training/Conferences	\$ 1,969	\$ 233	\$ 3,500	\$ 2,000	\$ 6,100	\$ 6,100	74.3%	205.0%
5607 - Continuing Education	\$ 1,011	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5610 - Membership & Association	\$ 364	\$ 551	\$ 600	\$ 600	\$ 600	\$ 600	0.0%	0.0%
5615 - Meetings	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.0%	DNA
5630 - Risk Management Insurance	\$ 60,465	\$ 51,416	\$ 55,615	\$ 55,615	\$ 62,500	\$ 25,948	-53.3%	-53.3%
5631 - Workers Compensation Insurance						\$ 36,552		
5655 - Equipment Lease & Rental	\$ 272	\$ 359	\$ 700	\$ 700	\$ 700	\$ 700	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 6,088	\$ 6,601	\$ 12,300	\$ 6,500	\$ 10,000	\$ 10,000	-18.7%	53.8%
5663 - Vehicle Maint & Repair	\$ 1,710	\$ 656	\$ 4,000	\$ 2,500	\$ 4,000	\$ 4,000	0.0%	60.0%
5665 - Telephone Service	\$ 3,045	\$ 3,355	\$ 3,000	\$ 3,600	\$ 3,000	\$ 3,000	0.0%	-16.7%
5668 - Communications	\$ 3,573	\$ 2,974	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	0.0%	0.0%
5670 - Travel Expense	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.0%	DNA
5671 - General Legal Expense	\$ 2,929	\$ 1,583	\$ 4,000	\$ 2,000	\$ 4,000	\$ 4,000	0.0%	100.0%
5700 - Public Information	\$ 612	\$ 1,792	\$ 800	\$ 800	\$ 800	\$ 800	0.0%	0.0%
5715 - Uniform Allowance	\$ 501	\$ 433	\$ 900	\$ 1,100	\$ 900	\$ 900	0.0%	-18.2%
5745 - Emergency Services	\$ 626	\$ -	\$ 6,000	\$ 3,000	\$ 6,000	\$ 6,000	0.0%	100.0%
5758 - Utilities	\$ 10,714	\$ 9,829	\$ 7,000	\$ 5,500	\$ 7,000	\$ 7,000	0.0%	27.3%
5845 - DWC Purchase of Water	\$ 143,644	\$ 164,230	\$ 175,500	\$ 178,000	\$ 190,000	\$ 190,000	8.3%	6.7%
<b>TOTAL</b>	\$ 238,608	\$ 249,682	\$ 279,915	\$ 269,915	\$ 307,100	\$ 307,100	9.7%	13.8%

<b>Commodities</b>								
6110 - Books & Publications	\$ -	\$ -	\$ 200	\$ 100	\$ 200	\$ 200	0.0%	100.0%
6120 - Office Supplies	\$ 499	\$ 612	\$ 250	\$ 200	\$ 250	\$ 250	0.0%	25.0%
6130 - Supplies	\$ 1,581	\$ 2,882	\$ 3,000	\$ 3,500	\$ 3,000	\$ 3,000	0.0%	-14.3%
6151 - Hardware	\$ 411	\$ 1,666	\$ -	\$ -	\$ 600	\$ 600	DNA	DNA
6152 - Water Meters	\$ 2,958	\$ 10,887	\$ 6,000	\$ 8,500	\$ 8,500	\$ 8,500	41.7%	0.0%

CITY OF OAKBROOK TERRACE  
PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M  
2013/2014 BUDGET  
03-12

	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
<b>Commodities (cont'd)</b>								
6170 - Postage	\$ 2,369	\$ 3,668	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	50.0%	0.0%
6180 - Fuel	\$ 3,979	\$ 4,737	\$ 6,875	\$ 4,000	\$ 5,600	\$ 5,600	-18.5%	40.0%
6181 - Fuel Replacement Fund	\$ 1,040	\$ -	\$ 993	\$ 993	\$ 1,100	\$ 1,100	10.8%	10.8%
6190 - Non-Capital Equipment	\$ 2,634	\$ 1,326	\$ 5,000	\$ 12,000	\$ 6,000	\$ 6,000	20.0%	-50.0%
<b>TOTAL</b>	<b>\$ 15,469</b>	<b>\$ 25,777</b>	<b>\$ 24,318</b>	<b>\$ 32,293</b>	<b>\$ 28,250</b>	<b>\$ 28,250</b>	<b>16.2%</b>	<b>-12.5%</b>
<b>Capital Expenditures</b>								
7140 - Facility Improvements	\$ 3,105	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
7170 - Bond Interest Expense	\$ 142,264	\$ 121,959	\$ 90,510	\$ 91,152	\$ 87,280	\$ 87,280	-3.6%	-4.2%
7172 - Interfund Loan Expense	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 17,000	\$ 17,000	385.7%	385.7%
<b>TOTAL</b>	<b>\$ 145,369</b>	<b>\$ 121,959</b>	<b>\$ 94,010</b>	<b>\$ 94,652</b>	<b>\$ 104,280</b>	<b>\$ 104,280</b>	<b>10.9%</b>	<b>10.2%</b>
<b>TOTAL</b>	<b>\$ 719,770</b>	<b>\$ 679,403</b>	<b>\$ 683,592</b>	<b>\$ 670,581</b>	<b>\$ 742,487</b>	<b>\$ 750,595</b>	<b>9.8%</b>	<b>11.9%</b>

PUBLIC SERVICES DEPARTMENT  
Water Division  
Operating & Maintenance

**Fiscal Year 2013-14 Budget Proposal**

The FY 2014 Operating and Maintenance portion of the Public Services Water Division budget is \$742,487, representing an increase of \$71,906 more than the FY 2013 estimate and \$63,084 more than the FY 2012 actual.

Salaries are budgeted at \$214,867 which includes the step increases and bonus for employees at the top of the pay range. The proposed salaries reflect the new salary splits implemented in FY 2013. Now 30% (was 50% before) of the Water Billing's Clerk and 10% (was 30% before) of the Finance Director's salaries are expensed in the Water Fund. This revised salary percentages were performed in conjunction with the new bi-monthly billing cycle. Other personnel benefit costs are \$87,990, which is a \$13,169 or 17% increase over the FY 2013 estimate. This line item increased due to higher health insurance premiums for FY 2014.

Contractual services are budgeted at \$307,100 up \$37,185 or 14% from the current year estimate of \$269,915. The notable rise is attributed to the increased amount of water purchased from the DuPage Water Commission, to accommodate the Oakbrook Terrace Square Shopping Center, Regency Place, and the new Terra Vista Assisted Living Facility.

Commodities are budgeted at \$28,250 down \$4043 from the current year estimate of \$32,293. The decrease is attributed to a decrease in non-capital equipment for FY 2014. In FY 2013 several water main couplings were replaced at a cost of approximately \$4,254.

Capital Expenditures are budgeted at \$104,280 of which \$87,280 represents the interest payments for the 2003 Restructured Bonds, the 2004 Bonds, and the 2010 Refunding Bonds. The \$17,000 represents the interest expense for the inter-fund loan from the Capital Improvement Fund.

<b>Public Services Water Operating Indicators</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Number of Metered Water Customers	517	510	509	509	511	503
Gallons of Water Purchased (MGD)	58,765,000	63,799,000	65,827,000	65,021,000	61,000,000	60,131,000
Gallons of Water Sold (Billed) (MG)	53,655,000	52,450,000	51,913,000	49,252,000	54,000,000	52,131,000

**NARRATIVE REPORT**

<b>Department:</b>	Public Services Department Water Division -O & M	<b>Date:</b>	November 2012
<b>Activity:</b>	03-12	<b>Prepared By:</b>	Craig Ward

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$212,025
	The budgeted amount is comprised of the salaries for 50% of the Public Services Director, two (2) Water Operators, 30% of the Finance Clerk and 10% of the Finance Director.	
4120	Overtime	\$7,677
	Estimated overtime expense for the budget year; this account is difficult to predict due to unknown emergency situations.	
4500	Other Personnel Benefits	\$91,263
	These benefits include IMRF, FICA, and insurance for life, dental, and health. This includes 30% of Finance Clerk costs and 10% of Finance Director costs. The two Finance positions were previously expensed 50% and 30% respectively in Water.	
5600	Professional & Technical	\$8,500
	Estimated cost is to cover various engineering, surveying, SCADA updates, and maintenance by various inspection services. The use of certified testing laboratories for lead and copper analysis, bacterial analysis, DBP/TTHM/HAA, and water quality analysis is also budgeted here. \$5500 is budgeted to get our Water Tower washed.	
5605	Training and Conferences	\$6,100
	Continuing education requirements for water operators needed to maintain current licenses and obtain additional licenses. Also includes participation at the AWWA's National Conference for the City's Public Services Director. Also budgeted here is a 50% cost for Springbrook Training for the Water Billing /Finance Clerk. The remaining 50% is budgeted in the General Fund.	
5630	Risk Management Insurance	\$62,500
	One-third of the expense for insurance coverage (liability, property, auto and workmen's compensation) is allocated to the Water Fund. Remaining two-thirds is budgeted in the General Fund.	
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.	

