

City of Oakbrook Terrace, Illinois



ANNUAL OPERATING BUDGET
FISCAL YEAR 2022-2023



City of Oakbrook Terrace

Community Profile



[Oakbrook Terrace Home Page | Oakbrook Terrace, IL](#)

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 2nd and 4th Tuesdays of the month at 7:00 p.m. in the City Council Chambers. A professional City Administrator is employed, along with other staff positions that have been created by local ordinance.

The City is located approximately 17 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 2,751 but has an estimated daytime population of 30,000 to 50,000. The City is home to a vibrant restaurant community with more than 46 eateries ranging from casual to fine dining. The City also has two (2) entertainment venues, namely the Drury Lane Theater, ([Drury Lane Theatre - Official Site](#) | [Drury Lane Theatre](#)) and an Off-Track Betting facility.

The City Council ([City Council | Oakbrook Terrace, IL](#)) sets policy through adopting ordinances, resolutions, and the annual budget. Alderpersons are elected to staggered four-year terms. The Mayor and City Clerk are also elected for four-year terms. The Mayor is the Chief Executive Officer of the City and ensures that the laws and ordinances are faithfully executed. The Mayor has supervision over all executive officers and employees of the City. The Mayor appoints by and with the advice and consent of the City Council, the City Administrator, the City Treasurer, the City Attorney, the Chief of Police, and the commission members. The City Administrator is responsible for the proper administration of the affairs of the City as assigned by the Mayor. The City has 39 full-time employees, which includes 21 sworn police officers.

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

The annual budget serves as the foundation for the City’s financial planning and control. All departments of the City government are required to submit their budget requests to the City Administrator in January of each year. The City Administrator uses these requests as a starting point for developing the budget that will be presented to the City Council pursuant to the provisions of the Illinois Budget Law (65 ILCS 5/8-2-9.1) and the City’s home rule powers. After the proposed budget is presented to the City Council, they are required to hold at least one (1) public hearing concerning the proposed budget and to adopt a final budget prior to May 1st, 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 increased less than 1% from \$317,294,692 for the 2020 tax levy year to \$319,129,068 for 2021. Oakbrook Terrace is primarily a commercial and office center community with only a 19% residential tax base. The City’s average annual unemployment rate for 2021 was 4.9% compared to 9.2% in 2020.

Traffic enforcement fines represented the City’s number one revenue at \$2.85 million in FY 2021. The City’s 1% share of the state sales tax is the second largest revenue source with totaled \$1.76 million for FY 2021. The City’s total sales tax rate is 8%, which includes a locally imposed 1% home rule sales tax.



**CITY OF OAKBROOK TERRACE
ANNUAL OPERATING BUDGET
Fiscal Year 2022-23**

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MAYOR
Paul Esposito

CITY CLERK
Michael Shadley

CITY ADMINISTRATOR
Amy Marrero

WARD 1
Alderman Charlie Barbari
Alderman Joseph Beckwith

WARD 2
Alderman Frank Vlach
Alderman Dennis Greco

WARD 3
Alderman Robert Rada
Alderwoman Mary Fitzgerald

CITY OF OAKBROOK TERRACE

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OAKBROOK TERRACE, IL 60181
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May 9, 2022

TO: Mayor Esposito and City Council and Citizens of Oakbrook Terrace

FROM: Amy Marrero, City Administrator

RE: Fiscal Year Ending April 30, 2023 Budget Message

Submitted for your review is the fiscal year 2022-2023 budget along with the City's Five (5) Year Capital Improvement Plan document that were adopted on April 26, 2022. The guiding principles for this budget are the City Council's goals and objectives. The Council is aware that the current goals and objective plan is antiquated, and formally passed a resolution on August 9, 2022 to work with Northern Illinois University Center for Government Studies on a Strategic Plan and an updated Comprehensive Plan. This project is expected to start in the fall of 2022.

The fiscal year 2023 budget differs from fiscal year 2022 budget mainly due to the impact of COVID-19 on revenues and expenses in fiscal year 2022. The fiscal year 2022 budget was created to provide superior services, with a special focus on controlling costs. One example of controlling costs was several approved personnel reductions to offset the loss in revenues due to COVID-19. These personnel reductions remain intact in fiscal year 2023, however, with revenues projected to be back to pre-pandemic levels, the fiscal year 2023 budget includes several personnel changes such as, the adoption of the current FOP contract, a three percent (3%) cost of living adjustment for non-union employees, retirement incentive programs, and three part-time administration positions.

For the past fourteen (14) 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 the fiscal year 2023 budget will adhere to the GFOA standards. This is important, as the City Council determined obtaining another budget presentation award is a goal the financial staff would pursue in the preparation of this fiscal year 2023 budget document.

As always, City Council members are encouraged to utilize the documents presented in the fiscal year 2023 budget in their efforts to monitor the City's financial condition and budget process. The budget includes detailed descriptions of all operations, as well as achievements for the current year, and goals for the upcoming year. The total adopted budget for fiscal year 2023 for all appropriated funds is \$15,477,744 compared to the current year's estimate of \$12,433,050, representing an increase slightly over \$3 million. This increase is due to the capital projects that resumed after they were put on hold during the pandemic along with the payoff of the Business District 2012 B bond of \$825,000. Another contributing factor to the increased budget from fiscal year 2022, is the cost of an early retirement incentive that was offered to qualified employees. Total projected revenue is \$15,469,871, thereby reflecting a small deficit of \$7,873 for all City funds. The ending fund balance for all funds is estimated at \$19,867,696, representing an increase of \$1,623,538 from the fiscal year 2021 actual. The City's fiscal year 2023 total ending fund balance is expected to increase slightly from the fiscal year 2022 estimate due to conservative revenue projections coming out of the pandemic and additional personnel costs.

The table below details the City’s total fiscal year 2023 budget in comparison to prior years.

**CITY OF OAKBROOK TERRACE
2022-2023 ADOPTED
ALL FUND SUMMARY OF REVENUES/EXPENDITURES
AND
CHANGES IN FUND BALANCE**

FUND	Actual 19/20	Actual 20/21	Amended Budget 21/22	Estimated Year End 21/22	Adopted Budget 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Est To Adopted
GENERAL							
Beginning Balance	10,106,550	8,141,925	7,152,380	7,152,380	7,480,773	4.6%	4.6%
Revenues	11,442,251	8,938,456	10,713,117	10,138,266	11,485,643	7.2%	13.3%
Expenses	10,466,177	9,928,001	10,481,334	9,809,873	11,115,410	6.0%	13.3%
Difference	976,074	(989,545)	231,783	328,393	370,233	59.7%	12.7%
Transfer to/from Other Funds	(2,940,699)	-	-	-	-	0.0%	0.0%
Ending Balance	8,141,925	7,152,380	7,384,163	7,480,773	7,851,006	6.3%	4.9%
WATER							
Beginning Balance	6,050,753	6,146,341	6,157,056	6,157,056	6,112,240	-0.7%	-0.7%
Revenues	1,440,830	1,153,311	1,194,700	1,206,638	1,214,900	1.7%	0.7%
Expenses*	2,023,480	1,142,596	1,355,082	1,273,832	1,441,666	6.4%	13.2%
Difference	(582,650)	10,715	(160,382)	(67,194)	(226,766)	41.4%	237.5%
Add: Capitalized Assets	678,240	-	33,000	22,378	183,000	454.5%	0.0%
Transfer to/from Other Funds	-	-	-	-	200,000	0.0%	0.0%
Ending Balance**	6,146,341	6,157,056	6,029,674	6,112,240	6,268,474	4.0%	2.6%
MOTOR FUEL TAX							
Beginning Balance	441,116	474,986	577,262	577,262	691,946	19.9%	19.9%
Revenues	87,276	147,760	131,933	156,684	133,244	1.0%	-15.0%
Expenses	53,406	45,484	45,500	42,000	287,500	531.9%	584.5%
Difference	33,870	102,276	86,433	114,684	(154,256)	-278.5%	-234.5%
Ending Balance	474,986	577,262	663,695	691,946	537,690	-19.0%	-22.3%
SSA #2 DEBT SERVICE							
Beginning Balance	(104)	(403)	(735)	(735)	(1,035)	40.8%	40.8%
Revenues	49,129	47,432	50,803	50,803	48,884	-3.8%	-3.8%
Expenses	49,428	47,764	51,103	51,103	47,303	-7.4%	-7.4%
Difference	(299)	(332)	(300)	(300)	1,581	-627.0%	-627.0%
Ending Balance	(403)	(735)	(1,035)	(1,035)	546	-152.8%	-152.8%
TOTAL BUSINESS DISTRICT							
Beginning Balance	552,177	283,580	679,378	679,378	1,110,569	63.5%	63.5%
Revenues	606,033	647,328	654,292	695,900	733,700	12.1%	5.4%
Expenses	3,824,630	300,570	187,059	264,709	1,058,676	466.0%	299.9%
Difference	(3,218,597)	346,758	467,233	431,191	(324,976)	-169.6%	-175.4%
Transfer to/from Other Funds	2,950,000	49,039	-	-	-	0.0%	0.0%
Ending Balance	283,580	679,378	1,146,611	1,110,569	785,593	-31.5%	-29.3%
CAPITAL IMPROVEMENTS							
Beginning Balance	2,417,907	2,675,669	3,678,817	3,678,817	4,298,076	16.8%	16.8%
Revenues	1,716,155	1,571,830	1,746,600	1,610,792	1,853,500	6.1%	15.1%
Expenses	1,458,392	568,682	1,355,544	991,533	1,527,189	12.7%	54.0%
Difference	257,763	1,003,148	391,056	619,259	326,311	-16.6%	-47.3%
Transfer to/from Other Funds	-	-	-	-	(200,000)	0.0%	0.0%
Ending Balance	2,675,669	3,678,817	4,069,873	4,298,076	4,424,387	8.7%	2.9%
TOTAL ALL FUNDS							
BEGINNING FUND BALANCE	19,568,399	17,722,098	18,244,158	18,244,158	19,692,569	7.9%	7.9%
TOTAL REVENUES	15,341,674	12,506,118	14,491,445	13,859,083	15,469,871	6.8%	11.6%
TOTAL EXPENSES	17,875,513	12,033,097	13,475,622	12,433,050	15,477,744	14.9%	24.5%
DIFFERENCE	(2,533,839)	473,020	1,015,823	1,426,033	(7,873)	-100.8%	-100.6%
OTHER***	687,541	49,039	33,000	22,378	183,000	454.5%	717.8%
ENDING FUND BALANCES	17,722,098	18,244,158	19,292,981	19,692,569	19,867,696	3.0%	0.9%

*Expenses include depreciation for comparison purposes.

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

***Includes capitalized assets and asset proceeds.

Principal Issues Impacting the Fiscal Year 2023 Budget

Issue 1: Revenue Stagnation and Revenue Growth – Some key revenues including telecommunication taxes and off-track betting taxes have remained stagnant over the last couple of years. The City does not anticipate growth in these revenues in the future and considers these permanent decreases in the tax base.

However, other revenue sources continue to exceed expectations including sales taxes and video gaming taxes. These revenues will help counteract the more static revenue sources. The City is fortunate to have a diverse revenue base that can off-set these revenue shortfalls. The City’s revenues that are by a per capita basis, including use tax and income tax, have increased due to the City’s population increasing from 2,134 to 2,751 after the 2020 U.S. Census.

The City’s hotel and amusement tax revenues are still bouncing back from the COVID-19 crisis. They are still not projected to be back to their pre-pandemic levels in fiscal year 2023. The traffic enforcement fines have continued to plateau especially during COVID-19 when many employees worked from home. In early May 2022, after the fiscal year 2023 budget was complete, the Illinois Department of Transportation (IDOT) enforced the cameras being turned off. The City continues to object to the removal of the cameras, but is also focusing on new revenue sources.

Issue 2: Personnel Costs – Benefits comprise 30% of the General Fund budget and historically have risen faster than inflation (see table on page 43). For fiscal year 2023, the City is realizing increased costs with health and dental insurance while life and vision insurance rates remain the same as fiscal year 2022. The increase in health and dental premiums is estimated to cost the City about 10% or \$66,638 more than the prior year. The current Police union contract expires on April 30, 2024. The City met with the police union representatives to negotiate a new contract several times in 2021 and adopted it in November. The fiscal year 2022 estimated budget includes a pay increase of 2.5% for fiscal year 2021 and a 3% increase for fiscal year 2022. The fiscal year 2023 budget includes a 3% increase for both union and non-union employees. The City created three part-time positions in fiscal year 2023 including an Administrative Assistant, an IT Coordinator, and a Social Media Specialist.

Additionally, an early retirement incentive program was offered to eligible City employees. While creating the budget, one employee agreed to the offer while four other employees have until March 1, 2023, to decide. The City has opted to cover the costs of the employee in addition to the employer costs. The budget also includes a voluntary separation incentive program for an employee.

Issue 3: Unfunded Mandates – Finding the means to cover escalating police pension costs continues to restrict the City’s revenues and expenditures. Even with contributing the recommended actuarial amount each year the unfunded percentage hovers around 40%. The current Illinois statute requires the City achieve a 90% funded level by April 30, 2040. The City is on target to be 100% funded in 2040. The table below reflects the percentage increase in pension contributions over a nine (9) year period. In just a nine (9) year time span the City’s contribution has gone from \$755,538 to \$1,563,231, reflecting an increase of \$807,693. For the 2021 levy, which will be collected in fiscal year 2023, the City Council approved a contribution amount of \$1,563,231 even though the actuarial recommendation is \$1,474,465.

Historical Pension Contributions			
	Pension Fund		%
FY	Contribution	Increase	Increase
2015	755,538		
2016	912,363	156,825	20.8%
2017	994,889	82,526	9.0%
2018	1,039,772	44,883	4.5%
2019	1,115,200	75,428	7.3%
2020	1,378,856	263,656	23.6%
2021	1,493,842	114,986	8.3%
2022	1,561,329	67,487	4.5%
2023	1,563,231	1,902	0.1%

General Fund Revenues

General Fund revenues for fiscal year 2023 are projected at \$11.5 million, reflecting an increase of \$2.5 million over the prior year budget.