**NARRATIVE REPORT**

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

**Date:** November 2012

**Activity:** 03-12

**Prepared By:** Craig Ward

Object Number	Narrative	Adopted
5663	Vehicle Maintenance & Repair Necessary maintenance needed on water division's fleet of vehicles.	\$4,000
5665	Telephone Service Division's share of the City's telephone system charges. Includes two (2) emergency dialers, three (3) telephone lines, and one (1) fax line.	\$3,000
5668	Communications Budget estimate is made up of the following components: two (2) Nextels, Nitech Fire Security System and JULIE locate system.	\$2,800
5671	General Legal Expense Estimated cost for legal services.	\$4,000
5745	Emergency Services This is a contingency amount for emergency and unexpected repairs to the water system and equipment performed by outside contractor(s).	\$6,000
5758	Utilities Estimated annual charges at Water Tower, Water Maintenance Facility and Pressure Adjusting Station for sanitary sewer, natural gas and electric service.	\$7,000
5845	DWC-Purchase of Water Cost of water purchased from the DuPage Water Commission (DWC) based on estimated annual purchase of 65 million gallons at a blended rate per 1,000 gallons. (2013 rate = \$3.59; 2014 rate = \$4.23) Rates used reflect the 20% calendar year 2013 increase and 18% for 2014 combined rate increase from the City of Chicago and DWC.	\$190,000
6130	Supplies Cleaning supplies, chemical reagents and acids, buffer solutions and other necessary supplies to keep equipment maintained.	\$3,000

**NARRATIVE REPORT**

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

**Date:** November 2012

**Activity:** 03-12

**Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
6152	Water Meters  Budgeted amount is for the purchase of meters for Oakbrook Terrace Square and Wendland Property (5,000), in addition to necessary replacements and all of the necessary hardware and radio read equipment for each.	\$8,500
6170	Postage  The cost of postage via the Villa Park postmaster, Federal Express, UPS and other various couriers.	\$3,000
6180	Fuel  The Water Division's share for the purchase of fuel at \$3.50/gallon for unleaded and diesel.	\$5,600
6181	Fuel Replacement Fund  The annual Water Fund portion for future fuel pump replacement.	\$1,100
6190	Non-Capital Equipment  Various pieces of equipment and tools such as clamps, b-boxes, hydrant and valve assemblies, shovels and other distribution equipment.	\$6,000
7170	Bond Expense  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.	\$87,280
7172	Interfund Loan Expense  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.	\$17,000

# SSA II

# Debt Service

CITY OF OAKBROOK TERRACE  
SSA DEBT SERVICE  
2013/2014 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 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change from FY 13 Estimate
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REVENUE							
3010-Property Taxes	\$ 44,068	\$ 48,352	\$ 46,905	\$ 46,905	\$ 45,930	\$ 45,930	-2.1%
<b>TOTAL</b>	<b>\$ 44,068</b>	<b>\$ 48,352</b>	<b>\$ 46,905</b>	<b>\$ 46,905</b>	<b>\$ 45,930</b>	<b>\$ 45,930</b>	<b>-2.1%</b>

EXPENDITURES							
7170 - Bond Series 2006	\$ 44,002	\$ 47,868	\$ 46,905	\$ 46,905	\$ 45,930	\$ 45,930	-2.1%
<b>TOTAL</b>	<b>\$ 44,002</b>	<b>\$ 47,868</b>	<b>\$ 46,905</b>	<b>\$ 46,905</b>	<b>\$ 45,930</b>	<b>\$ 45,930</b>	<b>-2.1%</b>

<b>Special Service Area II</b> <b>\$600,000 Unlimited Ad Valorem</b> <b>Special Tax Bonds, Series 2006</b> <b>Debt Service Schedule</b>
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Year	Principal	Interest	Total	% Change
2013	25,000	21,905	46,905	
2014	25,000	20,930	45,930	-2.1%
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>475,000</b>	<b>188,003</b>	<b>- 663,003</b>	

# Motor Fuel Tax Fund

CITY OF OAKBROOK TERRACE  
MOTOR FUEL TAX FUND  
2013/2014 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.

	Acual 10/11	Acual 11/12	Budget 12/13	Estimate 12/13	Proposed 13/14	Adopted 13/14	% Change In 12/13 Budget To Adopted	% Change In 12/13 Estimate To Adopted
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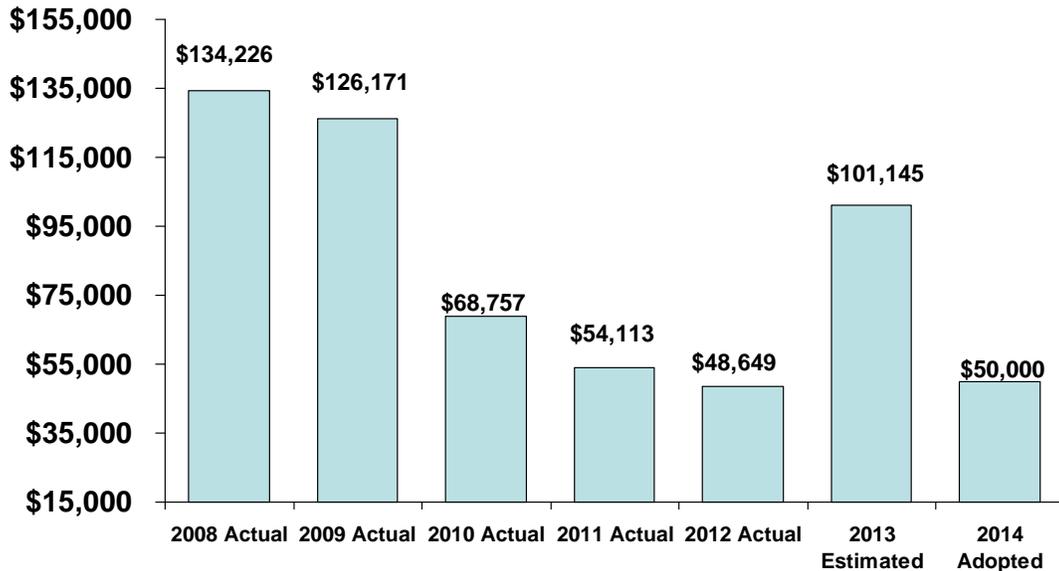
REVENUE									
3070 - Motor Fuel Tax	\$ 58,186	\$ 53,332	\$ 53,137	\$ 51,430	\$ 51,430	\$ 51,430	-3.2%	0%	
3071 - Illinois Jobs Now Capital Gra	\$ 9,988	\$ 9,988	\$ -	\$ 9,988	\$ 9,988	\$ 9,988	DNA	0.0%	
3650 - Interest Earnings	\$ 650	\$ 469	\$ 465	\$ 525	\$ 470	\$ 470	1.1%	-10.5%	
<b>TOTAL</b>	<b>\$ 68,824</b>	<b>\$ 63,790</b>	<b>\$ 53,602</b>	<b>\$ 61,943</b>	<b>\$ 61,888</b>	<b>\$ 61,888</b>	<b>15.5%</b>	<b>-0.1%</b>	

EXPENDITURES									
4110 - Snow Plowing Regular	\$ 6,430	\$ 3,518	\$ 15,000	\$ 5,000	\$ 15,000	\$ 15,000	0.0%	200.0%	
4120 - Snow Plowing Overtime	\$ 10,367	\$ 3,797	\$ 5,000	\$ 4,000	\$ 5,000	\$ 5,000	0.0%	25.0%	
5600 - Professional/Technical	\$ -	\$ 365	\$ -	\$ -	\$ -	\$ -	DNA	DNA	
5761 - Resurfacing	\$ -	\$ 10,151	\$ 12,000	\$ 7,145	\$ -	\$ -	-100.0%	-100.0%	
5825 - Design Engineering	\$ 1,005	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA	
6134 - Snow Removal Materials	\$ 36,311	\$ 30,818	\$ 36,000	\$ 22,000	\$ 30,000	\$ 30,000	-16.7%	36.4%	
7190 - Karban Rd Culvert Replment	\$ -	\$ -	\$ -	\$ 63,000	\$ -	\$ -	DNA	-100.0%	
<b>TOTAL</b>	<b>\$ 54,113</b>	<b>\$ 48,649</b>	<b>\$ 68,000</b>	<b>\$ 101,145</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>-26.5%</b>	<b>-50.6%</b>	
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 14,711</b>	<b>\$ 15,140</b>	<b>\$ (14,398)</b>	<b>\$ (39,202)</b>	<b>\$ 11,888</b>	<b>\$ 11,888</b>	<b>-182.6%</b>	<b>-130.3%</b>	

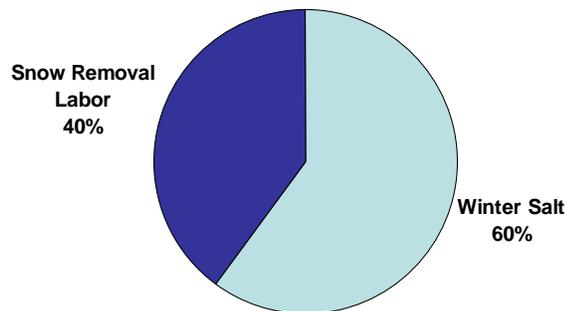
Fund Balance									
May 1	\$ 438,646	\$ 453,357	\$ 468,497	\$ 468,497	\$ 429,295	\$ 429,295	-8.4%	-8.4%	
April 30	\$ 453,357	\$ 468,497	\$ 454,099	\$ 429,295	\$ 441,183	\$ 441,183	-2.8%	2.8%	

# Motor Fuel Tax Fund

## Motor Fuel Tax Historical Expenditures



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



The FY 2014 MFT Budget increased by 2.8% or \$1,351 from the FY 2012 actual. In FY 2013, \$63,000 in MFT funds 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, MFT funds will only be used for snow removal labor and road salt. FY 2014 expenditures decreased by \$51,145 or 51% from the FY 2013 estimate.

# **MOTOR FUEL TAX FUND**

## **Fiscal Year 2013-2014 Budget Proposal**

The Motor Fuel Tax Fund FY 2014 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 Fund

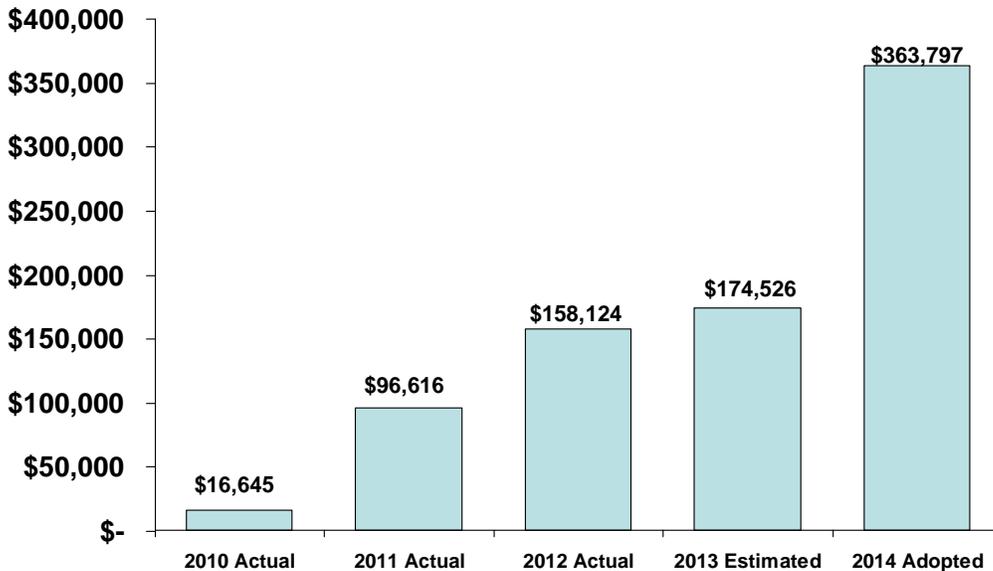
CITY OF OAKBROOK TERRACE  
 BUSINESS DISTRICT FUND SUMMARY  
 2013/2014 BUDGET  
 07-12

**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.

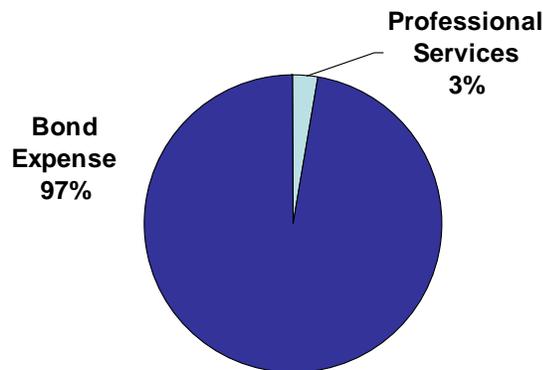
	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% Change 12/13 Budget To Adopted	% Change 12/13 Estimate To Adopted
Beginning Balance, May 1	\$ 520	\$ 215,169	\$ 87,079	\$ 87,079	\$ 363,017	\$ 363,017	316.9%	316.9%
<b>REVENUE</b>								
3020 - Sales Tax	\$ -	\$ 17,411	\$ 278,000	\$ 275,000	\$ 328,000	\$ 328,000	18.0%	19.3%
3021 - Business Tax	\$ -	\$ 2,297	\$ 90,000	\$ 40,000	\$ 90,000	\$ 90,000	0.0%	125.0%
3022 - Home Rule Sales Tax	\$ -	\$ 2,344	\$ -	\$ 40,000	\$ 90,000	\$ 90,000	DNA	125.0%
3560 - Charges for Services	\$ 34,120	\$ 6,671	\$ 35,000	\$ 1,200	\$ 1,200	\$ 1,200	-96.6%	0.0%
3650 - Interest Earnings	\$ -	\$ 139	\$ -	\$ 100	\$ 100	\$ 100	DNA	0.0%
3660 - Miscellaneous Revenue	\$ -	\$ 1,172	\$ -	\$ 75,888	\$ -	\$ -	DNA	-100.0%
3750 - Per Diem Penalty	\$ -	\$ -	\$ -	\$ 18,276	\$ -	\$ -	DNA	-100.0%
3810 - Bond Proceeds	\$ 277,146	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
<b>TOTAL</b>	\$ 311,266	\$ 30,035	\$ 403,000	\$ 450,464	\$ 509,300	\$ 509,300	26.4%	13.1%
<b>EXPENDITURES</b>								
5600 - Professional Services	\$ 66,239	\$ 5,453	\$ 55,000	\$ 14,350	\$ 5,000	\$ 5,000	-90.9%	-65.2%
5671 - General Legal Services	\$ 21,301	\$ 39	\$ 20,000	\$ 7,543	\$ 5,000	\$ 5,000	-75.0%	-33.7%
7170 - Bond Interest	\$ 9,076	\$ 152,632	\$ 153,000	\$ 152,633	\$ 243,797	\$ 243,797	59.3%	59.7%
7171 - Bond Principal	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ 110,000	DNA	DNA
<b>TOTAL</b>	\$ 96,616	\$ 158,124	\$ 228,000	\$ 174,526	\$ 363,797	\$ 363,797	59.6%	108.4%
Ending Balance, April 30	\$ 215,169	\$ 87,079	\$ 262,079	\$ 363,017	\$ 508,520	\$ 508,520	94.0%	40.1%

# Business District Tax Fund

## Business District Tax Historical Expenditures



### Bond Expenditures Represents 97% of Adopted Budget



The FY 2014 Business District Tax Fund Budget increased by \$205,673 over the FY 2012 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. The first bond principal payment is due in FY 2014. The Business District Fund was formed in FY 2009, but actual revenues were not reported until FY 2012. FY 2014 tax revenues will exceed bond payments by \$154,203.

# Capital Improvement Fund

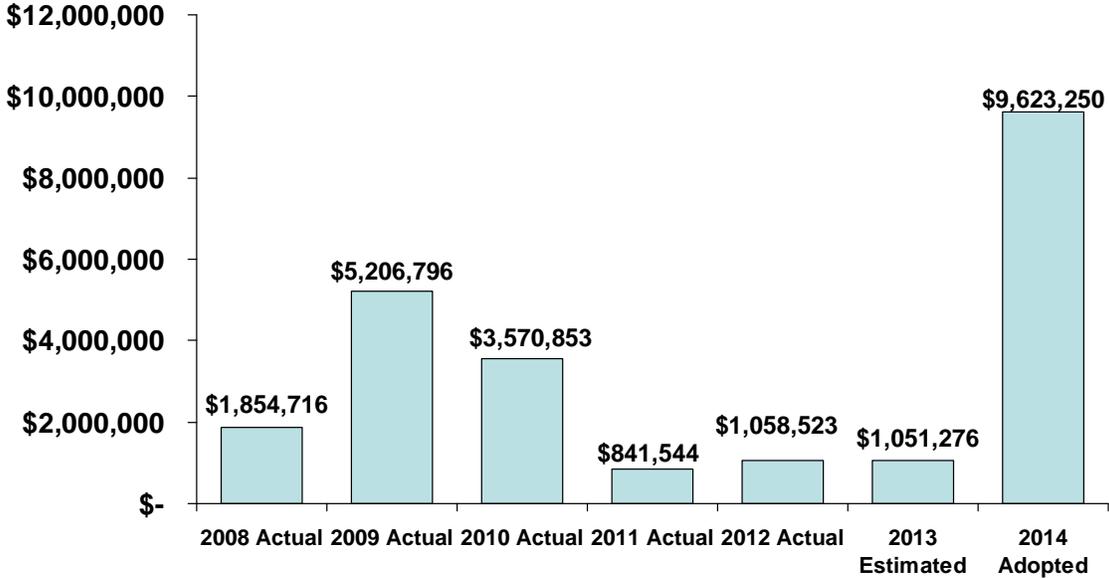
**CITY OF OAKBROOK TERRACE**  
**CAPITAL IMPROVEMENTS 09-12**  
**2013/2014 BUDGET**  
**Revenues/Expenditures & Changes in Fund Balance**

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

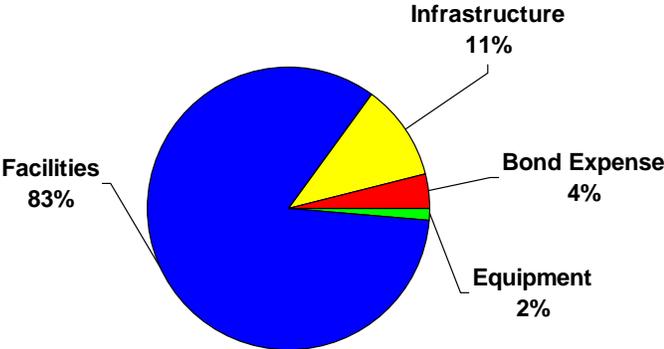
	Actual 10/11	Actual 11/12	Budget 12/13	Estimated 12/13	Proposed 13/14	Adopted 13/14	% of Total
<b>Beginning Balance, May 1</b>	<b>\$ 5,614,073</b>	<b>\$ 6,335,252</b>	<b>\$ 7,069,126</b>	<b>\$ 7,069,126</b>	<b>\$ 7,745,100</b>	<b>\$ 7,745,100</b>	
<b>REVENUE</b>							
3021 - Home Rule Sales Tax	\$ 1,044,716	\$ 1,245,528	\$ 1,600,000	\$ 1,632,000	\$ 1,632,000	\$ 1,632,000	39.0%
3030 - Electric Utility Tax	\$ 472,207	\$ 452,504	\$ -	\$ -	\$ -	\$ -	0.0%
3650 - Interest Earnings	\$ 32,035	\$ 12,110	\$ 31,000	\$ 16,000	\$ 16,000	\$ 16,000	0.4%
3651 - Investment Income	\$ -	\$ 31,716	\$ -	\$ 32,000	\$ 32,000	\$ 32,000	0.8%
3660 - Miscellaneous Revenue	\$ (29)	\$ 1,000	\$ -	\$ 250	\$ 250	\$ 250	0.0%
3810 - Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	59.8%
3955 - Property Sales / Lease	\$ 13,794	\$ 11,340	\$ 12,000	\$ 7,000	\$ -	\$ -	0.0%
3971 - Narrow Banding Grant	\$ -	\$ 8,200	\$ -	\$ -	\$ -	\$ -	0.0%
3973 - State Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	0.0%
3974 - LEEDS Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
3975 - Curb & Gutter Grant	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 1,562,722</b>	<b>\$ 1,792,397</b>	<b>\$ 1,683,000</b>	<b>\$ 1,727,250</b>	<b>\$ 4,180,250</b>	<b>\$ 4,180,250</b>	<b>100.0%</b>
<b>EXPENDITURES</b>							
5600 - Professional/Technical	\$ 9,930	\$ 3,528	\$ 5,000	\$ 8,000	\$ 5,000	\$ 5,000	0.1%
5671 - Legal Services	\$ 578	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.1%
5825 - Design Engineering	\$ 16,679	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5835 - Construction Engineering	\$ 8,227	\$ 223	\$ -	\$ -	\$ -	\$ -	0.0%
5870 - Street Landscape Program	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7110 - Equipment Purchase	\$ 13,783	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7111 - Replace Police Copier	\$ -	\$ 10,181	\$ -	\$ -	\$ -	\$ -	0.0%
7112 - Microsoft Office 2010 Upgrade	\$ -	\$ 6,578	\$ -	\$ -	\$ -	\$ -	0.0%
7113 - City 700MHZ Radio Equipment Accessories	\$ -	\$ 48,132	\$ -	\$ -	\$ -	\$ -	0.0%
7114 - Add Video Surveillance at PS	\$ -	\$ 21,296	\$ -	\$ -	\$ -	\$ -	0.0%
7115 - Springbrook Version 7 Upgrade	\$ -	\$ 29,712	\$ -	\$ -	\$ -	\$ -	0.0%
7116 - Replace Police Laptops (14)	\$ -	\$ 50,136	\$ -	\$ -	\$ -	\$ -	0.0%
7117 - Replace Squad Cameras	\$ -	\$ 55,990	\$ -	\$ -	\$ -	\$ -	0.0%
7118 - License Plate Recognition Software	\$ -	\$ 11,609	\$ -	\$ -	\$ -	\$ -	0.0%
7110-01 Electric Scissor Lift	\$ -	\$ -	\$ 18,000	\$ 14,890	\$ -	\$ -	0.0%
7110-02 Executive Management Copier	\$ -	\$ -	\$ 16,848	\$ 16,848	\$ -	\$ -	0.0%
7110-03 - Equipment Chipper	\$ -	\$ -	\$ -	\$ -	\$ 60,500	\$ 60,500	0.6%
7130-01 - Car #T-6 One Ton Dump Truck with plow	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	0.6%
7130-02 - Public Services Director Vehicle #117	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	0.3%
7140 - Facility Improvements	\$ 26,068	\$ -	\$ 61,804	\$ -	\$ -	\$ -	0.0%
7141 - Add Signage at PS	\$ -	\$ 8,150	\$ -	\$ -	\$ -	\$ -	0.0%
7143 - Curb & Gutter	\$ -	\$ 49,914	\$ 40,000	\$ 35,267	\$ 80,000	\$ 80,000	0.8%
7142 - City Hall Building Upgrades	\$ -	\$ 21,860	\$ 30,000	\$ 10,500	\$ 15,000	\$ 15,000	0.2%
7145 - Bridge Construction	\$ 3,969	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7146 - New Police Station & Remodel City Hall	\$ -	\$ -	\$ 570,000	\$ 548,000	\$ 8,000,000	\$ 8,000,000	83.1%
7170 - Bond Interest	\$ 221,923	\$ 205,497	\$ 187,156	\$ 187,584	\$ 181,250	\$ 181,250	1.9%
7171-01 - Bond Principal	\$ 445,000	\$ 495,000	\$ 175,000	\$ 175,000	\$ 185,000	\$ 185,000	1.9%
7190 - Infrastructure Repairs	\$ -	\$ 9,375	\$ -	\$ -	\$ -	\$ -	0.0%
7190-01 - Street Lighting System	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	10.4%
7192 - Cy Pres Projects	\$ 91,886	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7193 - Street Sealing Project	\$ -	\$ 31,344	\$ 53,000	\$ 55,186	\$ -	\$ -	0.0%
7194 - 22nd Street Sidewalk Installation	\$ -	\$ -	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	0.1%
<b>TOTAL</b>	<b>\$ 841,543</b>	<b>\$ 1,058,523</b>	<b>\$ 1,168,308</b>	<b>\$ 1,051,276</b>	<b>\$ 9,623,250</b>	<b>\$ 9,623,250</b>	<b>100.0%</b>
<b>Ending Balance, April 30</b>	<b>\$ 6,335,252</b>	<b>\$ 7,069,126</b>	<b>\$ 7,583,818</b>	<b>\$ 7,745,100</b>	<b>\$ 2,302,100</b>	<b>\$ 2,302,100</b>	