This increase is attributable to the adoption of the City's new Food & Beverage Tax (\$906,000) that went into effect June 2022.

TAXES

Sales taxes represent the second largest revenue source at \$1.98 million and comprise 17.2% of total revenues. Sales taxes for both fiscal year 2022 and fiscal year 2023 are estimated to be more than pre-pandemic amounts. Although the pandemic made people even more aware of what they could buy online, they also shopped at the big retailers such as Pete's Fresh Market, Home Depot and REI. Recent tax law changes require online retailers to remit sales taxes to the municipality where the goods are delivered, rather than remitting bulk usage taxes to the State of Illinois. This change will most likely increase the City's sales from major online retailers such as Amazon.

TAXES COLLECTED BY OAKBROOK TERRACE

Hotel taxes represent the City's third largest revenue source at 9.5% and are estimated to be \$1,087,000. Although the city's Hotel/Motel taxes have started to increase after the pandemic, an increase of 47% from fiscal year 2022, it is unlikely that this tax revenue will bounce back to pre-pandemic levels of approximately \$1.6 million within the next year.

In March 2022, the city adopted a 1.5% food & beverage tax, budgeted at \$906,000, and which comprises 7.9% of total revenues. This tax will take effect in June of 2022. This new revenue source was established to help off-set the revenues hit the worst by the pandemic, and revenues that continue to remain stagnant.

FINES & FORFEITURES

At 25.7%, Traffic Light Enforcement Fines represent the largest single revenue source for the City. Although in recent years the amount of Traffic Light Enforcement Fines have decreased steadily due to changing work habits and a general awareness of the red light cameras by commuters, it appears this revenue source has stabilized and will remain generally unchanged barring any unforeseen legal or legislative action. The City anticipates collecting approximately \$2.95 million in Traffic Light Enforcement Fines in fiscal year 2023.

General Fund Expenditures

The fiscal year 2023 General Fund adopted budget of \$11,115,410 increased by 13% or \$1,305,537 more than the fiscal year 2022 estimate and 12% or \$1,187,409 more than the fiscal year 2021 actual.

General Fund Summary Table							
General Fund	FY 20 Actual	FY 21 Actual	FY 22 Amended Budget	FY 22 Estimated	FY 23 Adopted	FY 23 vs. FY 22 Budget	FY 23 vs FY 22 Est.
Executive Administration	\$ 964,664	\$ 971,407	\$ 932,114	\$ 941,466	\$ 1,248,353	33.9%	32.6%
Police	5,387,426	5,515,034	5,770,680	5,465,394	5,681,783	-1.5%	4.0%
Building and Zoning	509,753	513,198	581,283	509,769	1,002,296	72.4%	96.6%
Public Services Streets	642,441	547,742	597,724	607,289	638,713	6.9%	5.2%
Tourism	88,765	52,040	134,378	91,050	141,992	5.7%	55.9%
Police Commission	18,859	10,631	19,399	24,714	26,991	39.1%	9.2%
Finance	503,050	531,287	588,807	641,651	740,911	25.8%	15.5%
Economic Development	283,209	607,852	274,167	278,769	242,000	-11.7%	-13.2%
Traffic Light Enforcement	2,068,010	1,178,810	1,582,782	1,249,771	1,392,371	-12.0%	11.4%
Total Expenditures	\$ 10,466,177	\$ 9,928,001	\$ 10,481,334	\$ 9,809,873	\$ 11,115,410	6.0%	13.3%
General Fund Revenues	\$ 11,442,251	\$ 8,938,456	\$ 10,713,117	\$ 10,138,266	\$ 11,485,643	7.2%	13.3%
Surplus/Deficit	\$ 976,074	\$ (989,545)	\$ 231,783	\$ 328,393	\$ 370,233	59.7%	12.7%

Executive Administration increased by \$306,887 or 32.6% from the fiscal year 2022 estimate due to benefit costs pertaining to a voluntary separation incentive program and an increase in special events programming. The Building and Zoning Department budget increased by \$492,527 or 96.6% from the fiscal year 2022 estimate. This is due to an early retirement incentive that was offered to eligible employees. The City has opted to cover the employee cost along with its own. The Tourism Department increased by \$50,942 or 55.9% over the current year estimate mainly due to the DCVB Marketing Campaign costs.

The Finance Department budget increased \$99,260 or 15.5% from the current year estimate due to newly created part time positions for IT Coordinator and Media Specialist. The Economic Development budget decreased by \$36,769 over the fiscal year 2022 estimate because the fiscal year 2022 estimate includes the final payment to BP Amoco for their incentive agreement.

Fiscal Year 2023 Estimated General Fund Balance

The fiscal year 2023 ending fund balance is projected to be approximately \$7.85 million, which is well above the 40% or \$4.59 million reserve requirement set forth in the City ordinance. Due to higher than expected sales tax revenue and an effort by executive administration to cut costs the estimated \$1.27 million deficit in fiscal year 2021 due to COVID-19 was reduced to a deficit of \$989,545. As a result, the anticipated transfer from the Capital Fund to the General Fund did not take place. The General Fund balance continues to exceed the reserve requirement by almost \$3.4 million in the current year and \$3.2 million in fiscal year 2023. 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.

The fiscal year 2021 actual fund balance of \$7,152,380, decreased by \$989,545 or 12% from the fiscal year 2020 actual due to the impacts of COVID-19 on both revenues and expenditures. The fiscal year 2022 ending fund balance is estimated at \$7,480,773, representing an increase of \$328,393 from fiscal year 2021. The fiscal year 2023 ending fund balance is projected to increase by \$370,233 from the fiscal year 2022 estimate.

The table below details the actual fund balance for fiscal year 2021 along with estimates for fiscal year 2022 and 2023.

	General Fund Reserve Requirement		
	FY 2021	Est. FY 2022	Est. FY 2023
Fund balance @ April 30	\$ 7,152,380	\$ 7,480,773	\$ 7,851,006
Reserve Requirement = 40% of budgeted revenues	<u>(3,575,382)</u>	<u>(4,055,306)</u>	<u>(4,594,257)</u>
Over/(Under) Reserve Requirement	\$ 3,576,998	\$ 3,425,467	\$ 3,256,749
Fund Balance Actual % of Revenues	80%	74%	68%

Since the reserve requirement has clearly been met, the excess reserves will provide some added flexibility as the City continues to look for ways to generate more revenue.

Motor Fuel Tax Fund (MFT) Revenues and Expenditures

The fiscal year 2023 MFT allotment is projected at \$109,804. With the last installment of the Rebuild Illinois grant at \$23,440, the total revenues for fiscal year 2023 is \$133,244. The transportation renewal tax, first received in September 2019, was passed as part of the Rebuild Illinois capital plan and is distributed per capita. By the end of fiscal year 2023, the City will have received a total of \$140,639 from the State of Illinois as part of the Rebuild Illinois Capital Plan. The grant was disbursed in six (6) equal distributions throughout FY21, 22, and 23. Use of these funds are slightly more restrictive than regular MFT funds, as improvements must meet certain useful life criteria. Rebuild Illinois funds need to be used by July 2025, as such the City plans to utilize them for curb and gutter repair and replacement in FY23. The fiscal year 2023 estimated year end cumulative fund balance is \$537,690. MFT funds will be used for snow removal labor, road salt, and curb & gutter replacement and repair as detailed below.

- Road Salt Supply: \$27,000
- Curb & Gutter: \$240,000
- Labor – Snow Removal: \$20,000

Bulk salt prices increased by \$17.10 per ton, going from \$45.48 to \$62.58, through the Central Management System purchasing program.

Capital Improvement Fund (CIF) Revenues and Expenditures

The Capital Improvement Fund budget for fiscal year 2023 is \$1,527,189. The City is fortunate to have revenues and sufficient reserves to continue funding capital improvements without issuing debt, thereby saving millions in borrowing costs. The City has no plans to issue debt currently. Due to the robust fund balance the city will transfer \$200,000 to the Water Fund for capital improvements in fiscal year 2023.

One of the major capital improvements expected in fiscal year 2023 is the Streambank Stabilization project which is expected to cost \$903,563. The City was awarded a \$234,000 grant from the Illinois Environmental Protection Agency for this project. Other projects include an irrigation system at the municipal complex, the fountain being replaced at Kreml Park and an overall enhancement of Kreml Park.

The five (5) year Capital Improvement Plan projects that in fiscal year 2027 the year end fund balance will be \$9.6 million. In the past, police cars were purchased through the General Fund utilizing DUI receipts. However, DUI

receipts have steadily decreased over the years. As a result, going forward, future police vehicles will be purchased using Capital Improvement funds.

Each year, the Council updates the Capital Improvement Program (CIP) through a resolution. 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. As the years progress, more accurate information on the cost of the project is included. Currently, the Public Services Director prepares most of the capital improvement proposal forms as most are related to equipment, building improvements, and infrastructure. The City's current capitalization threshold is \$25,000.

Business District

Currently, the only outstanding bond issue in the Business District is the 2012B Business District bonds and the 2021 Refunding bonds. The 2021 Refunding bonds resulted from the refinancing of the 2012A bonds in the beginning of fiscal year 2022. Refinancing saved the City approximately \$70,000 in interest costs. Standard and Poor's rated this bond issue AA, the third highest ranking. The City plans to pay off the 2012B Business District bonds in fiscal year 2023. That will leave the 2021 Refunding bonds that are callable in December 2028. The City plans to pay this bond off as early as possible so that the 1% business district tax will be terminated. Also, when the 2012 Business District bonds are paid off, the approximately \$615,000 in sales and home rule sales taxes, can be reallocated back to the General Fund.

Water Operating Fund Revenues and Expenditures

Total water revenues for fiscal year 2023 are estimated at \$1,214,900, while expenses are anticipated at \$1,441,666, for a negative difference of \$226,766. However, a deficit of only \$43,766 is anticipated from an accounting perspective because the Sleep Inn/Mainstay Suites by Choice water main disconnection project at \$33,000 and the water tower exterior overcoat at \$150,000 are considered capitalized assets, thereby reducing the deficit under the accrual approach.

The City's last water rate increase went into effect on January 1, 2015. The City's minimum bi-monthly water charge went from \$55.80 to \$59.82 for the first 6,000 gallons. This increase covered the higher charges imposed by the DuPage Water Commission and remains in effect today.

Water sales increased in the current year due to an influx of people returning to work. In addition, hotel and food establishments saw an increase in foot traffic as post-covid restrictions were eased or lifted. As a result, the estimated fiscal year 2022 ending fund balance is \$6,112,240.

Changes between the Proposed and Adopted Budget

There were seven (7) minor changes between the proposed and adopted budget.

1. An additional seasonal employee for the streets department was added.
2. A three (3) percent cost of living adjustment was added for non-union personnel.
3. Increased fuel costs for the police, streets, and water departments.
4. Tree trimming costs were increased from \$8,000 to \$16,000 in the streets department.
5. Early pay-off of the Business District 2012B bond principal of \$750,000.
6. The transfer of \$200,000 from the Capital Fund to the Water Fund for capital improvements.
7. The cost of the water tower exterior overcoat capital increased from \$96,387 to \$150,000.

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 Jen Haug, Finance Coordinator, and all of the employees of the City who have contributed by being creative and making sacrifices to make the fiscal year 2023 budget a reality.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Oakbrook Terrace
Illinois**

For the Fiscal Year Beginning

May 01, 2021

Christopher P. Morill

Executive Director

RESOLUTION NO. 22- 10

A RESOLUTION TO APPROVE AND AUTHORIZE THE EXECUTION OF AN INTERGOVERNMENTAL AGREEMENT BY AND BETWEEN NORTHERN ILLINOIS UNIVERSITY CENTER FOR GOVERNMENT STUDIES AND THE CITY OF OAKBROOK TERRACE FOR STRATEGIC PLANNING AND COMPREHENSIVE PLAN UPDATE SERVICES

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;

WHEREAS, the City and the Board of Trustees of Northern Illinois University, a body politic and corporate of the state of Illinois through its Center for Governmental Studies, (the “University”) are public agencies authorized by Article VII, Section 10, of the Constitution of the State of Illinois of 1970 and by the Illinois Intergovernmental Cooperation Act, 5 ILCS 220/1 *et seq.* to contract with any other public agency of Illinois or otherwise associate among themselves, and to exercise jointly, combine or transfer any power or function in any manner not prohibited by law or by ordinance;

WHEREAS, the City is authorized by Section 11-12-5 of the Illinois Municipal Code, 65 ILCS 5/11-12-5, to prepare and from time to time make changes to a comprehensive plan for the present and future development or redevelopment of the City which plan may include reasonable requirements with reference to streets, alleys, public grounds and other improvements and may be made applicable, by the terms thereof, to land situated within the corporate limits and contiguous territory not more than one and one-half miles beyond the corporate limits and not included in any other municipality;

WHEREAS, the plan may be implemented by ordinances (a) establishing reasonable standards of design for subdivisions and for re-subdivisions of unimproved land and of areas subject to redevelopment in respect to public improvements as herein defined; (b) establishing reasonable requirements governing the location, width, course, and surfacing of public streets and highways, alleys, ways for public service facilities, curbs, gutters, sidewalks, street lights, parks, playgrounds, school grounds, size of lots to be used for residential purposes, storm water drainage, water supply and distribution, sanitary sewers, and sewage collection and treatment; and (c) may designate land suitable for annexation to the City and the recommended zoning classification for such land upon annexation;

WHEREAS, the City desires to provide the preparation of a Multi-Year Strategic Plan and update the existing Comprehensive Plan of the City;

WHEREAS, the University has submitted a satisfactory proposal to the City to prepare a Multi-Year Strategic Plan and update the existing Comprehensive Plan of the City (the “Project”); and

WHEREAS, it is advisable, necessary and in the public interest that the University be employed to provide professional consulting services for the Project and that the City enter into an agreement to provide for those services, a copy of which agreement is attached hereto as Exhibit "A" and made a part hereof;

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

Section 1: The City Administrator has determined and the city council hereby determines that pursuant to Section 30.70 (A)(1) of the Code of Oakbrook Terrace, Illinois, the requirements to be met and the means and methods to be used in procuring the consulting services for the Project shall be by the submission of a satisfactory proposal; and, therefore, it is advisable, necessary and in the public interest that the City enter into an agreement between the City and the University for the furnishing of professional consulting services for the Project.