# Capital Improvement Fund

## Capital Improvement Fund Historical Expenditures



### Facility Improvements Represents 83% of Adopted Budget



The FY 2014 Capital Improvement Fund budget is \$9,623,250, representing an increase of \$8,571,974 more than the FY 2013 estimate. This considerable increase is due to construction of the new Police Station in FY 2014. Bond expenses actually decreased by \$334,247 from the FY 2012 actual because the 2001 Bond Series were paid off in FY 2012. The only outstanding bonds in the Capital Improvement Fund are the 2008 Series from the new Public Services Facility, which were refinanced in May of 2013.

**NARRATIVE REPORT**

**Department:** Capital Improvement Fund      **Date:** January 2013  
**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>	\$5,000
	Contingency amount for miscellaneous services.	
7110	<b>Equipment Purchase</b>	
7110-03	Replace Equipment Chipper	\$60,500
7130	<b>Vehicles</b>	
7130-01	One Ton Dump Truck with Plow	\$60,000
7130-02	Public Services Director Vehicle	\$25,000
7143	<b>Curb &amp; Gutter</b>	\$80,000
	To construct approximately 1,000 feet of curb & gutter	
7142	<b>City Hall Building Upgrades</b>	\$15,000
	Budget amount allows for contingency repairs until new building is renovated	
7146	<b>New Police Station &amp; Remodel of City Hall</b>	\$8,000,000
	Construction of new police station.	
7170	<b>Bond Interest</b>	\$181,250
	The amount includes the yearly interest expense for the facility construction bonds.	
7170-01	<b>Bond Principal</b>	\$185,000
	The amount includes the yearly principal expense for the facility construction bonds.	
7190	<b>Infrastructure Repairs</b>	
7190-01	Street lighting system	\$1,000,000
7194	<b>22<sup>nd</sup> Street Sidewalk Installation</b>	\$6,500
	The City's remaining contribution to the 22 <sup>nd</sup> sidewalk installation project.	

# Capital Improvement Plan

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

	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
<b>GENERAL FUND</b>	\$ 87,739	\$ 61,000	\$ 55,000	\$ 61,000	\$ 61,000
<b>WATER FUND</b>	\$ 273,580	\$ 447,325	\$ 652,240	\$ 293,128	\$ 229,923
<b>MOTOR FUEL TAX FUND</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CAPITAL PROJECTS FUND</b>	\$ 9,623,250	\$ 2,450,544	\$ 1,164,522	\$ 1,019,772	\$ 1,011,635
<b>TOTAL</b>	<b>\$ 9,984,569</b>	<b>\$ 2,958,869</b>	<b>\$ 1,871,762</b>	<b>\$ 1,373,900</b>	<b>\$ 1,302,558</b>

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

	FY	FY	FY	FY	FY
GENERAL FUND (Fund 01)	13/14	14/15	15/16	16/17	17/18
Police Patrol Cars	87,739	61,000	55,000	61,000	61,000
<b>TOTAL GENERAL FUND</b>	<b>\$ 87,739</b>	<b>\$ 61,000</b>	<b>\$ 55,000</b>	<b>\$ 61,000</b>	<b>\$ 61,000</b>

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	General & FY 2013/14
Date:	January 25, 2013	Prepared By:	Chief Wayne Holakovsky
<b>Capital Request Description: Replace One (1) Marked Police Squad, and Two (2) Administrative Vehicles.</b>			
<b>Capital Request Cost: \$87,739</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.**

	Ford Inceptor SUV (2)	Ford Inceptor Squad	Total Cost
Vehicle Cost	\$ 52,964	\$ 24,710	\$ 77,674
Light Equipment & Siren	8,065	2,000	10,065
<b>Total</b>	<b>\$ 61,029</b>	<b>\$ 26,710</b>	<b>\$ 87,739</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 (Former Chief's Vehicle) Squad #1 is over five years old and it's current mileage is 81,025.

The 2004 Ford Crown Victoria (Detective Vehicle) Squad #11 is over eight years old and it's current mileage is 96,280.

The 2010 Ford Crown Victoria (Squad 3) is being replaced as per the two (2) year replacement program. The vehicle has approximately 80,000 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:**

FY 2013/14: \$87,739 2 Admin, 1 SUV	FY 2014/15: \$61,000 2 Marked SUV's	FY 2015/16: \$55,000 1 Marked Squad & 1 Marked SUV	FY 2016/17: \$61,000 2 Marked SUV's	FY 2017/18: \$61,000 2 Marked SUV's
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**CITY OF OAKBROOK TERRACE  
CAPITAL PROJECTS  
FIVE YEAR CAPITAL PROJECTION**

<b>WATER FUND (Fund 03)</b>	<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>
<b>Debt Service Bond Expense</b>	231,580	246,425	280,540	293,128	229,923
<b>Replace W-1 Specialized Utility Truck</b>	42,000				
<b>Add Midwest-Drennon Water Main Loop</b>		167,900			
<b>Add Summit Ave Water Main Extension</b>		33,000	338,700		
<b>Replace W-3 Pick-up Truck</b>			33,000		
<b>TOTAL WATER FUND</b>	<b>\$ 273,580</b>	<b>\$ 447,325</b>	<b>\$ 652,240</b>	<b>\$ 293,128</b>	<b>\$ 229,923</b>

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
<b>Department</b>	Water Division of Public Services	<b>Fund &amp; Fiscal Year</b>	Water - 2013-2014
<b>Date:</b>	November 2012	<b>Prepared By:</b>	Ward
<b>Capital Request Description: Replace W-1 Specialized Utility Truck</b>			
<b>Capital Request Cost: \$42,000</b>			
<b>Account Number: 03-09-7130-00</b>			

**Current Status:**  
W-1 is a 2000 Chevrolet 3500 4X4 Utility Truck that is past its useful life. W-1 should be replaced with a new specialized utility truck with plow package from the Suburban Joint Purchasing Agency (State Bid). Once the existing W-1 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-1 would also be utilized 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-1 Utility Truck has 21,585 miles logged and 3,000+ service hours.

**Describe in detail the breakdown of the capital costs included in the estimate above.**  
\$42,000 will not be exceeded when purchasing a replacement for W-1 from the State Bid.