Section 2: The Mayor shall be and is hereby authorized and directed to execute and the City Clerk shall be and is hereby authorized and directed to attest on behalf of the City an Agreement between the City and the University for the furnishing of professional consulting services for the Project, a copy of which is attached hereto as Exhibit "A" and made a part hereof.

Section 3: This resolution shall be in full force and effect upon its passage and approval in accordance with law.

ADOPTED this 9th day of August 2022, pursuant to a roll call vote as follows:

AYES: Barbari, Beckwith, Fitzgerald, Greco, Rada, Vlach

NAYS: None

ABSENT: None

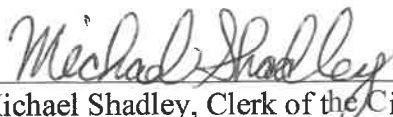
ABSTENTION: None

APPROVED by me this 9th day of August 2022.



Paul Esposito, Mayor of the City of Oakbrook Terrace, DuPage County, Illinois

ATTESTED and filed in my office, this 9th day of August 2022.


Michael Shadley, Clerk of the City of Oakbrook Terrace, DuPage County, Illinois



In the Fall of 2022, the City entered into an intergovernmental agreement with Northern Illinois University Center for Government Studies with the goal of creating a multi-year strategic plan and update of the City's existing Comprehensive plan. Goals and plan objectives will be incorporated into the fiscal year 2024 budget document.

List of City Officials

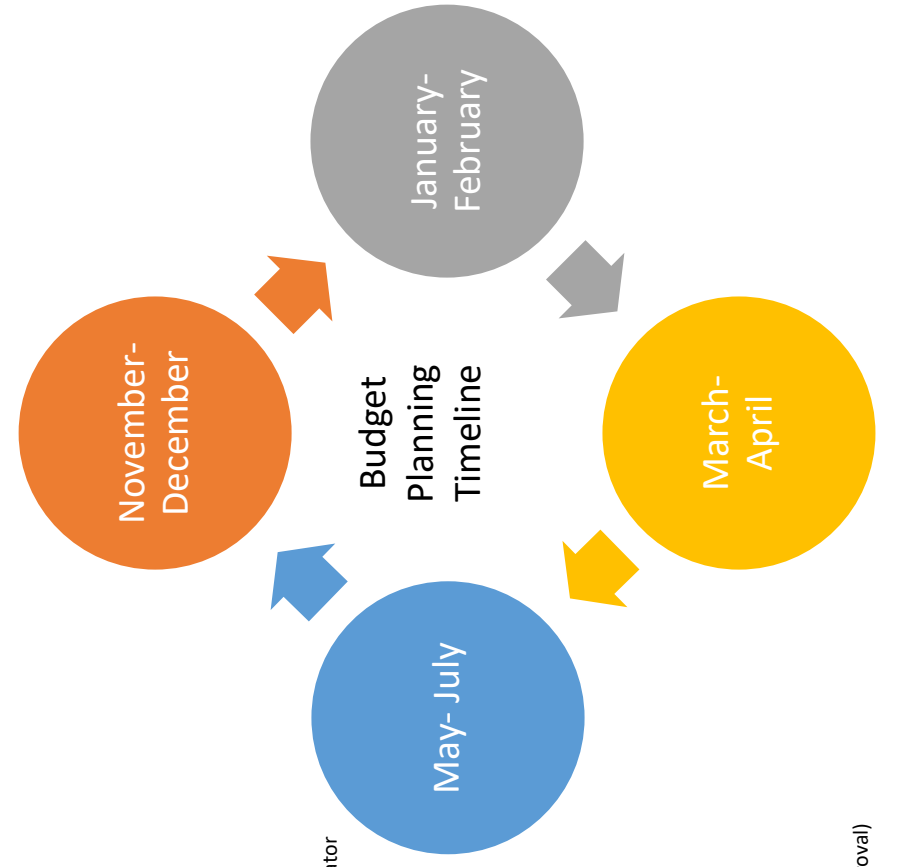
ELECTED OFFICIALS

Mayor	Paul Esposito
Alderman	Charlie Barbari
Alderman	Joseph Beckwith
Alderman	Dennis Greco
Alderwoman	Mary Fitzgerald
Alderman	Robert Rada
Alderman	Frank Vlach
City Clerk	Michael Shadley

APPOINTED OFFICIALS

City Attorney	Storino, Ramello, & Durkin
City Administrator	Amy Marrero
Police Chief	Casey Calvello
Building and Zoning Administrator	Mihaela Dragan
Public Services Director	Craig Ward

City of Oakbrook Terrace Budget Action Calendar FY 2023



<u>November</u> November 9, 2021	2021 Property Tax Levy Determination
<u>December</u> December 14, 2021 December 14, 2021	2021 Tax Levy Truth-In-Taxation Hearing (if necessary)/Levy Adopted by Council Property Tax Abatement (Bonds) Ordinances Considered/Adopted
<u>January</u> January 3, 2022 January 14, 2022 January 21, 2022 January 21, 2022 - Feb 1, 2022	Budget and CIP Worksheets Presented to Department Heads Preliminary Revenue Projections Are Reviewed by City Administrator Department Heads Submit Proposed Budgets and 5 Year CIP Program to City Administrator Department Heads Review Budgets with City Administrator
<u>February</u> February 2, 2022 February 22, 2022	City Administrator Completes Review of Final Proposed Budgets Proposed FY 2023 Budget Presented to Mayor and City Council
<u>March</u> March 9 & March 16, 2022	Mayor and City Council Budget Meetings
<u>April</u> April 1, 2022 April 26, 2022 April 26, 2022	Proposed Budget Available for Public Inspection at City Hall Public Hearing on Proposed FY 2023 Budget Adoption of FY 2023 Budget and Five (5) Year CIP
<u>May - July</u> May 25, 2022 July 24, 2022	Approved FY 2023 Budget to be filed with DuPage County Clerk (within 30 days of approval) Final Budget must be submitted to the GFOA (within 90 days of approval)

November 9, 2021	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.
December 14, 2021	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.
December 14, 2021	The levy is adopted by the Council and must be filed with the County Clerk's Office by the last Tuesday in December. 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.
January 3, 2022	At the Budget Kick-off, new guidelines and any changes for the FY 2023 Budget are discussed and worksheets are distributed. The Budget calendar and adoption schedule are determined for the FY 2023 Budget cycle.
January 14, 2022	The City Administrator 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.
January 21, 2022	Department Heads must submit their FY 2023 proposed Budget and updated capital improvement requests on prescribed forms to the City Administrator. Department Heads must include all supporting documentation justifying changes in service levels and activities. In addition, Departments link their proposed budgets to the strategic goals.
January 21 - February 1, 2022	Department Heads review their budgets with the City Administrator. The City Administrator reviews Department budgets in light of major increases, new programs, and to ensure the Departments complied with the budgetary guidelines for the year. The City Administrator also reviews the departmental budgets for mistakes and accuracy in calculation of their requests. Finally, the City Administrator reviews the Department requests to determine if certain requests achieve overall strategic goals. Department Heads will make any necessary changes and re-submit their revised budgets to the City Administrator.
February 2, 2022	The City Administrator reviews final Department requests in light of revenue considerations.
February 22, 2022	Once the City Administrator reviews all Departmental budget requests, the proposed FY 2023 Budget is submitted to the City Council. The City Council begins their budget evaluations and analysis.
March 9, 2022 & March 16, 2022	During the budget meetings special consideration is paid to the level of employee pay, pensions, insurance, and other benefits which typically represent 60% of the City's General Fund budget. All revisions and changes resulting from these meetings will be incorporated in the final proposed FY 2023 Budget.
April 1, 2022	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. A notice of the public hearing will be published in the local paper.
April 26, 2022	Illinois Budget Law (65 ILCS 5/8-2-9.1) requires municipalities to hold a public hearing prior to the adoption of the Budget. The Budget can be adopted anytime after the public hearing. Notice of the public hearing shall be published in the newspaper at least one week before the budget hearing.
April 26, 2022	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.
May 25, 2022	The FY 2023 Budget will be filed with the DuPage County Clerk as required by State Statute within 30 days of adoption.
July 24, 2022	The FY 2023 Budget must be filed with the GFOA within 90 days of City Council approval for the Distinguished Budget Presentation Award System.

City of Oakbrook Terrace

Fiscal Year 2023 Personnel and Position Schedule

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

Executive Management Department

City Administrator (.50)
Assistant to the City Administrator (1.0)

Police Department

Chief (1.0)
Deputy Chief (1.0)
Sergeants (4.0)
Patrol Officers (15.0)
Records Supervisor (1.0)
Secretary of Police Chief (1.0)
Records Specialists (2.0)

Building & Zoning Department

Building and Zoning Administrator (1.0)
Assistant To the Building and Zoning Administrator (1.0)
Building and Zoning Administrative Secretary (1.0)
Code Enforcement Officer (1.0)

Public Services Department – Streets Division

Public Services Director (.50)
Maintenance Workers (2.0)
Maintenance Worker/Mechanic (1.0)

Finance Department

Finance Director (.50)
Finance Coordinator (1.0)
Fiscal Assistant (1.0)

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

Special Events/Administrative Assist (.50)
Administrative Assist (.50)

Traffic Enforcement Officers (2)

IT Coordinator (.50)
Media Specialist (.50)

Public Services Department – Water Division

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

* FTE = Full-Time Equivalent

City of Oakbrook Terrace, Illinois

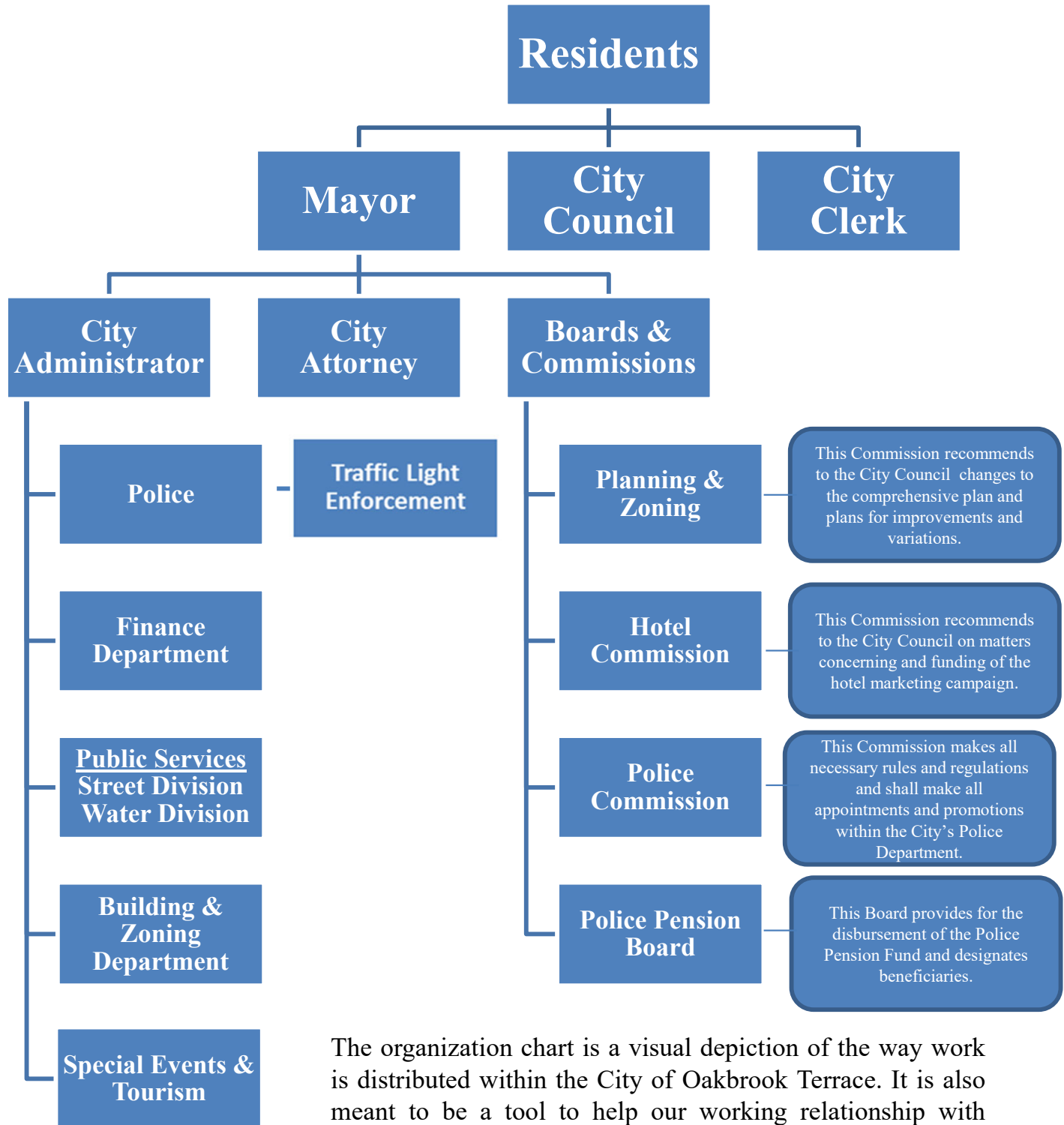
Fiscal Year 2023 Personnel Summary Schedule

	Authorized 2021-2022	Adopted 2022-2023	Adopted FY 2022-2023 Base Salary
<u>GENERAL FUND - Full-Time Positions</u>			
City Administrator	0.5	0.5	\$ 76,074
Assistant to the City Administrator	1	1	87,676
Public Services Director	0.5	0.5	66,725
Maintenance Worker II	2	2	145,319
Maintenance Worker II/Mechanic	1	1	81,638
Building and Zoning Administrator	1	1	124,032
Building and Zoning Administrative Secretary	1	1	60,985
Assistant to the Building and Zoning Administrator	1	1	72,211
Code Enforcement Officer	1	1	62,797
Finance Director	0.5	0.5	76,074
Finance Coordinator	1	1	104,605
Finance Analyst	1	0	-
Fiscal Assistant	0	1	68,241
Chief of Police	1	1	150,363
Deputy Chief of Police	1	1	145,692
Police Sergeant	4	4	493,518
Police Officer	15	15	1,328,607
Records Supervisor	1	1	81,638
Secretary of Police Chief	1	1	64,911
Police Records Specialist	2	2	116,474
<u>WATER FUND - Full-Time Positions</u>			
Public Services Director	0.5	0.5	66,725
Water Operator	2	2	163,276
Total Full-Time Employees	39	39	\$ 3,637,580
<u>GENERAL FUND - Part-Time Positions</u>			
Special Events/Administrative Assistant	1	1	43,089
Administrative Assistant	0	1	20,658
Media Specialist	0	1	33,106
IT Coordinator	0	1	41,159
Traffic Enforcement Officers	4	4	70,699
Seasonal Employee	2	2	18,200
<u>WATER FUND - Part-Time Positions</u>			
Office/Accounting Assistant	1	0	-
Total Part-Time Employees	7	10	\$ 226,911
Total Salaries			\$ 3,864,491

Notes:

1. The Finance Analyst position will be replaced with a more clerical position, (Fiscal Assistant). The main duties of the Analyst will be absorbed by the Finance Coordinator.
2. A part-time Administrative Position will replace a full-time Administrative Position that was eliminated in 2020.
3. A part-time Media Specialist is a newly created position for 2023.
4. A part-time IT Coordinator is a newly created position for 2023.
5. The part-time Accounting Position in the Water Fund has been absorbed through other personnel for 2023.

City of Oakbrook Terrace Organization Chart Fiscal Year Ended April 30, 2023



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

**CITY OF OAKBROOK TERRACE
2022-2023 ADOPTED
ALL FUND SUMMARY OF REVENUES/EXPENDITURES
AND
CHANGES IN FUND BALANCE**

FUND	Actual 19/20	Actual 20/21	Amended Budget 21/22	Estimated Year End 21/22	Adopted Budget 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Est To Adopted
GENERAL							
Beginning Balance	10,106,550	8,141,925	7,152,380	7,152,380	7,480,773	4.6%	4.6%
Revenues	11,442,251	8,938,456	10,713,117	10,138,266	11,485,643	7.2%	13.3%
Expenses	10,466,177	9,928,001	10,481,334	9,809,873	11,115,410	6.0%	13.3%
Difference	976,074	(989,545)	231,783	328,393	370,233	59.7%	12.7%
Transfer to/from Other Funds	(2,940,699)	-	-	-	-	0.0%	0.0%
Ending Balance	8,141,925	7,152,380	7,384,163	7,480,773	7,851,006	6.3%	4.9%
WATER							
Beginning Balance	6,050,753	6,146,341	6,157,056	6,157,056	6,112,240	-0.7%	-0.7%
Revenues	1,440,830	1,153,311	1,194,700	1,206,638	1,214,900	1.7%	0.7%
Expenses*	2,023,480	1,142,596	1,355,082	1,273,832	1,441,666	6.4%	13.2%
Difference	(582,650)	10,715	(160,382)	(67,194)	(226,766)	41.4%	237.5%
Add: Capitalized Assets	678,240	-	33,000	22,378	183,000	454.5%	0.0%
Transfer to/from Other Funds	-	-	-	-	200,000	0.0%	0.0%
Ending Balance**	6,146,341	6,157,056	6,029,674	6,112,240	6,268,474	4.0%	2.6%
MOTOR FUEL TAX							
Beginning Balance	441,116	474,986	577,262	577,262	691,946	19.9%	19.9%
Revenues	87,276	147,760	131,933	156,684	133,244	1.0%	-15.0%
Expenses	53,406	45,484	45,500	42,000	287,500	531.9%	584.5%
Difference	33,870	102,276	86,433	114,684	(154,256)	-278.5%	-234.5%
Ending Balance	474,986	577,262	663,695	691,946	537,690	-19.0%	-22.3%
SSA #2 DEBT SERVICE							
Beginning Balance	(104)	(403)	(735)	(735)	(1,035)	40.8%	40.8%
Revenues	49,129	47,432	50,803	50,803	48,884	-3.8%	-3.8%
Expenses	49,428	47,764	51,103	51,103	47,303	-7.4%	-7.4%
Difference	(299)	(332)	(300)	(300)	1,581	-627.0%	-627.0%
Ending Balance	(403)	(735)	(1,035)	(1,035)	546	-152.8%	-152.8%
TOTAL BUSINESS DISTRICT							
Beginning Balance	552,177	283,580	679,378	679,378	1,110,569	63.5%	63.5%
Revenues	606,033	647,328	654,292	695,900	733,700	12.1%	5.4%
Expenses	3,824,630	300,570	187,059	264,709	1,058,676	466.0%	299.9%
Difference	(3,218,597)	346,758	467,233	431,191	(324,976)	-169.6%	-175.4%
Transfer to/from Other Funds	2,950,000	49,039	-	-	-	0.0%	0.0%
Ending Balance	283,580	679,378	1,146,611	1,110,569	785,593	-31.5%	-29.3%
CAPITAL IMPROVEMENTS							
Beginning Balance	2,417,907	2,675,669	3,678,817	3,678,817	4,298,076	16.8%	16.8%
Revenues	1,716,155	1,571,830	1,746,600	1,610,792	1,853,500	6.1%	15.1%
Expenses	1,458,392	568,682	1,355,544	991,533	1,527,189	12.7%	54.0%
Difference	257,763	1,003,148	391,056	619,259	326,311	-16.6%	-47.3%
Transfer to/from Other Funds	-	-	-	-	(200,000)	0.0%	0.0%
Ending Balance	2,675,669	3,678,817	4,069,873	4,298,076	4,424,387	8.7%	2.9%
TOTAL ALL FUNDS							
BEGINNING FUND BALANCE	19,568,399	17,722,098	18,244,158	18,244,158	19,692,569	7.9%	7.9%
TOTAL REVENUES	15,341,674	12,506,118	14,491,445	13,859,083	15,469,871	6.8%	11.6%
TOTAL EXPENSES	17,875,513	12,033,097	13,475,622	12,433,050	15,477,744	14.9%	24.5%
DIFFERENCE	(2,533,839)	473,020	1,015,823	1,426,033	(7,873)	-100.8%	-100.6%
OTHER***	687,541	49,039	33,000	22,378	183,000	454.5%	717.8%
ENDING FUND BALANCES	17,722,098	18,244,158	19,292,981	19,692,569	19,867,696	3.0%	0.9%

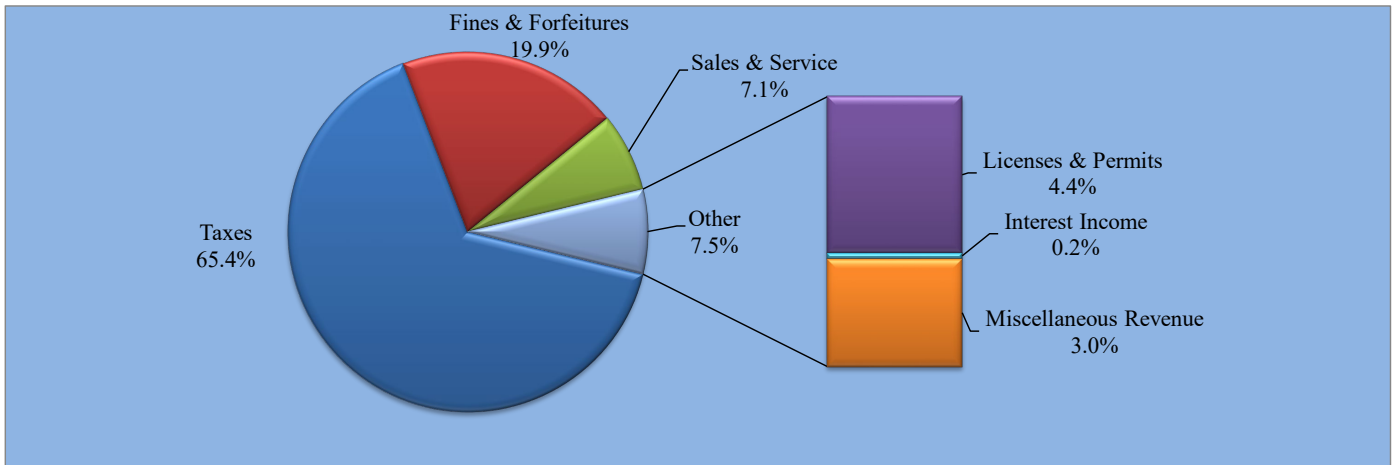
*Expenses include depreciation for comparison purposes.

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

***Includes capitalized assets and asset proceeds.

All Fund Revenue Summary Fiscal Year 2022-2023 Adopted Budget

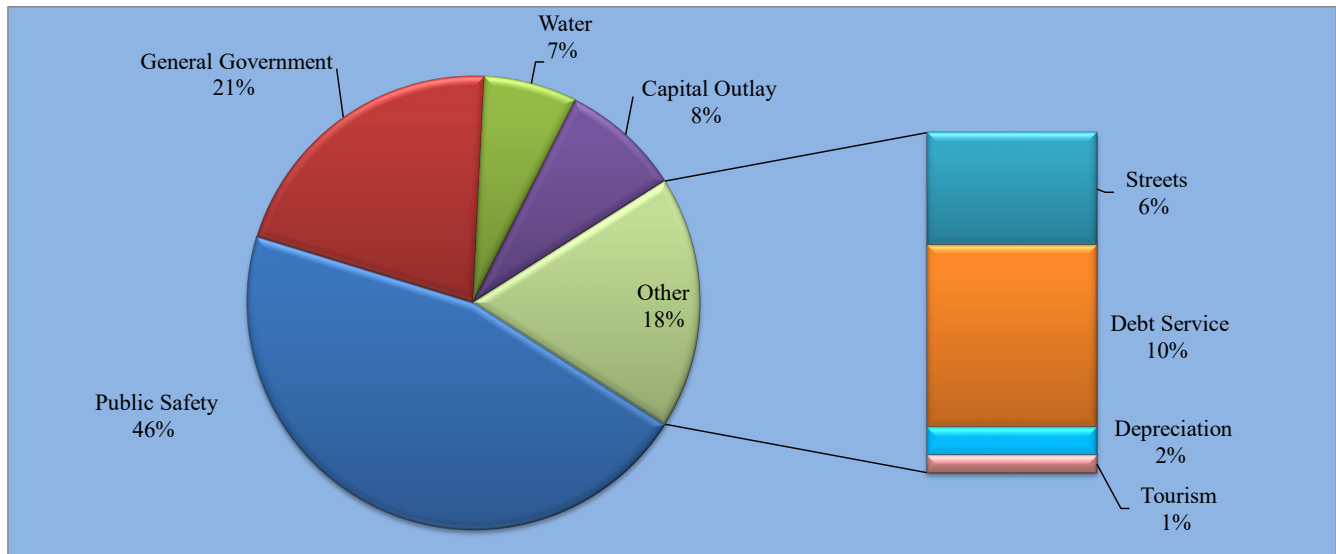
	General Fund	SSA #2 Debt Service	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Taxes	\$ 7,224,944	\$ 48,884	\$ 1,616,000	\$ 732,700	\$ 109,804	\$ 385,000	\$ 10,117,332
Sales & Service	284,809	-	-	-	-	816,500	1,101,309
Licenses & Permits	675,160	-	-	-	-	-	675,160
Fines & Forfeitures	3,071,800	-	-	-	-	12,000	3,083,800
Miscellaneous Revenue	207,930	-	234,000	-	23,440	200	465,570
Interest Income	21,000	-	3,500	1,000	-	1,200	26,700
Totals	\$ 11,485,643	\$ 48,884	\$ 1,853,500	\$ 733,700	\$ 133,244	\$ 1,214,900	\$ 15,469,871



Taxes represent 65% of total revenues for Fiscal Year 2023.

All Fund Expenditure/Expense Summary Fiscal Year 2022-2023 Adopted Budget

	General Fund	SSA #2 Debt Service	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Capital Outlay*	\$ -	\$ -	\$ 1,142,289	\$ -	\$ -	\$ 183,000	\$ 1,325,289
Depreciation	-	-	-	-	-	229,145	229,145
Public Safety	7,074,154	-	-	-	-	-	7,074,154
General Government	3,260,551	-	-	-	-	-	3,260,551
Debt Service	-	47,303	384,900	1,058,676	-	755	1,491,634
Public Services - Streets	638,713	-	-	-	287,500	-	926,213
Public Services - Water	-	-	-	-	-	1,028,766	1,028,766
Tourism	141,992	-	-	-	-	-	141,992
Totals	\$ 11,115,410	\$ 47,303	\$ 1,527,189	\$ 1,058,676	\$ 287,500	\$ 1,441,666	\$ 15,477,744



Public Safety represents 46% of all Fiscal Year 2023 expenditures.