**Capital Cost Savings or Increased Operating Costs in Future Budget Years.**  
To date, \$1,827.28 has been spent to repair the W-1 Utility Truck. This amount does not include the many in-house repairs. Through purchasing a new unit in FY 2014, 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:**

<b>FY 2013/14: \$42,000</b>	<b>FY 2014/15: : \$0</b>	<b>FY 2015/16: \$0</b>	<b>FY 2016/17: \$0</b>	<b>FY 2017/18: \$0</b>
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Water	<b>Fund &amp; Fiscal Year</b>	Water – FY 2014-2015
<b>Date:</b>	November 2012	<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 2013/14: \$0</b>	<b>FY 2014/15:\$167,900</b>	<b>FY 2015/16: \$0</b>	<b>FY 2016/17: \$0</b>	<b>FY 2017/18: \$0</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water	Fund & Fiscal Year	Water – FY 2015
Date:	November 2011	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 will most likely 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 2015 with design and construction work to begin in FY 2016.</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 2015  Design &amp; Construction: \$338,700 – FY 2016</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 2013/14: \$0	FY 2014/15: \$33,000 Site and Land Acquisition	FY 2015/16: \$338,700 Design and Construction	FY 2016/17: \$0	FY 2017/18: \$0
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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 2012	<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 28,288 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 2013/14: \$0</b>	<b>FY 2014/15: \$0</b>	<b>FY 2015/16: \$33,000</b>	<b>FY 2016/17: \$0</b>	<b>FY 2017/18: \$0</b>
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**CITY OF OAKBROOK TERRACE  
CAPITAL PROJECTS 09-12  
FIVE YEAR CAPITAL PROJECTION**

CAPITAL PROJECT FUND (Fund 09)	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
<b>Beginning Balance, May 1</b>	<b>\$ 7,745,100</b>	<b>\$ 2,302,100</b>	<b>\$ 1,548,606</b>	<b>\$ 2,098,102</b>	<b>\$ 2,809,486</b>
<b>Estimated Revenue Projections</b>					
Home Rule Sales Tax	\$ 1,632,000	\$ 1,648,320	\$ 1,664,803	\$ 1,681,451	\$ 1,698,266
Interest Earnings	\$ 48,000	\$ 48,480	\$ 48,965	\$ 49,454	\$ 49,949
Bond Proceeds	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
<b>Total Estimated Revenues</b>	<b>\$ 4,180,250</b>	<b>\$ 1,697,050</b>	<b>\$ 1,714,018</b>	<b>\$ 1,731,156</b>	<b>\$ 1,748,465</b>
<b>Estimated Expenditures</b>					
Debt Service Bond Expense	366,250	369,544	367,231	369,481	361,344
Professional & Technical	5,000				
Legal Services	5,000				
Replace Equipment Chipper	60,500				
Replace Car #T-6 with One Ton Dump Truck with p	60,000				
Replace Public Services Director Vehicle #117	25,000				
Curb & Gutter	80,000				
Facility Improvements - City Hall/Police Station	15,000	15,000			
New Police Station and Remodel City Hall	8,000,000	1,863,000			
22nd Street Sidewalk Installation	6,500				
Add Street Lighting System	1,000,000				
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		
Street Sealing Project		53,000	53,000		
<b>Total Estimated Expenditures</b>	<b>\$ 9,623,250</b>	<b>\$ 2,450,544</b>	<b>\$ 1,164,522</b>	<b>\$ 1,019,772</b>	<b>\$ 1,011,635</b>
<b>Ending Balance, April 30</b>	<b>\$ 2,302,100</b>	<b>\$ 1,548,606</b>	<b>\$ 2,098,102</b>	<b>\$ 2,809,486</b>	<b>\$ 3,546,315</b>

**Notes:**

- 1 FY 2014 revenues and expenses are included as part of the proposed Capital Improvement Fund budget.
- 2 FY 2015-2018 figures represent estimated amounts that could change when more accurate data is available.
- 3 Even with the planned improvements and projects, the FY18 ending fund balance remains healthy at \$3,546,315

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-13/14
Date:	November 2012	Prepared By:	Ward
<b>Capital Request Description: Replace Equipment Chipper</b>			
<b>Capital Request Cost: \$60,500</b>			
<b>Account Number: 09-12-7110-03</b>			

**Current Status:**

The City's 1998 Chipper is at the end of its useful life. The City's Chipper should be replaced with a new Chipper if possible from the Suburban Joint Purchasing Agency (State Bid) or other purchasing cooperative. Once the existing Chipper is declared surplus, auctioning vs trade-in values will be explored to ensure the City the best deal.

**Capital Request Description and Justification:**

The City's current Chipper will be 16 years old when it is requested that it be replaced. I would expect to get 15 to 20 years out of the replacement Chipper as well. The new Chipper will be utilized in all brush pick-up duties including our scheduled brush pick-ups as well as tree trimming and of course in emergency weather situations. The purchase of a new chipper should limit maintenance costs spent due to breakdowns and equipment failures as well as enabling the City to continue its brush collection and other duties that require the use of the Chipper.

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

\$60,500 will not be exceeded when purchasing a replacement for the City's Chipper off of the State Bid or other joint purchasing cooperative.

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

To date the City has spent \$2,800 on Chipper repairs over the life of the unit. The City will save on these costs with the new chipper. These costs do not include any in-house repairs. Also, these costs are expected to increase until the chipper is replaced in FY 2014.

**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 2013/14: \$60,500	FY 2014/15: \$0	FY 2015/16: \$0	FY 2016/17: \$0	FY 2017/18: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-2014
Date:	November 2012	Prepared By:	Ward
<b>Capital Request Description: Replace Car # T-6 F-450 One Ton Dump Truck with Plow and Spreader.</b>			
<b>Capital Request Cost: \$60,000</b>			
<b>Account Number: 09-12-7130-01</b>			

<p><b><u>Current Status:</u></b></p> <p>Truck # T-6 is a 2001 Ford F-450 Dump Truck with Plow, Spreader and Chipper box that is nearing the end of its useful life. T-6 should be replaced with a new Dump Truck of similar type from the Suburban Joint Purchasing Agency (State Bid). I would like to transfer the current T-6 to the Water Division of Public Services as a Dump Truck of this nature would be highly useful to operations.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>T-6 will be 12 years old when it is requested that it be replaced. Our department goal is to get 10 years out of any of our maintenance trucks. 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. Mileage logged on the T-6 is 41,187 and has been in service for 6,200 hours. Both of these amounts are expected to increase until the unit is replaced in FY 2014.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$60,000 will not be exceeded when purchasing a replacement for T-6 off of the State Bid.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></b></p> <p>To date, \$2,472 has been spent to repair the T-6 Dump Truck. This amount does not include any in-house repairs. Through purchasing a new unit in FY 2014, these maintenance costs will decrease.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>None.</p>

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

FY 2013/14: \$60,000	FY 2014/15: \$0	FY 2015/16: \$0	FY 2016/17: \$0	FY 2017/18: \$0
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Public Services	<b>Fund &amp; Fiscal Year</b>	Capital Improvement-2014
<b>Date:</b>	November 2012	<b>Prepared By:</b>	Ward
<b>Capital Request Description: Replace Public Services Director's Vehicle # 117</b>			
<b>Capital Request Cost: \$25,000</b>			
<b>Account Number: 09-12-7130-02</b>			

**Current Status:**  
 Car # 117 is a 2005 Ford Explorer 4X4 SUV that is nearing the end of its useful life. Car #117 would be replaced with a new SUV / Truck 4X4 type vehicle from the Suburban Joint Purchasing Agency (State Bid). Once the existing 117 would be declared surplus, auctioning vs trade-in values will be explored to ensure the City the best deal.

**Capital Request Description and Justification:**  
 The City's policy to replace Admin vehicles every 5 years is over due by 3 years on car # 117 and it is now time to replace. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as maintain compliance with the City's vehicle replacement policy. The current mileage on the unit is 83,000.

**Describe in detail the breakdown of the capital costs included in the estimate above.**  
 \$25,000 will not be exceeded when purchasing a replacement SUV / Truck 4X4 type vehicle off of the State Bid for car # 117.

**Capital Cost Savings or Increased Operating Costs in Future Budget Years.**  
 To date the Vehicle #117 has experienced \$2,682.78 in maintenance charges. This does not include any in-house repairs. Also maintenance costs are expected to increase until the unit is replaced in FY 2014.

**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 2013/14: \$25,000</b>	<b>FY 2014/15: \$0</b>	<b>FY 2015/16: \$0</b>	<b>FY 2016/17: \$0</b>	<b>FY 2017/18: \$0</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement – FY 2014
Date:	February 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>			

<p><b><u>Current Status:</u></b></p> <p>Currently there is no curb and gutter along several stretches of roadway in the City.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>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 2011-2013 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.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$80,000 in curb and gutter improvements should allow us to construct approximately 1,000 feet.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u></b></p> <p>None.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p>

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

FY 2013/14: \$80,000	FY 2014/15: \$0	FY 2015/16: \$0	FY 2016/17: \$0	FY 2017/18: \$0
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Public Services	<b>Fund &amp; Fiscal Year</b>	Capital Improvement – FY 2014
<b>Date:</b>	January 2013	<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, Police Station, and Building and Zoning facilities 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, Police Station and Building and Zoning facilities. 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, Police Station, and Building and Zoning facilities.

**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 2013/14: \$15,000</b>	<b>FY 2014/15: \$15,000</b>	<b>FY 2015/16: \$0</b>	<b>FY 2016/17: \$0</b>	<b>FY 2017/18: \$0</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Capital Improvement	Fund & Fiscal Year	Capital Improvement – FY 14
Date:	January 2013	Prepared By:	Amy Marrero
<b>Capital Request Description: Construct New Police Station and Renovations to City Hall</b>			
<b>Capital Request Cost: \$9,863,000</b>			
<b>Account Number: 09-12-7146-00</b>			

<p><b><u>Current Status:</u></b></p> <p>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.</p>																		
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>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.</p> <p>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.</p> <p>Due to the economic conditions the City is facing, 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 summer of 2013.</p>																		
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <table border="0"> <thead> <tr> <th></th> <th style="text-align: right;">Estimated Costs</th> </tr> </thead> <tbody> <tr> <td>Costs through April 2013</td> <td style="text-align: right;">\$ 548,000</td> </tr> <tr> <td>New Police Station</td> <td style="text-align: right;">4,258,000</td> </tr> <tr> <td>City Hall Renovation</td> <td style="text-align: right;">1,625,000</td> </tr> <tr> <td>Site Costs (stormwater detention, lighting, clock tower)</td> <td style="text-align: right;">1,018,000</td> </tr> <tr> <td>Soft Costs (new furniture, av equipment)</td> <td style="text-align: right;">1,814,000</td> </tr> <tr> <td>LEED Costs</td> <td style="text-align: right;">500,000</td> </tr> <tr> <td>Miscellaneous Costs</td> <td style="text-align: right;">100,000</td> </tr> <tr> <td style="text-align: right;"><b>Total</b></td> <td style="text-align: right;"><b>\$ 9,863,000</b></td> </tr> </tbody> </table>		Estimated Costs	Costs through April 2013	\$ 548,000	New Police Station	4,258,000	City Hall Renovation	1,625,000	Site Costs (stormwater detention, lighting, clock tower)	1,018,000	Soft Costs (new furniture, av equipment)	1,814,000	LEED Costs	500,000	Miscellaneous Costs	100,000	<b>Total</b>	<b>\$ 9,863,000</b>
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Costs through April 2013	\$ 548,000																	
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LEED Costs	500,000																	
Miscellaneous Costs	100,000																	
<b>Total</b>	<b>\$ 9,863,000</b>																	
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u></b></p> <p>The City will achieve significant utility savings on the new Police Station because of the LEED certification.</p>																		
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>The City is attempting to secure grants for the new building and for the LEED certification.</p>																		

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

FY 2013/14: \$8,000,000	FY 2014/15: \$1,863,000	FY 2015/16: \$0	FY 2016/17: \$0	FY 2017/18: \$0
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Public Services	<b>Fund &amp; Fiscal Year</b>	Capital Improvement – FY 2014
<b>Date:</b>	January 2013	<b>Prepared By:</b>	Amy Marrero
<b>Capital Request Description: 22<sup>nd</sup> Street Sidewalk Installation</b>			
<b>Capital Request Cost: \$6,500</b>			
<b>Account Number: 09-12-7194-00</b>			

**Current Status:**

In conjunction with the IDOT widening project, new sidewalks along 22<sup>nd</sup> Street were installed to allow safety for pedestrian traffic along that major corridor.

**Capital Request Description and Justification:**

The City's contribution towards the project was approximately \$15,000. A portion of this amount was already expensed, and the remaining balance is expected to be paid out in the FY 2014 budget.

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

Sidewalks - \$6,500 – represents the City's remaining contribution

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

Operating costs will increase due to the maintenance and repair to the sidewalks in future years. Estimated cost of increase cannot be determined in actual dollars at this time.

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

The City and the Village of Oak Brook were successful in their attempt to receive a Construction Mitigation and Air Quality Improvement Program (CMAQ) grant for the sidewalks. Both the City and the Village will pay ½ of the 10% share of the design and construction costs. While IDOT will pay for the entire project and get reimbursed from CMAQ for the 80% design and construction work and the locals for their respective shares.

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

<b>FY 2013/14: \$6,500</b>	<b>FY 2014/15: \$0</b>	<b>FY 2015/16: \$0</b>	<b>FY 2016/17: \$0</b>	<b>FY 2017/18: \$0</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
<b>Department</b>	Public Services	<b>Fund &amp; Fiscal Year</b>	Capital Improvement – FY 2014
<b>Date:</b>	January 2013	<b>Prepared By:</b>	Amy Marrero
<b>Capital Request Description: Add Street Lighting System</b>			
<b>Capital Request Cost: \$1,000,000</b>			
<b>Account Number: 09-12-7190-01</b>			

**Current Status:**

Currently the City has approximately 25 street lights. A City owned street lighting system will improve roadway safety and provide a level of comfort for pedestrians at night.

**Capital Request Description and Justification:**

The project consists of the design and construction of a City owned and operated street lighting system. The City first reviewed the installation of street lights with an estimate prepared by CBBEL back in 2004. However, the Council opted to hold off in lieu of other more pressing projects. Recently the Council has discussed street lighting at length with Lumquest Lighting during the May 22, 2012 and January 8, 2013 Council meetings. The addition of street lighting will enhance pedestrian and residential home safety.

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

The estimated cost is approximately \$10,000 per light with 100 lights for about \$1,000,000.

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

The use of LED roadway lighting will be a less costly alternative to the use of ornamental type lighting and will provide more uniform and higher illumination levels with fewer lighting units to own and maintain. Estimated annual operating costs are yet to be determined.

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

The City will be submitting grant applications for the LED street light program.

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

FY 2013/14:\$1,000,000	FY 2014/15:\$0	FY 2015/16:\$0	FY 2016/17:\$0	FY 2017/18:\$0

**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Public Services	<b>Fund &amp; Fiscal Year</b>	Capital Improvement-2015
<b>Date:</b>	November 2012	<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 54,328 miles logged and is expected to have more by the time the vehicle is actually replaced in FY 2015.

**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 2013/14: \$0</b>	<b>FY 2014/15: \$35,000</b>	<b>FY 2015/16: \$0</b>	<b>FY 2016/17: \$0</b>	<b>FY 2017/18: \$0</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2015
Date:	November 2012	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>			

<p><b><u>Current Status:</u></b></p> <p>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.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>T-2 will be 20 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 2015. 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.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$115,000 will not be exceeded when purchasing a replacement for T-2 off of the State Bid.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></b></p> <p>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 2015, these maintenance costs will decrease.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>None.</p>

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

FY 2013/14: \$0	FY2014/15:\$115,000	FY 2015/16: \$0	FY 2016/17: \$0	FY 2017/18: \$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 2012	<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 2013/14: \$</b>	<b>FY 2014/15: \$</b>	<b>FY2015/16: \$650,291</b>	<b>FY 2016/17: \$650,291</b>	<b>FY 2017/18: \$650,291</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2016
Date:	November 2012	Prepared By:	Ward
<b>Capital Request Description: Replace Lawn Mowers (2)</b>			
<b>Capital Request Cost: \$14,000</b>			
<b>Account Number: TBD</b>			

<p><b><u>Current Status:</u></b></p> <p>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.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>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.</p> <p>To date, the lawn mowers have been utilized for a combined total of 615 hours.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$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.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years</u></b></p> <p>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 the 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.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>None.</p>

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

FY 2013/14: \$0	FY 2014/15: \$0	FY 2015/16: \$14,000	FY 2016/17: \$0	FY 2017/18: \$0
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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 2012	<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 3,923 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 2013/14: \$0</b>	<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>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services Street Division	Fund & Fiscal Year	Capital Improvements – 14/15
Date:	November 2011	Prepared By:	Ward
<b>Capital Request Description: Street Sealing Project</b>			
<b>Capital Request Cost: \$53,000</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.

\*The GSB-88 interval application rate is every 3 years. So the next planned application will be in FY 2014-15 and again in FY 2015-16 if need be.

**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.**

WORK ITEM	ESTIMATED ANNUAL EXPENSE
GSB-88 APPLICATION (INCLUDES TRAFFIC CONTROL)	\$ 30,000.00
PAVEMENT ROUTING AND CRACK SEALING	\$ 17,000.00
PAVEMENT MARKING REMOVAL AND REPLACEMENT	\$ 3,000.00
ENGINEERING COSTS	\$ 3,000.00
<b>GRAND TOTAL</b>	<b>\$53,000.00</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:**

FY 2013/14: \$0	FY 2014/15: \$53,000	FY 2015/16: \$53,000	FY 2016/17: \$0	FY 2017/18: \$0
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# Statistical & Supplemental Data



	<b>Page</b>
<b><u>Budget Process</u></b>	
Budget Legal Foundations.....	222
Budget Preparation, Review, and Approval.....	223
Budget Transfers and Amendments.....	224
Basis of Accounting and Budgets.....	225-226
<b><u>Historical Revenue Information</u></b>	
The Impact of Home Rule on Revenues.....	227-228
<b><u>Legal Information</u></b>	
Legal Level of Budgetary Control.....	229
Notice of Public Hearing for FY 2014 Budget.....	230
State of Illinois Budget Law for Municipalities.....	231-233
FY 2014 Budget Adoption Ordinance Number 13-23.....	234
FY 2014 Capital Improvement Plan Resolution Number 13-12.....	235
City Municipal Budget Law Ordinance Number Chapter 34.10-34.12.....	236
<b><u>Demographic and Economic Information</u></b>	
Assessed Value and Estimated Actual Value of Taxable Property.....	237
Principal Property Taxpayers.....	238
Principal City Employers.....	239
Principal Water Users.....	240
Taxable Sales by Category.....	241
Direct and Overlapping Sales Tax Rates.....	242
Demographic and Economic Information.....	243
<b><u>Debt Information</u></b>	
Schedule of Legal Debt Margin.....	244
Outstanding Debt by Type.....	245
<b><u>Other Miscellaneous Statistics</u></b>	
Form of Government.....	246
Operating Indicators.....	247
Capital Asset Statistics.....	248
<b><u>Acronyms</u></b> .....	249-250
<b><u>Community Profile</u></b> .....	Inside Front Cover
<b><u>Map of City</u></b> .....	Inside Back Cover

**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 Manager, the Finance Director meets with Department Heads to review and recommend possible changes to their budgets. After this preliminary review, the City Manager reviews all Department budgets. All revenue and expenditure projections are reviewed by the Finance Director and the City Manager at various stages in the preparation process.

**Council Approval**

Once the City Manager 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 Manager 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 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.

Eleven years ago, the City Council was considering certain General Fund revenue enhancements, but only those that could be obtained by a non home rule community. When the City became home rule in November 2002 other revenue sources became available, the most potentially lucrative being the reallocation of hotel/motel taxes to general corporate purposes and a home rule sales and use tax.

The City became a home rule unit of local government as approved by local voters and pursuant to the provisions of Article VII of the Illinois Constitution. From a taxation and revenue generation standpoint, home rule provides greater flexibility in the City's ability to raise revenues and manage its affairs by providing the City with the following additional municipal powers identified below. These powers are not shared by non home rule municipalities.

- Home rule units have an unlimited ability to levy property taxes for all city services. Even though this unlimited taxing power is available to the City, the City Council has chosen to implement the provisions of the Illinois Property Tax Extension Limitation Law "the tax cap" (35 ILCS 200/18-185, *et seq.*) through the City's municipal code, (Title III, Chapter 35, Section 35.095). According to the provisions of Chapter 35, Section 35.095, "The City Council has chosen to limit increases in the amount of the annual tax levy on taxable real property located within the City, exclusive of the amount levied and extended against new improvements or additions to existing improvements that increased the assessed value of properties during the levy year, and exclusive of any levy for debt service on bonds issued by the City prior to November 5, 2002".
- Home rule units have an unlimited ability to levy a hotel/motel tax greater than 5% and to utilize that revenue for any corporate purpose, not just for tourism related functions as is required of non home rule units. In order to prevent an estimated significant General Fund budget deficit in FY 04, the City Council utilized this ability to increase the local hotel/motel tax to 6% at the beginning of that fiscal year. In January 2006, the City introduced the home rule extended stay tax. This tax augmented the Hotel and Motel tax already in place.

The Tourism Fund was closed at the end of FY 04, with all hotel/motel tax revenue, and related tourism and special events programs, being allocated in the General Fund.

- Home rule units have the ability, by law and judicial precedent, to extract impact donations from developer/subdividers of land for schools, parks or other services.
- Home rule units have an unlimited ability to issue general obligation bonds or other forms of debt.
- Home rule units have greater abilities in the licensing and taxation of various types of businesses, including the levying of a home rule sales and use tax

(hereinafter “HRST”), in .25% increments of gross sales, with no upper limit. The Illinois Department Of Revenue collects this tax and remits it back to municipalities on a monthly basis. At the beginning of FY 06, the City Council chose to levy an HRST 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.