CITY OF OAKBROOK TERRACE
ALL FUNDS THREE (3) YEAR CONSOLIDATED AND FUND FINANCIAL SCHEDULES BY FUNCTION
FY 2021 ACTUALS - FY 2023 ADOPTED BUDGET

	Actual FY 2021	Amended Budget FY 2022	Estimated FY 2022	Adopted FY 2023
Revenues				
Local Taxes	\$ 4,734,920	\$ 4,708,482	\$ 4,840,494	\$ 6,015,264
Intergovernmental	2,871,678	3,905,097	4,078,008	4,125,508
Licenses & Permits	775,513	745,580	621,919	675,160
Fines and Forfeitures	2,959,836	3,537,300	2,985,067	3,083,800
Charges for Services	803,961	1,116,306	1,085,109	1,101,309
Investment Income	58,636	70,180	10,073	26,700
Developer Contribution	-	-	-	-
Miscellaneous	290,074	408,500	235,413	442,130
Total Revenues	12,494,618	14,491,445	13,856,083	15,469,871
Expenditures				
General Government	2,623,744	2,376,371	2,371,655	3,233,560
Public Safety	6,732,363	7,372,861	6,739,879	7,101,145
Public Services	1,467,407	1,720,673	1,656,110	1,714,979
Tourism	52,040	134,378	91,050	141,992
Capital Outlay	460,591	1,287,615	906,954	1,794,434
Debt Service/Interfund Loan Expense	696,953	583,724	667,402	1,491,634
Total Expenditures	12,033,097	13,475,622	12,433,050	15,477,744
Add: Capitalized Assets (Water Fund only)	-	33,000	22,378	183,000
Excess (Deficiency) of Revenue over Expenditures	461,521	1,048,823	1,445,411	175,127
Other Financing Sources (Uses)				
Transfers In	2,098,445	-	-	200,000
Transfers Out	(2,049,406)	-	-	(200,000)
Proceeds from Capital Asset Disposal	11,500	-	3,000	-
Total Other Financing Sources (Uses)	60,539	-	3,000	-
Net Change in Fund Balances/Net Position	522,060	1,048,823	1,448,411	175,127
Fund Balances				
Beginning May 1 - Projected	17,722,098	18,244,158	18,244,158	19,692,569
Ending April 30 - Projected	18,244,158	19,292,981	19,692,569	19,867,696

**ALL FUNDS THREE (3) YEAR CONSOLIDATED FY 2021 - FY 2023
FINANCIAL SOURCES & USES SUMMARIES BY MAJOR TYPE**

	Actual FY 2021	Amended Budget FY 2022	Estimated FY 2022	Adopted FY 2023	% of Total Budget
Financial Sources					
Sales, Home Rules Sales, Bus. Dist. & Use Taxes	\$ 4,052,178	\$ 4,048,755	\$ 4,336,535	\$ 4,431,863	29%
Property Taxes (incl. Road & Bridge)	1,081,626	1,109,193	1,109,344	1,124,123	7%
Utility Taxes	743,208	735,000	741,674	730,474	5%
Income Taxes	277,210	236,661	337,789	363,957	2%
Personal Property Replacement Tax	4,204	3,229	4,915	5,747	0%
Hotel Taxes	514,905	935,000	991,209	1,087,000	7%
Videogaming Taxes & License Fees	385,920	514,000	586,687	599,000	4%
Off-Track Betting Host Fees	223,180	225,000	223,191	225,000	1%
Amusement Taxes	6,023	220,000	216,136	330,000	2%
Cannabis Taxes	116,128	401,985	311,038	313,364	2%
Gasoline Taxes	-	147,903	-	-	0%
Food & Beverage Taxes	-	-	-	906,000	6%
Other Taxes	-	-	-	-	0%
Licenses & Permits	701,755	651,580	525,219	566,160	4%
Fines	2,971,569	3,537,300	2,985,067	3,083,800	20%
Charges for Services	282,339	289,306	281,667	291,309	2%
Water Sales	757,771	827,000	803,442	810,000	5%
Motor Fuel & Transp, Renewal Taxes	76,406	83,973	109,804	109,804	1%
Grants	221,277	410,380	189,633	400,045	3%
Interest Income	58,642	70,180	10,073	26,700	0%
Miscellaneous Revenue	20,283	45,000	92,660	65,525	0%
Developer Contributions	-	-	-	-	0%
Total Revenues	12,494,618	14,491,445	13,856,083	15,469,871	100%
Financial Uses					
Salaries & Wages	4,148,529	4,311,446	4,157,881	4,503,103	29%
Other Personnel Benefits	2,832,220	2,968,815	2,856,619	3,396,106	22%
Contractual Services	3,681,937	4,146,255	3,612,666	4,007,624	26%
Commodities	184,983	177,769	206,267	284,843	2%
Capital Outlay	227,520	1,043,844	663,183	1,565,289	10%
Debt Service	696,953	583,724	692,663	1,491,634	10%
Depreciation (Water Fund only)	260,960	243,771	243,771	229,145	1%
Total Expenditures	12,033,097	13,475,622	12,433,050	15,477,744	100%
Add: Capitalized Assets (Water Fund only)	-	33,000	22,378	183,000	
Excess (Deficiency) of Revenue over Expenditures	461,521	1,048,823	1,445,411	175,127	
Other Financing Sources (Uses)					
Transfers In	2,098,445	-	-	200,000	
Transfers Out	(2,049,406)	-	-	(200,000)	
Proceeds from Capital Asset Disposal	11,500	-	3,000	-	
Total Other Financing Sources (Uses)	60,539	-	3,000	-	
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Fund Balances					
Beginning May 1 - Projected	17,722,098	18,244,158	18,244,158	19,692,569	
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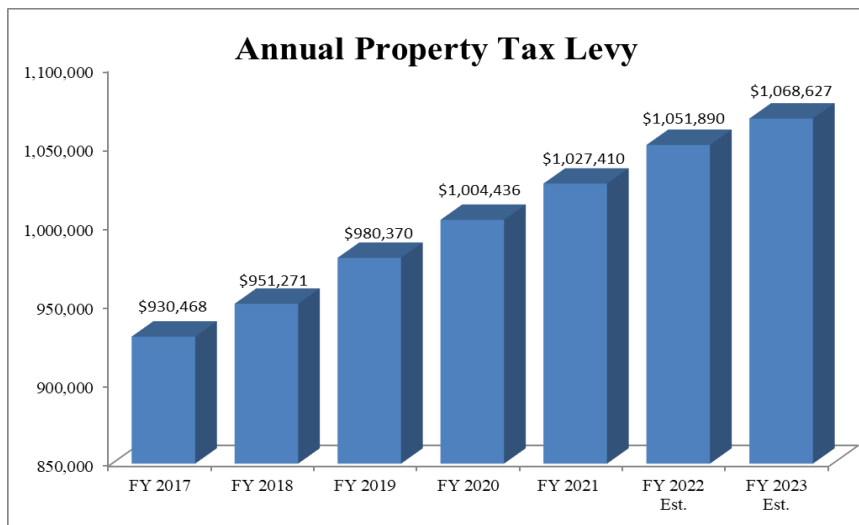
For the fiscal year ended April 30, 2021, total General Fund revenues were \$8.9 million, representing a 22% decrease of \$2.5 million from fiscal year 2020. For the current fiscal year ending April 30, 2022, General Fund revenues are estimated at \$10,138,266, while fiscal year 2023 revenues are projected at \$11,485,643 representing an increase of \$1.3 million from the current year.

Real Estate Property Taxes: Unlike many municipalities, property taxes are not the largest single revenue source the City receives. Historically, up until FY 2016 the City levied two (2) property taxes including one for the General Fund and one for the City’s contribution to the police pension Fund. However, to comply with the Property Tax Cap, the City now only has the levy for the police pension.

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 2021 levy was 1.4%, plus any capture from new property growth.

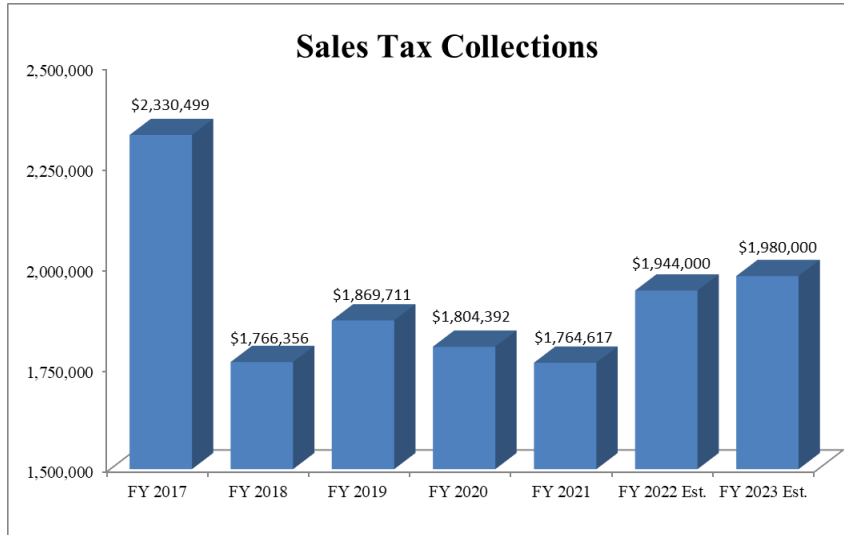
For the 2021 police pension actuarial required contribution the City Council applied the 15-Year Open funding method. The 15-Year Open approach smooths out the unfunded liability and counteracts volatile increases to the City’s police pension contribution. The 2021 police pension actuarial recommended amount of \$1,474,465 exceeds the amount that can be levied under the Property Tax Cap by \$405,838. Accordingly, the City levied \$1,068,627 for the 2021 levy of which the City will receive actual property taxes for in FY 2023. The fiscal year 2021 police pension property taxes were \$1,027,410 and the fiscal year 2022 were \$1,051,890 reflecting an increase of \$24,480 over FY 2021.

The chart below reflects the property tax levies over the past seven (7) years.

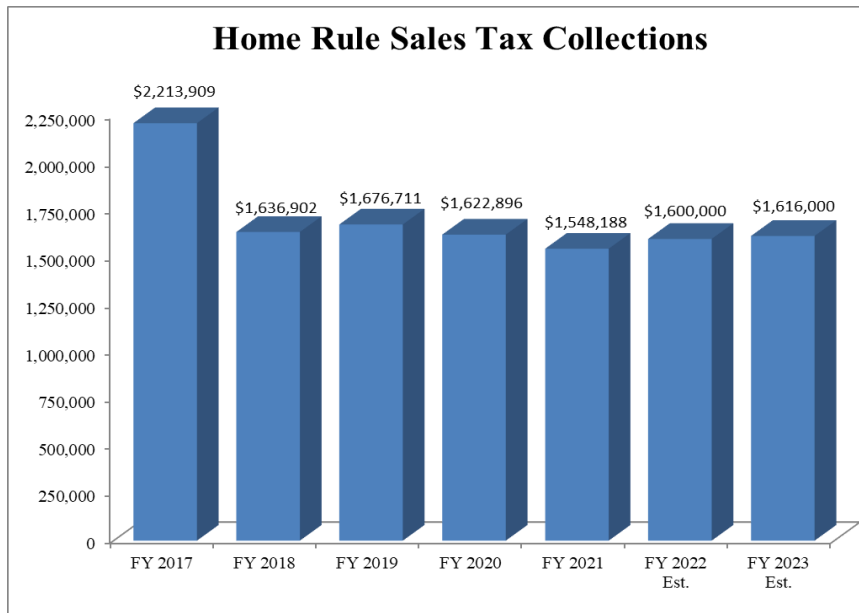


Sales Tax: The City’s share of the State sales tax (1%) represents the second largest revenue source in the General Fund. The sales tax is collected by the State and distributed back to the municipalities on a point-of-sale basis. For the fiscal year ended April 30, 2021, sales tax totaled \$1,764,617, representing a decrease of 2.2% or \$39,775. In FY 2017, sale taxes reached the highest amount on record at \$2.3 million due to a one-time audit finding by the Illinois Department of Revenue. All general purchases of goods in the City are taxed at a rate of 8%, 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.

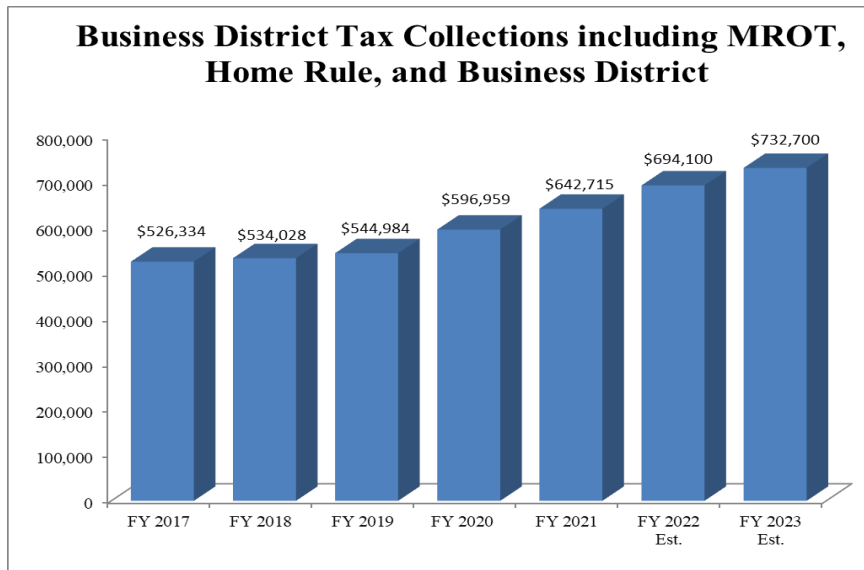
The chart below illustrates actual sales tax collections in the General Fund for the past five (5) years with an estimate of \$1,944,000 for FY 2022 and \$1,980,000 for FY 2023.



Home Rule Sales Tax: Pursuant to Council direction, the revenue from the home rule sales tax is allocated to the Capital Improvement Fund, not the General Fund. In FY 2017, home rule sales taxes of \$2.2 million were the highest on record and represented a \$553,775 or 33% increase over the prior year. This one-time increase was due to an audit finding issued by the Illinois Department of Revenue. The chart below reflects actual home rule sales taxes received for the past five (5) years as well as an estimate of \$1,600,000 for FY 2022 and \$1,616,000 for FY 2023. The State of Illinois began assessing an administrative fee on all locally imposed taxes in July of 2017.