- Per Council direction, all Home Rule Sales Tax revenues were originally 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. The City Council and Budget Officer must continue to closely monitor the revenue and expenditure levels in the General Fund as its sources of revenue will remain essentially the same into the future.
- In Fiscal Year 2010, the Council diverted \$500,000 in Home Rule Sales Taxes from the Capital Improvement Fund into the General Fund. This diversion was deemed necessary in light of the current recession and mitigated the Fiscal Year 2010 General Fund deficit.
- In Fiscal Year 2011, the Council diverted \$460,475 in Home Rule Sales Taxes into the General Fund. This diversion was deemed necessary given the current economy and also secured that the General Fund did not experience a deficit.
- In Fiscal Year 2012, the original budgeted diversion amount was \$426,147, but then lowered to \$284,098 due to an unexpected year-end surplus in the General Fund.
- The FY 2013 and FY 2014 budgets do not include a home rule sales tax diversion for the following two (2) reasons. First, General Fund revenues have remained steady since FY 2012. Second, transferring Off-Track Betting fees to the General Fund provides additional revenue.

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.

# City of Oakbrook Terrace

## Notice of Public Hearing for FY 2014 Budget

Certificate of the Publisher

Villa Park Argus

CITY OF OAKBROOK TERRACE  
17W275 BUTTERFIELD RD  
OAKBROOK TERRAC IL 60181-0000

Description: BUD AV  
OAKBROOK TERRACE 5561

Shaw Media certifies that it is the publisher of the Villa Park Argus. The Villa Park Argus is a secular newspaper, has been continuously published daily 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 Argus, namely one time per week for one successive weeks. Publication of the notice was made in the newspaper, dated and published on 04/05/2013

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, 5th day of April, A.D. 2013

Shaw Media By:

J. Tom Shaw, Publisher

Account Number 10070857  
Amount \$57.52

### LEGAL NOTICE/ PUBLIC NOTICE

The proposed Fiscal Year 2013-14 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 23, 2013 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 5, 2013  
Suburban Life Media  
5561 DBT

**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. 13-23

AN ORDINANCE APPROVING THE BUDGET FOR THE CITY OF OAKBROOK TERRACE  
FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2013 AND ENDING ON APRIL 30, 2014

---

**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 2013-2014 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, 2013 and ending on April 30, 2014, 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.

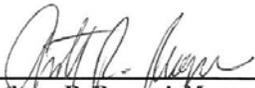
**SECTION 5:** This Ordinance shall be in full force and effect after its passage, approval and publication in pamphlet form as provided by law.

**PASSED AND APPROVED This 23<sup>rd</sup> Day Of April, 2013.**

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

**NAYS: None**

**ABSENT: None**

  
\_\_\_\_\_  
Anthony R. Ragucci, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Judith Leslie, City Clerk

**RESOLUTION NO. 13-12**

**A RESOLUTION APPROVING THE FIVE YEAR CAPITAL  
IMPROVEMENT PLAN BEGINNING IN 2013 FOR THE CITY OF OAKBROOK TERRACE**

---

**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 2013-14; and

**WHEREAS**, as requested by the City Council a Five Year Capital Improvement Plan Beginning In 2013 was also presented to the City Council as a companion to the proposed budget for Fiscal Year 2013-2014; and

**WHEREAS**, the proposed budget for Fiscal Year 2013-14 and the Five Year Capital Improvement Plan Beginning In 2013 were duly considered by the City Council at various budget workshop meetings held in March of 2013, as well as at a duly noticed public hearing held April 23, 2013.

**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 2013, 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 2013, 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.

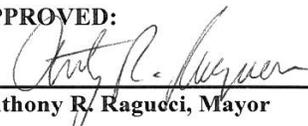
**PASSED AND APPROVED This 23<sup>rd</sup> Day Of April, 2013.**

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

**NAYS:** None

**ABSENT:** None

**APPROVED:**

  
\_\_\_\_\_  
Anthony R. Ragucci, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Judith Leslie, 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 Manager 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)

# *City of Oakbrook Terrace, Illinois*

## 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				
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
2002	40,712,055	13.4%	262,548,770	86.6%	303,260,825	0.333	909,782,475	0.2033

\*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

2011 Levy and Ten Years Ago

Assessed Valuation Year  Taxpayer	2011			2002		
	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	37,397,380	1	13.72%			
Versailles North Association	19,586,130	2	7.19%	14,703,180	4	4.85%
Commonwealth Edison	16,261,150	3	5.97%			
Mid America Plaza	14,637,850	4	5.37%			
Parkview Plaza	9,842,750	5	3.61%			
Parkway Bank & Trust	9,000,000	6	3.30%			
Oakbrook Terrace Corporate Center III	6,272,780	7	2.30%			
Joint Commission	5,822,080	8	2.14%			
Northern Trust	4,376,790	9	1.61%			
Regency Place	3,938,460	10	1.45%			
ZML Oakbrook Terrace, LLC				32,682,860	1	10.78%
Reef Management Company				18,394,860	2	6.07%
Axion Real Estate Management				15,803,370	3	5.21%
Stone Oakbrook Inc.				12,849,180	5	4.24%
Parkview Plaza				11,732,720	6	3.87%
Drury Lane-Oakbrook Terrace				7,859,710	7	2.59%
Oakbrook Terrace Corp. III				7,341,210	8	2.42%
Allegis Realty Investors				6,562,500	9	2.16%
Totals	127,135,370		46.65%	127,929,590		42.18%
City Equalized Assessed Value	272,535,680		100.00%	303,260,825		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 Ten Years Ago

Following are the largest employers located within the City for the prior fiscal year, with comparative data for 2001.

Employer	Product/Service	2011			2001		
		Rank	Approximate Employment (1)	Percent of Total City Population	Rank	Approximate Employment (2)	Percent of Total City Population
Joint Commission on Accreditation of Health Care Organizations	Health Care Facility Accreditation Agency	1	1,000	46.9%	2	650	28.3%
Redbox Automated Retail, LLC	Rental and Leasing Services	2	750	35.1%			
Crowe Horwath, LLP	Accounting	3	475	22.3%	1	810	35.2%
Salem Group	Full Service Temporary and Contract Staffing Services Corporate Headquarters	4	450	21.1%	7	200	8.7%
Van Kampen Investments	Management of Companies and Enterprises	5	300	14.1%	3	600	26.1%
MKS Software	Software Publishing	6	240	11.2%			
Graycor, Inc.	Construction of Buildings	7	200	9.4%			
Newin's Insurance Holdings LLC	Insurance Carriers and Related Activities	8	150	7.0%			
Mid-America Asset Management	Real Estate	9	120	5.6%			
Home Depot	Building Material & Garden Equipment	10	120	5.6%			
Devry	Vocation School Corporate Headquarters				6	210	9.1%
Thyssenkrupp Safeway Inc.	Scaffolding Rental and Sales				8	180	7.8%
Total			<u>3,805</u>			<u>2,650</u>	

Source: Illinois Department of Commerce and Economic Opportunity and selective telephone survey

**City of Oakbrook Terrace, Illinois**

Principal Water Users

May 1, 2011 - April 30, 2012

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<u>User Name</u>	<u>Gallons of Consumption</u>
Lincoln Property	4,220,000
Comfort Suites	3,347,000
Staybridge Suites	2,919,000
Redstone American Grill	1,836,000
Commonwealth Edison	1,310,000
Chapel Hill Gardens West Cemetery	1,132,000
Tilted Kilt	1,084,000
Gullivers Restaurant	1,036,000
Premises Management LLC	937,000
Comar Properties	<u>915,000</u>
Totals	<u><b>18,736,000</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	2011*	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Merchandise, Manufacturers, Lumber, Building & Hardware**	\$ 464,655	\$ 422,062	\$ 369,343	\$ 459,793	\$ 502,930	\$ 538,700	\$ 569,098	\$ 519,569	\$ 310,190	\$ 17,154
Food	65,996	67,456	121,756	156,031	171,359	169,533	170,883	168,171	159,137	162,297
Drinking and Eating Places	425,351	433,173	447,020	531,163	559,055	473,457	373,373	353,680	323,068	326,087
Apparel	88,608	70,272	73,547	107,551	158,546	145,539	127,095	125,199	67,187	60,033
Furniture, Household and Radio	78,295	34,297	25,412	24,336	34,902	27,039	16,198	24,286	79,529	39,390
Automobile and Filling Stations	209,707	163,127	239,543	156,576	170,496	150,427	140,637	119,588	108,354	90,965
Drugs and Miscellaneous Retail	240,947	222,704	205,218	242,780	261,824	315,768	273,715	214,913	199,801	197,953
Agriculture and All Others	125,063	123,962	134,944	186,215	201,260	185,774	320,832	257,454	249,851	234,579
<b>Total</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>	<b>\$ 1,128,458</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	10.5%	-4.9%	-13.3%	-9.5%	2.7%	0.7%	11.7%	19.1%	32.7%	-0.1%

\*Taxable Sales information for calendar year 2011 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, 2012

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	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
2012	2,134	\$ 82,769,100	38,786	1.7%	7.4%	8.7%
2011	2,134	\$ 82,769,100	38,786	1.8%	7.6%	9.5%
2010	2,134	\$ 94,632,230	44,345	1.9%	8.3%	10.3%
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%
2003	2,300	101,993,500	44,345	1.2%	5.5%	6.7%

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

# *City of Oakbrook Terrace, Illinois*

Schedule of Legal Debt Margin

April 30, 2012

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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			
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
2003	2,775,000		177,545	2,809,831		132,455	5,894,831	5.78%	2,563

N/A - Not available

A brief description of the City's outstanding debt may be found in the paragraphs below.

In **2002**, the City issued a seven (7) year installment contract certificate to provide funds for capital equipment and vehicle purchases.

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.

\* 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, 2012

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Year of Incorporation 1958

Form of Government City Aldermanic

The City operates under the City Aldermanic form of local government. Oakbrook Terrace has eight elected officials: six Aldermen, a Clerk, and a Mayor. The City is divided into three wards with two Aldermen per ward. Together, the Mayor and City Council create policy and direction for the City. They perform such functions as passing resolutions and ordinances, approving the expenditure of money, levying taxes, approving subdivisions, zoning, and other land use regulations, and other issues that affect the City of Oakbrook Terrace. The Mayor appoints the City Manager with the approval of the City Council. The City Manager carries out the policies and oversees the daily operation of City business.

		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	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>General Government</b>										
<b>Building and Zoning</b>										
Permits Issued	274	210	193	231	228	295	254	269	263	211
Inspections Conducted	409	402	334	531	568	849	691	584	563	605
Business Licenses Issued	313	301	343	320	350	342	325	323	314	294
Complaints/Service Requests Responded To	30	39	42	45	42	38	52	107	84	83
<b>Vehicle Maintenance</b>										
General Government Equipment Repairs	515	416	990	812	600	652	686	694	786	671
Utilities Equipment Repairs	147	111	202	193	73	93	78	86	69	72
<b>Public Safety - Police</b>										
Traffic Collision Investigations	421	400	419	511	584	475	638	615	614	559
Administrative Tows (first collected in January 2010)	217	324	115							
Incident Investigations:	787	857	726	763	661	543	540	479	453	503
Traffic Citations	3,531	4,484	3,974	5,679	4,291	3,514	4,149	2,768	1,978	2,333
Parking Citations	309	364	389	498	603	667	887	299	319	97
Arrests	561	608	619	811	443	409	427	287	211	295
<b>Highways and Streets</b>										
Street Repairs - Tons of Asphalt Spread	25	22	20	15	26	225	250	150	100	
Sidewalk Repairs - Cubic Yards of Concrete Poured	60	30	10	8	50	57	831			
Snow and Ice Control/Plowed Mile:	5,500	4,856	3,147	4,327	3,400	1,544	2,316	2,779	3,088	2,779
Snow and Ice Control/Salted Mile:	2,500	2,428	1,600	1,950	565	62	115	115	115	115
Number of Street Signs Replaced	34	35	26	13	15	14	18	16	12	260
<b>Public Services</b>										
<b>Waterworks and Sewerage System:</b>										
Number of Metered Customers	517	510	509	509	511	503	485	485	485	470
Number of Non-metered Customers	N/A									
Number of Customers using Both Water and Sewer at End of Year	517	510	509	509	511	503	485	478	470	470
Number of Customers using Water Only at End of Year	517	510	509	509	511	503	485	478	470	470
Number of Customers using Sewer Only at End of Year	N/A									
Number of Customers served by Water System at End of Year	517	510	509	509	511	503	485	478	470	470
Number of Customers served by Sewer System at End of Year	N/A									
Maximum Daily Pumping Capacity (MGD) <sup>1</sup>	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
Average Daily Pumpage (MGD)	0.161	0.175	0.180	0.178	0.167	0.165	0.146	0.150	0.137	0.138
Gallons of Water Purchased (MGD)	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	50,268,000
Gallons of Water Pumped (MG) <sup>2</sup>	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	50,268,000
Gallons of Water Sold (Billed) (MG)	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	46,749,240
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

^ Per Calendar Year

**CITY OF OAKBROOK TERRACE, ILLINOIS**

Operating Information

Capital Asset Statistics

Last Ten Fiscal Years

Function/Program	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>General Government</b>										
Building and Zoning Vehicles						1	1	1	1	1
Building and Grounds Vehicles	N/A									
Engineering Vehicles	N/A									
Equipment Maintenance Vehicles	5	4	4	4	4	4	4	4	4	4
<b>Public Safety - Police</b>										
Vehicles										
Squad Cars (marked)	8	7	7	6	6	6	6	6	6	6
Squad Cars (unmarked)	8	7	7	7	7	6	6	5	5	4
<b>Highways and Streets</b>										
Streets (lane miles)	77	77	77	77	77	77	77	77	77	77
Right-of-ways (miles)	155	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	12	12	12	12	12	9	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>CBBEL</u>	Christopher B. Burke Engineering Limited, Rosemont (City Engineer & Stormwater Administrator)
<u>CATS</u>	Chicago Area Transportation Study, Chicago
<u>CTE</u>	Consoer Townsend Envirodyne Engineers, Inc., Chicago (City Water Engineers)
<u>DCEO</u>	Illinois Department of Commerce and Economic Opportunity, Springfield (formerly DCCA --Illinois Department of Commerce and Community Affairs)
<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> DC	U.S. Federal Environmental Protection Agency, Washington and Chicago, Illinois Environmental Protection Agency, Springfield
<u>FOP</u>	Fraternal Order of Police Labor Council (Patrol Officers' & Sergeants Labor Union)
<u>GFOA/IGFOA</u>	Government Finance Officers Association, Washington DC, Illinois Government Finance Officers Association, Lombard
<u>HRST</u>	Home Rule Sales Tax
<u>ICMA/ILCMA</u>	International City/County Management Association, Washington DC, 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>IPBC</u>	Intergovernmental Personnel Benefit Cooperative, Rolling Meadows
<u>IPELRA</u>	Illinois Public Employer Labor Relations Association, Chicago
<u>ISTHA</u>	Illinois State Toll Highway Authority, Downers Grove
<u>ISTEA/FAUS</u>	Former Federal Highway Trust Fund Programs
<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>PACE</u>	Suburban Bus Division of the RTA, Chicago
<u>RTA</u>	Regional Transportation Authority, Chicago
<u>SPC</u>	Suburban Purchasing Cooperative
<u>SWAHM</u>	Southwest Association For Health Management, Plainfield
<u>TEA 21/STP</u>	Federal Highway Trust Fund Program (to be replaced in 2005)
<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.

**ACCOUNTING, ACCRUAL BASIS**

The recording of the financial effects of transactions and other events that have cash consequences for the government in the period in which those transactions and other events occur, rather than only in the period in which cash is received or paid by a government.

**ACCOUNTING, MODIFIED BASIS**

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available to finance expenditures of current period.” Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**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.

**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.

**BASIC 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, 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.

**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.

**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.

**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 interfund 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 interfund 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.

**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**

The difference between fund assets and fund liabilities of governmental funds.

**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.

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.

**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.

**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.

**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. Interfund transfers are neither expenses nor revenues. There are two types of interfund 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.

**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.

**MODIFIED, ACCOUNTING BASIS**

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available to finance expenditures of current period.” “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using 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 interfund 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. Interfund transfers are neither expenses nor revenues. There are two types of interfund transfers: operating transfers and residual transfers of equity.

**TRANSFERS, OPERATING**

All interfund transfers except residual equity transfers.

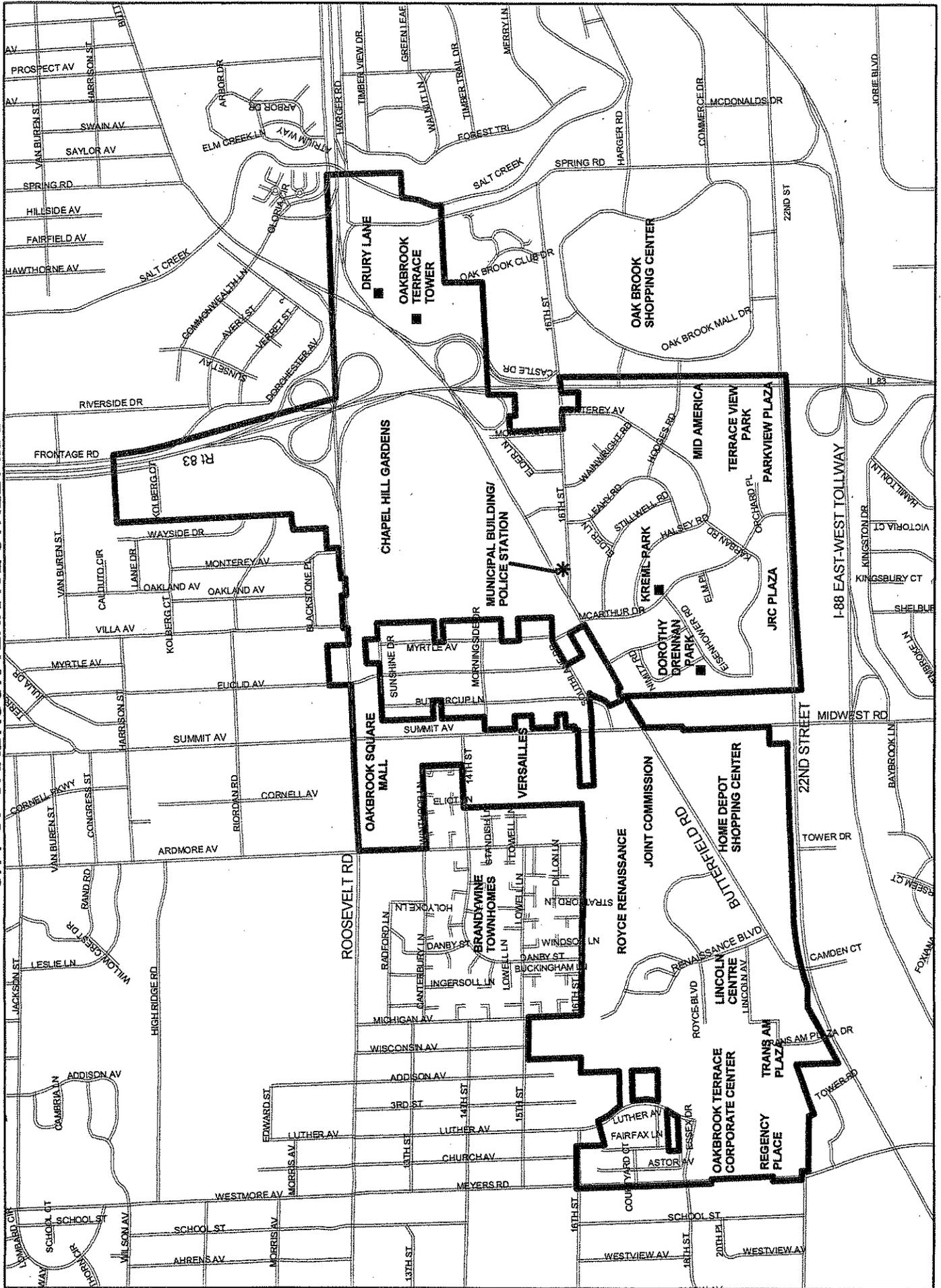
**TRUST AND AGENCY FUND**

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.

**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%.

CITY OF OAKBROOK TERRACE STREET MAP



OAKBROOK TERRACE BOUNDARIES

2000 0 2000 Feet