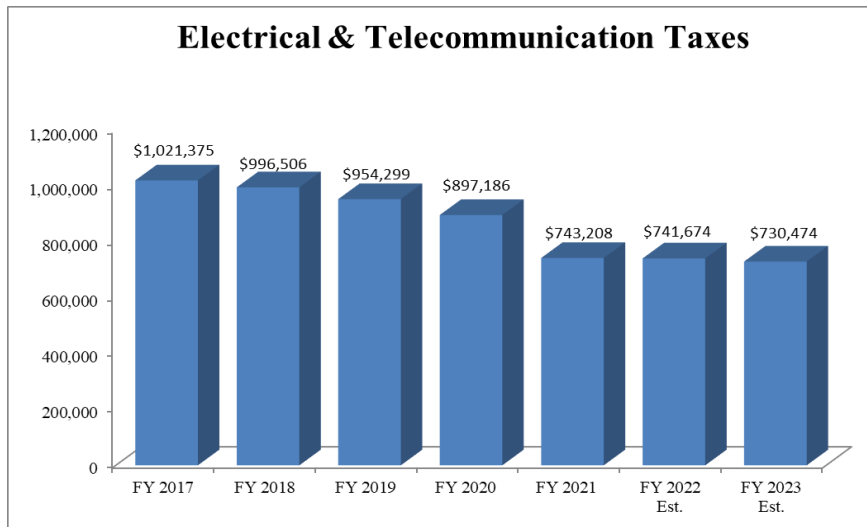


Business District Taxes: The Business District’s first retailer, Pete’s Fresh Market, opened in April of 2012. The 1% MROT, 1% Home Rule Sales, and the 1% Business District tax are pledged as the revenue source to repay the debt service on the Business District bonds issued in 2010 and 2012. In FY 2020, the City paid-off the principal balance of the 2010A&B Business District bonds in the amount of \$3.4 million. Through paying-off these bonds early, the City saved \$1,008,460 in interest costs. In April of 2021, the City refinanced the 2012A Business District bonds saving \$70,000 in debt service costs. The table below reflects the Business District’s actual revenues for the last five (5) years and estimates for FY 2022 and FY 2023.



Utility (Electric) / Telecommunication Tax: A 5% tax is imposed on the consumers of electricity within the corporate limits of the City. 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 2021 totaled \$743,208. Of that total, \$367,669 was for telecommunications portion and \$375,539 represented the electrical tax portion. Included in the chart below, is a combination of electric utility tax and telecommunication tax. It reflects the City’s actual utility tax revenues for the last five (5) years and estimates for FY 2022 and FY 2023.



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). The IML calculates estimates based on economic projections, which seems to be historically consistent with actual receipts. State Income Tax collections for FY 2021 were \$277,210. The City expects an increase in State Income Tax for FY 2022 with \$337,789 estimated. The IML expects income taxes to slightly increase in FY 2023 with \$363,957 projected.

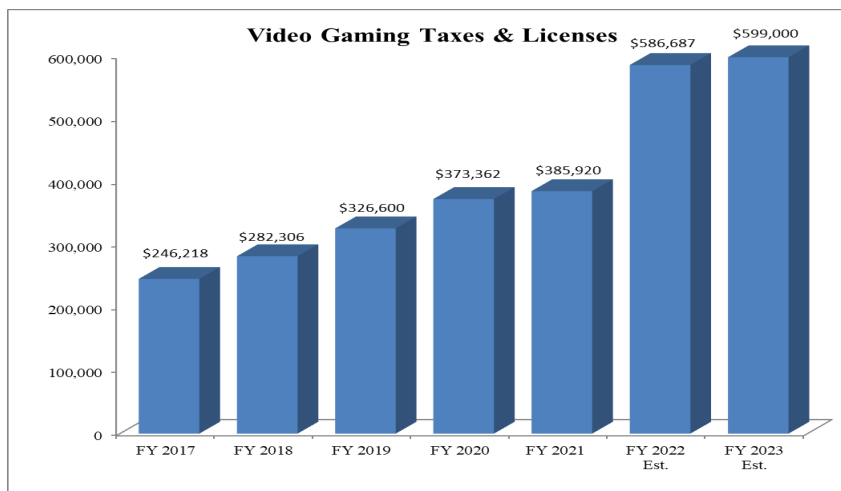
MFT funds are distributed by the Illinois Department of Transportation (IDOT) for the construction, maintenance and extension of municipal streets and appurtenances thereto. The City must comply with state requirements in spending these funds. MFT funds are audited by IDOT on an annual basis. MFT allocations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

MFT receipts for FY 2021 totaled \$76,406 and are estimated at \$109,804 for both FY 2022 and FY 2023. Back in FY 2011, the City began using MFT funds to pay for snow removal labor and materials and this practice continues. In FY 2021, the City received the first Rebuild Illinois Grant totaling \$70,319. The City expects to receive a total of \$140,639 from the Rebuild Illinois Grant program. These monies must be used for a bondable capital improvement and not for normally anticipated repairs. The City will begin to use this grant for curbs and gutters in FY 2023. This money must be spent by July 2025.

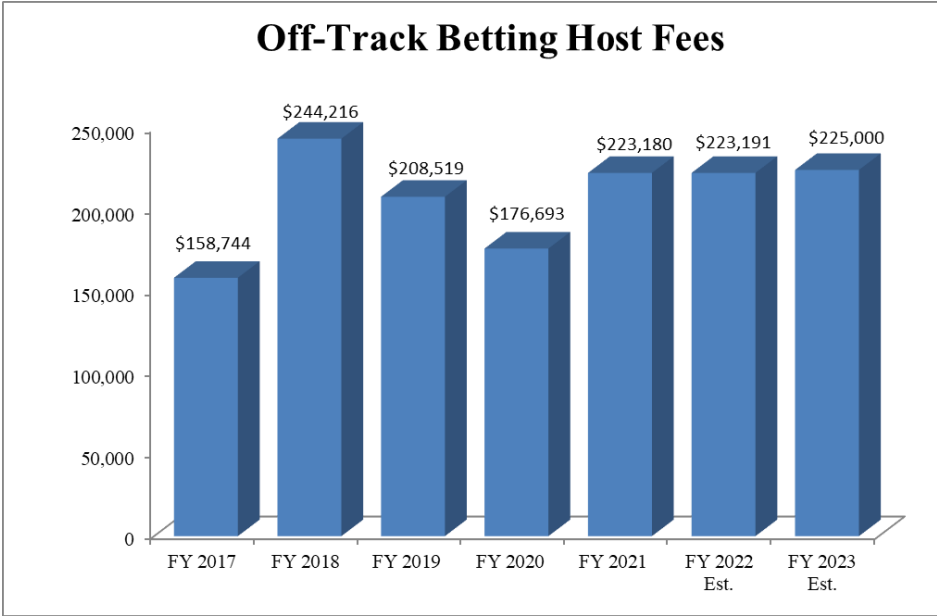
Licenses, Permits and Fees: This category includes business and liquor licenses, and building permits. Business and liquor licenses are renewed annually, with business licenses generating \$137,096 and liquor licenses generating \$102,280 for FY 2021. Revenue for building permits were \$344,072 for FY 2021. The building permit estimated revenue for FY 2022 is \$170,000 and \$200,000 for FY 2023.

Amusement Tax: Amusement Taxes totaled \$6,023 in FY 2021 representing a 98% or \$339,796 decrease from FY 2020. Amusement taxes began to decline in FY 2020 because the Drury Lane Theater closed for business in March of 2020 due to the pandemic. The Drury Lane Theater remained closed through September 2021. In FY 2021, the City only collected Amusement Tax receipts from Jus Fun Amusements and Redbox in the amount of \$6,040. Jus Fun Amusements closed in October of 2020. With the hopes that the pandemic will no longer affect the Drury Lane Theater’s productions, the City estimates to collect \$330,000 in Amusement tax receipts in FY 2023.

Video Gaming Taxes & Licenses: Back in April of 2012, the Council approved video gaming. Video gaming taxes and licenses totaled \$385,920 in FY 2021. Now the City has 16 establishments and 92 machines offering video gaming. For FY 2022 the City projects \$586,687 in video gaming licenses and taxes and \$599,000 for FY 2023.



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 2021, the host fee generated \$223,180 in revenue for the City, which was 26% higher than the prior year. The chart below illustrates actual host fee receipts for the past five (5) fiscal years, and the estimates for FY 2022 and FY 2023. In February of 2016, Hawthorne Race Track assumed ownership of the OTB facility. Hawthorne extensively remodeled the facility and the City contributed \$75,000 towards the renovations through abating a portion of the OTB host fees in FY 2017.

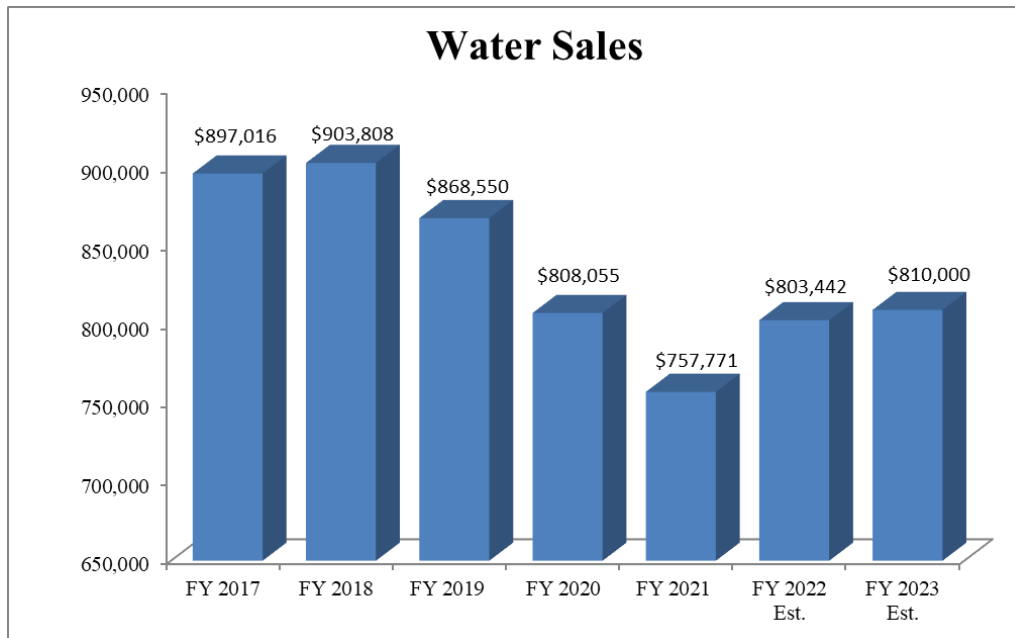


Hotel/Motel Tax / Home Rule Extended Stay Tax: The City’s hotel/motel taxes are levied at 6% of all hotel stays, and are the third largest source of General Fund revenue in FY 2023. For FY 2021, the combined hotel/motel taxes generated \$514,905 representing 6% of total General Fund revenues. Hotel taxes for FY 2021 decreased by \$798,295 or 61% from FY 2020 due to the pandemic’s impact on the hotel industry. The new Sleep Inn/Mainstay Suites hotel with 142 rooms opened in January 2021. The graph below reflects how negatively impacted the hotel industry has been by the pandemic.



Water Sales: User charges fund the cost of supplying and distributing potable water to certain residents and businesses within the community. Water revenue from user charges totaled \$757,771 for FY 2021. Revenues from the sale of water are estimated at \$803,442 for FY 2022 and \$810,000 for FY 2023.

The City’s last water rate increase took effect in January of 2015 because the DuPage Water Commission increased their rate by \$.67. Oakbrook Terrace residents pay a bi-monthly charge of \$59.82 for 0-6,000 gallons of water. After 6,000 gallons residents pay \$9.97 for every 1,000 gallons used. The chart below reflects historical water sales revenues for the past five (5) years, with estimates for FY 2022 and FY 2023.

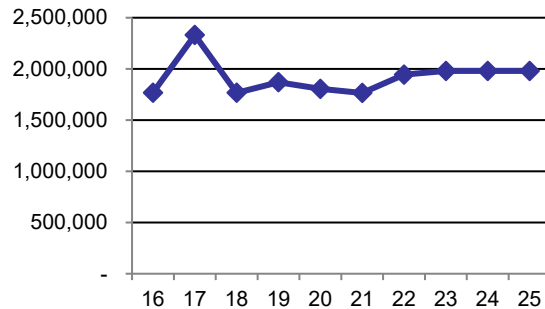


City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Sales Taxes – represent 13% of Total City Revenues

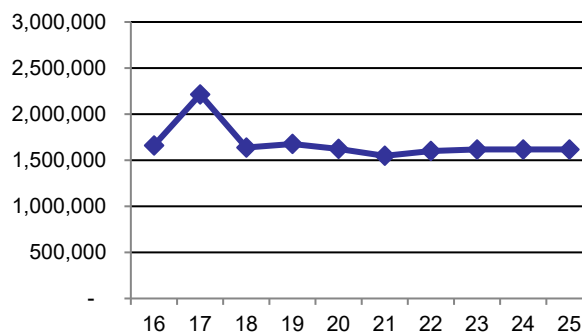
FY	Sales Tax	% Change
16	1,767,419	
17	2,330,499	31.86%
18	1,766,356	-24.21%
19	1,869,711	5.85%
20	1,804,392	-3.49%
21	1,764,617	-2.20%
22	1,944,000	10.17%
23	1,980,000	1.85%
24	1,980,000	0.00%
25	1,980,000	0.00%



- a. **Fiscal Year 2018:** Sales taxes decreased by almost 25% or \$564,143 in FY 2018, due to a one-time audit finding issued by the Illinois Department of Revenue in FY 2017.
- b. **Fiscal Years 2020 & 2021:** Due to the pandemic, FY 2020 sales taxes decreased by 3.5% or \$65,319 from the prior year. Sales taxes continued to decrease by \$39,775 or 2.2% in FY 2021.
- c. **Fiscal Years 2022 - 2025:** FY 2022 sales taxes are expected to rebound by 10.2% or \$179,383 coming out of the pandemic. Sales taxes are expected to increase by 1.85% in FY 2023 while no growth is expected in FY 2024 and FY 2025.

Home Rule Taxes represent 10% of Total City Revenues

FY	Home Rule Sales Tax @ 1%	% Change
16	1,660,133	
17	2,213,909	33.4%
18	1,636,909	-26.1%
19	1,676,711	2.4%
20	1,622,896	-3.2%
21	1,548,188	-4.6%
22	1,600,000	3.3%
23	1,616,000	1.0%
24	1,616,000	0.0%
25	1,616,000	0.0%



Per Council direction, all home rule sales tax revenues are earmarked to fund projects in the Capital Improvement Fund. This particular home rule sales tax program was specifically designated by the Council to fund the reconstruction or replacement of significant city facilities and other public improvements.

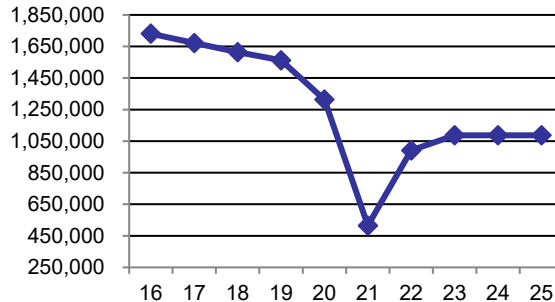
- a. **Fiscal Year 2018:** Home rule sales taxes decreased by \$577,000 in FY 2018 due to a one-time audit finding issued by the Illinois Department of Revenue in FY 2017.
- b. **Fiscal Years 2020 & 2021:** Due to the pandemic, FY 2020 home rules sales taxes decreased by 3.2% or \$53,815 from the prior year. Home rule sales taxes continued to decrease by 4.6% or \$74,708 in FY 2021. Home rule sales taxes are not imposed on the sale of groceries, which is why the home rule sale tax declined more than the regular sales taxes.
- c. **Fiscal Years 2022 - 2025:** FY 2022 home rule sales taxes are expected to rebound by 3.3% or \$51,812 coming out of the pandemic. For FY 2023, home rule sales taxes are expected to increase \$16,000 over FY 2022, while no growth is expected in FY 2024 and FY 2025.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Hotel/Motel Taxes – represent 7% of Total City Revenues

FY	Hotel/Motel (6%)	Extended (6%)	Total	% Change
16	1,626,074	105,191	1,731,265	
17	1,581,800	89,969	1,671,769	-3.44%
18	1,558,464	55,393	1,613,857	-3.46%
19	1,513,422	49,071	1,562,493	-3.18%
20	1,275,128	38,073	1,313,201	-15.95%
21	488,613	26,292	514,905	-60.79%
22	938,277	52,932	991,209	92.50%
23	1,027,000	60,000	1,087,000	9.66%
24	1,027,000	60,000	1,087,000	0.00%
25	1,027,000	60,000	1,087,000	0.00%

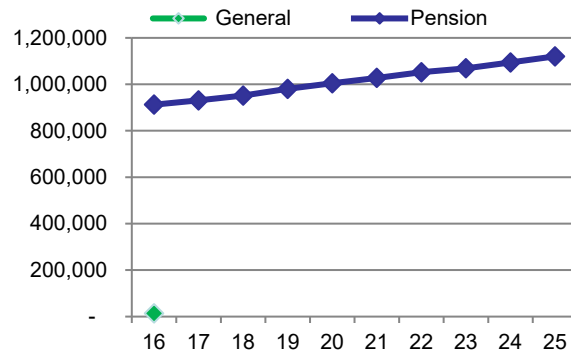


- Fiscal Years 2016 - 2020:** Hotel and motel taxes experienced a downward trend due to the closure of the La Quinta. A fire broke out at the La Quinta Hotel in August of 2016. The former LaQuinta property changed ownership and was remodeled and rebranded to the Sleep Inn/Mainstay Suite by Choice. The new hotel has 142 rooms and opened in January 2021.
- Fiscal Years 2021-2025:** Due to the pandemic's impact on the tourism industry, FY 2021 hotel taxes decreased 60.79% or \$798,295 from FY 2020. With the reopening of the State, the hotel revenue increased in FY 2022 by 92.5% or \$476,304 from FY 2021. Very little increase is expected in FY 2023 and no growth is expected for FY 2024 and FY 2025.

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.

Property Taxes – represent 7% of Total City Revenues

FY	General	Pension	Total	% Change
16	13,425	912,363	925,788	
17	-	930,468	930,468	0.51%
18	-	951,271	951,271	2.24%
19	-	980,370	980,370	3.06%
20	-	1,004,436	1,004,436	2.45%
21	-	1,027,410	1,027,410	2.29%
22	-	1,051,890	1,051,890	2.38%
23	-	1,068,627	1,068,627	1.59%
24	-	1,094,060	1,094,060	2.38%
25	-	1,120,099	1,120,099	2.38%



Fiscal Years 2022-2023: Property taxes increased by 2.38% in FY 2022. The CPI for the 2021 levy was set at 1.4% and the City will receive actual property tax collections in FY 2023. The actuary recommends the police pension contribution each year, which the City levies a property tax for.

The police pension actuarial recommendation exceeded what the City could levy under the Property Tax Cap for the 2016 through 2021 levies. The City can only increase the entire levy by the CPI, so the General Fund must absorb this revenue loss going forward. Accordingly, the General Fund is not expected to receive any non-pension property taxes in the future.

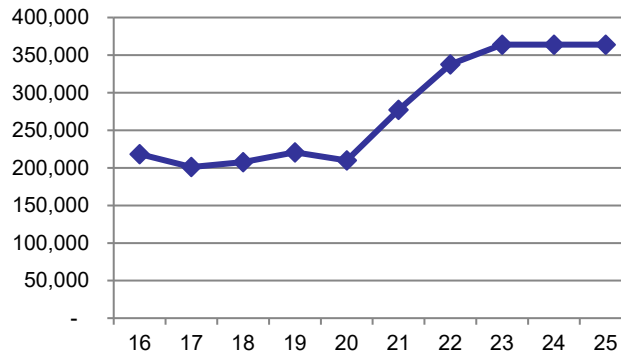
Home rule units have an unlimited ability to levy property taxes for all city services. Even though home rule units have unlimited property taxing power, the City Council has chosen to implement the Illinois Tax Cap law (which applies to non-home rule units). Accordingly, the City Council limits levy increases to the Consumer Price Index (CPI) or five percent (5%) whichever is less.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Income Taxes – represent 2% of Total City Revenues

FY	Income Tax	% Change
16	218,280	
17	201,210	-7.82%
18	207,702	3.23%
19	220,636	6.23%
20	209,897	-4.87%
21	277,210	32.07%
22	337,789	21.85%
23	363,957	7.75%
24	363,957	0.00%
25	363,957	0.00%

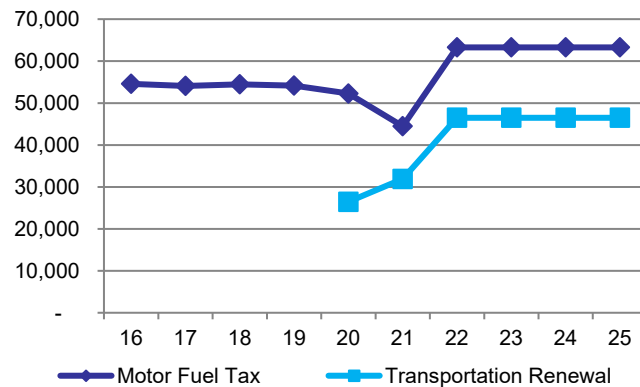


- a. **Fiscal Years 2016 – FY 2020:** Income taxes did not follow any type of trend in FY 2016 through FY 2020.
- b. **Fiscal Years 2021-2025:** Income taxes increased by 32.07% in FY 2021 and are expected to increase by 21.85% for FY 2022. Recent income tax law changes have positively impacted income tax revenues. Income taxes are projected to increase 7.75% in FY 2023 and remain flat in FY 2024 and FY 2025.

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

Motor Fuel Taxes – represent 1% of Total City Revenues

FY	Motor Fuel Tax	Transportation Renewal	Total	% Change
16	54,585	-	54,585	
17	54,089	-	54,089	-0.91%
18	54,487	-	54,487	0.74%
19	54,171	-	54,171	-0.58%
20	52,289	26,459	78,748	45.37%
21	44,481	31,925	76,406	-2.97%
22	63,296	46,508	109,804	43.71%
23	63,296	46,508	109,804	0.00%
24	63,296	46,508	109,804	0.00%
25	63,296	46,508	109,804	0.00%



- a. **Fiscal Year 2020:** FY 2020 motor fuel taxes increased by \$24,577 due to the addition of the new transportation renewal tax. The transportation renewal tax was first received in September 2019. This new tax was passed by the Illinois legislature as part of the Rebuild Illinois capital plan and municipalities must follow MFT guidelines. With the addition of the transportation renewal tax, motor fuel taxes went from 19 cents to 38 cents per gallon. The additional 19 cents are distributed per capita.
- b. **Fiscal Years 2021 - 2025:** With the reduction in traffic and less fuel purchased, motor fuel and transportation renewal taxes dropped by \$2,342 in FY 2021. In FY 2022, these taxes are expected to increase as more employees will be returning to their workplaces. No growth expected for FY 2023 through FY 2025.

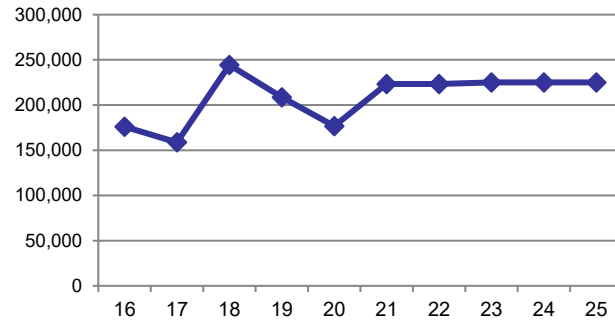
These estimated per capita rates are furnished by the Illinois Municipal League.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Off-Track Betting – represents 1% of Total City Revenues

FY	Off-Track Betting	% Change
16	175,922	
17	158,744	-9.76%
18	244,216	53.84%
19	208,519	-14.62%
20	176,693	-15.26%
21	223,180	26.31%
22	223,191	0.00%
23	225,000	0.81%
24	225,000	0.00%
25	225,000	0.00%

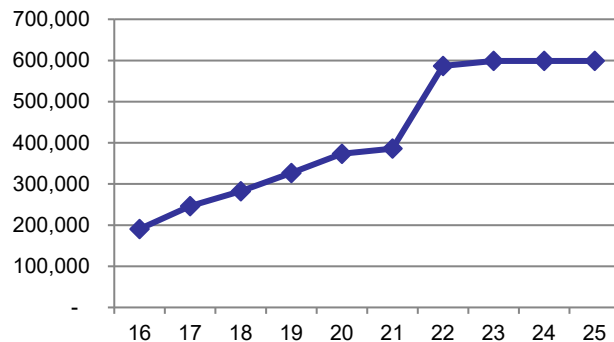


- a. **Fiscal Years 2020– 2025:** Revenues dropped in FY 2020 by \$31,826 due to the pandemic. Receipts increased by \$46,487 in FY 2021 coming out of the pandemic. No growth is anticipated for FY 2022 through FY 2025.

The City receives a 1% hosting fee from the Off-Track Betting facility. Hawthorne Racetrack took over the OTB facility in February 2016. In FY 2017, the City abated \$75,000 in host fees to partially finance the complete remodeling of the OTB.

Video Gaming – represents 4% of Total City Revenues

FY	Licenses	Taxes	Total	% Change
16	48,117	142,406	190,523	
17	54,108	192,110	246,218	29.23%
18	54,350	227,956	282,306	14.66%
19	63,875	262,725	326,600	15.69%
20	83,300	290,062	373,362	14.32%
21	95,667	290,253	385,920	3.36%
22	96,700	489,987	586,687	52.02%
23	109,000	490,000	599,000	2.10%
24	109,000	490,000	599,000	0.00%
25	109,000	490,000	599,000	0.00%



- a. **Fiscal Years 2020-2025:** Revenues experienced an up swing through FY 2020, with revenues increasing 14.3% over FY 2019. In FY 2021, video gaming cafes were ordered closed for several months due to the pandemic, which caused revenues to decrease by 3.36%. In FY 2022, revenues are expected to increase by 52% because the State has fully reopened. Video gaming revenues will remain flat in FY 2023 and FY 2025, with no new gaming cafes planned.

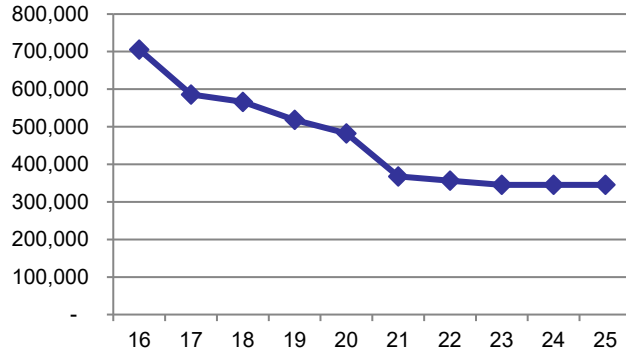
The City approved video gaming in April of 2012 and the first taxes were received in October 2012. The City assesses a \$1,000 fee per video gaming terminal and a \$100 per location license. Currently there are 16 businesses approved for video gaming and a total of 94 active video gaming terminals within the City. The State distributes to municipalities 5% of the total net income from each terminal.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Telecommunications Taxes – represent 2% of Total City Revenues

FY	Telecom Tax	% Change
16	705,468	
17	585,704	-16.98%
18	566,241	-3.32%
19	518,145	-8.49%
20	482,233	-6.93%
21	367,669	-23.76%
22	356,399	-3.07%
23	345,474	-3.07%
24	345,474	0.00%
25	345,474	0.00%

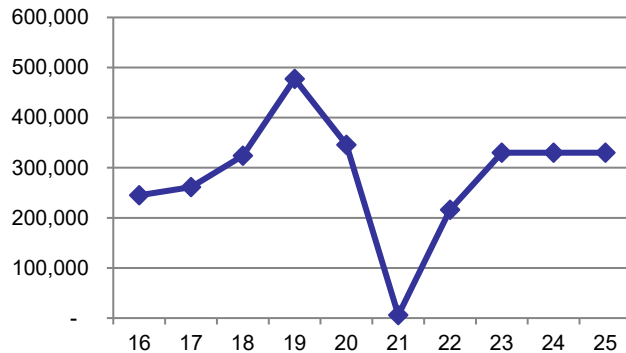


- a. **Fiscal Years 2020-2025:** Telecommunication taxes are on a downward course with consumers dropping their “home” land line in favor of cell usage only, thereby decreasing telecommunication tax receipts. Taxes are estimated to level-off through FY 2025.

The City assesses a 6% usage tax on all telecommunications. On cellular bills, the telecommunications tax only applies to the phone portion not the data.

Amusement Taxes – represent 2% of Total City Revenues

FY	Amusement Tax	% Change
16	245,137	
17	261,380	6.63%
18	323,998	23.96%
19	477,411	47.35%
20	345,818	-27.56%
21	6,023	-98.26%
22	216,136	3488.51%
23	330,000	52.68%
24	330,000	0.00%
25	330,000	0.00%



- a. **Fiscal Year 2019:** Amusement Taxes increased 47% due to the tax reverting back to the original 5% tax rate on April 1, 2018.
- b. **Fiscal Years 2020-2025:** Revenues decreased by 27% in FY 2020 due to the closure of the Drury Lane Theater in March 2020 because of the pandemic. In FY 2021, amusement taxes declined by 98% because Drury Lane remained closed. Drury Lane reopened in September 2021, which is why revenues are expected to increase by \$210,113 over the prior year.

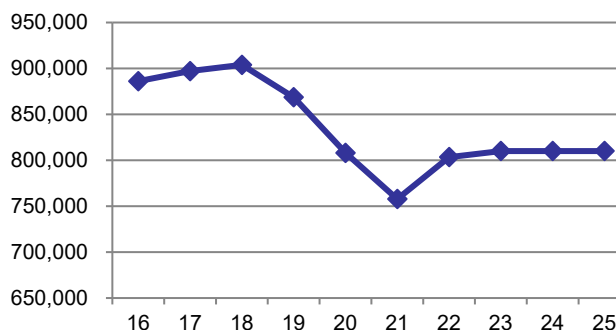
Effective April 1, 2018, the amusement tax rate reverted to 5%. The City collects the 5% amusement tax from the Drury Lane and Redbox.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Sale of Water – represents 5% of Total City Revenues

FY	Sale of Water	% Change
16	886,074	
17	897,016	1.23%
18	903,808	0.76%
19	868,550	-3.90%
20	808,055	-6.97%
21	757,771	-6.22%
22	803,442	6.03%
23	810,000	0.82%
24	810,000	0.00%
25	810,000	0.00%



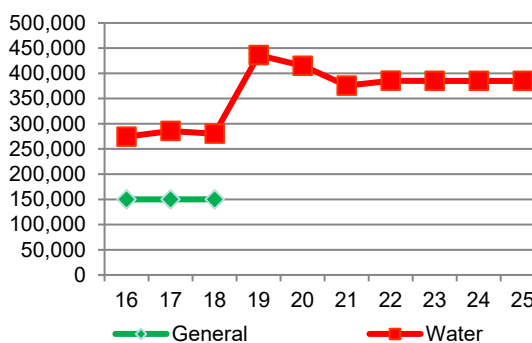
- a) **Fiscal Years 2020 - 2025:** Water revenues decreased by 7% in FY 2020 and an additional 6% in FY 2021. Commercial usage decreased with more people working from home and with the decline in hotel business due to the pandemic. Water revenues are estimated to level off in FY 2022 – FY 2025, with no major new water customers planned.

Several new customers were acquired over the past few years including Regency Place, Courtyard by Marriot, Butterfield’s Pancake House, Joint Commission, Lincoln One, Frankie’s Deli, Terra Vista Assisted Living Facility, BP Amoco, and the new Choice Sleep Inn/Mainstay Suites hotel.

Effective January 1, 2015, Oakbrook Terrace residents pay a bi-monthly charge of \$59.82 for 0-6,000 gallons of water. After 6,000 gallons residents pay \$9.97 for every 1,000 gallons used thereafter. Unincorporated residents pay a bi-monthly charge of \$89.73 for 0-6,000 gallons of water and \$14.96 for every 1,000 gallons used thereafter.

Electric Taxes – represent 2% of Total City Revenues

FY	General	Water	Total	% Change
16	150,000	274,371	424,371	
17	150,000	285,671	435,671	2.66%
18	150,000	280,265	430,265	-1.24%
19	-	436,154	436,154	1.37%
20	-	414,953	414,953	-4.86%
21	-	375,539	375,539	-9.50%
22	-	385,275	385,275	2.59%
23	-	385,000	385,000	-0.07%
24	-	385,000	385,000	0.00%
25	-	385,000	385,000	0.00%



A 5% tax is imposed on the consumers of electricity within the City’s corporate limits. For FY 2016 – FY 2018, \$150,000 of the electrical utility tax was allocated to the General Fund. In FY 2019, 100% of electrical taxes were allocated to the Water Fund going forward.

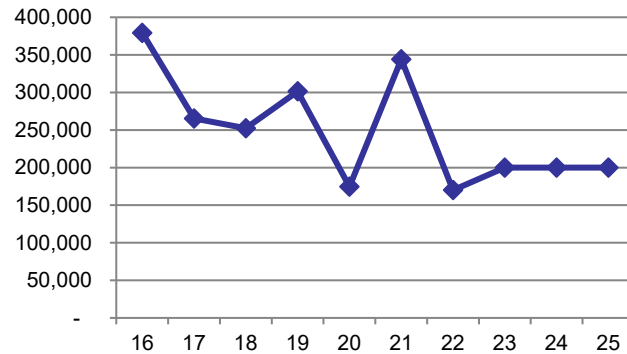
- a. **Fiscal Years 2020-2025:** Revenues decreased almost 5% in FY 2020 due to reductions in commercial usage, with many employees working from home resulting from the pandemic. FY 2022 electrical taxes are expected to increase 2.6% and no growth is expected for FY 2023 through FY 2025.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Building Permits – represent 1% of Total City Revenues

FY	Building Permits	% Change
16	379,181	
17	265,263	-30.04%
18	252,314	-4.88%
19	301,439	19.47%
20	174,631	-42.07%
21	344,072	97.03%
22	170,000	-50.59%
23	200,000	17.65%
24	200,000	0.00%
25	200,000	0.00%

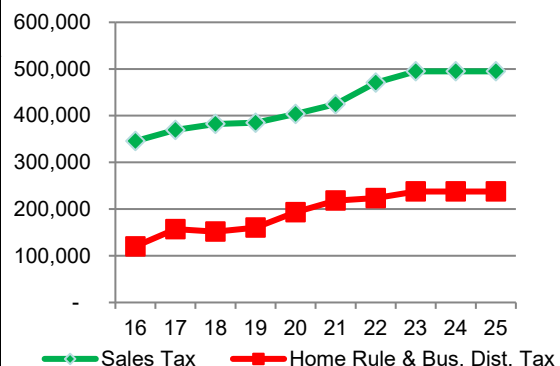


- a. **Fiscal Year 2017:** Revenues decreased by 30% in FY 2017, coming out of the highest year on record in FY 2016.
- b. **Fiscal Years 2020 – 2025:** FY 2020 revenues declined by 42% due to a reduction in building activity. In FY 2021, building permits increased by 97% due to several major building permits including: Bosch, Lakeside Bank, and Lou Malnati’s. Building permits are anticipated to decrease by 51% in FY 2022 and then remain steady through FY 2025.

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

Business District Taxes – represent 5% of Total City Revenues

FY	Sales Tax	Home Rule & Bus. Dist. Tax	Total	% Change
16	345,591	119,971	465,562	
17	369,384	156,950	526,334	13.05%
18	382,275	151,753	534,028	1.46%
19	384,778	160,206	544,984	2.05%
20	403,613	193,346	596,959	9.54%
21	424,523	218,193	642,716	7.67%
22	470,600	223,500	694,100	7.99%
23	495,000	237,700	732,700	5.56%
24	495,000	237,700	732,700	0.00%
25	495,000	237,700	732,700	0.00%



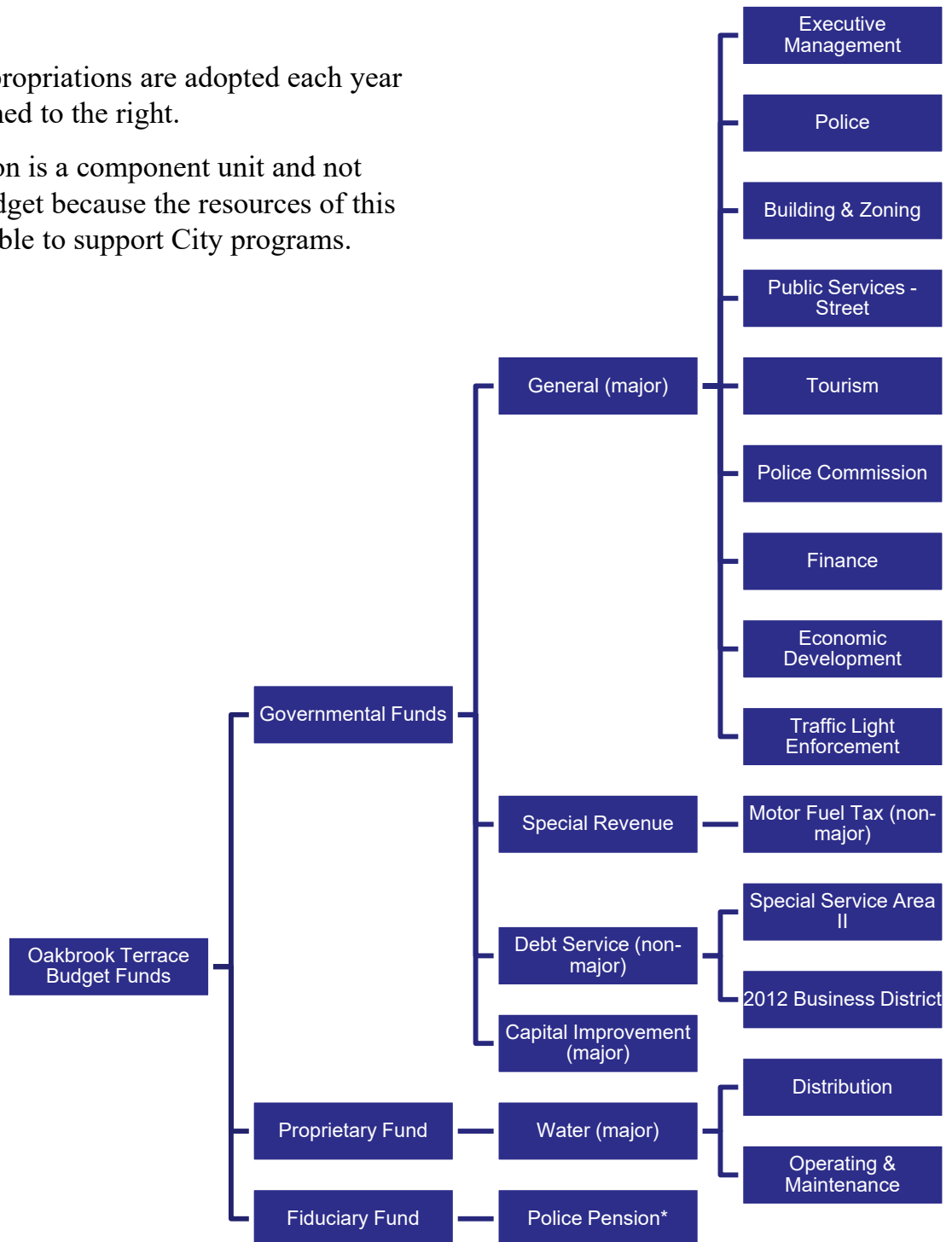
- a. **Fiscal Years 2020 - 2025:** FY 2020 total business district taxes increased by 9.5%. Pete’s Fresh Market, the major anchor store in the Business District, remained opened during the pandemic. FY 2021 business district taxes increased by 7.8% and are estimated to increase an additional 8% in FY 2022. Business District taxes are projected to stabilize in FY 2023 through FY 2025.

The City began receiving the first business district taxes in FY 2012 with the opening of Pete’s Fresh Market in April of 2012. The sales, home rule, and business district taxes are pledged as the revenue source for the Business District bonds issued in the amount of \$8,165,000 from the 2010 and the 2012 A & B Bonds. In FY 2020, the City paid-off the 2010 Business District bonds in the amount of \$3.4 million. In FY 2021 the City refinanced the 2012B Business District Bonds, saving approximately \$70,000 in interest costs. The remaining Business District bonds have an outstanding principal balance of \$2,580,000 which matures in December of 2030.

City of Oakbrook Terrace Fiscal Year 2023 Budget Fund Structure

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

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



City of Oakbrook Terrace

Organizational Matrix – Department/Function Assignment by Fund

Department	Fund					
	General	Water Fund	Motor Fuel Tax	SSA #2 Debt Service	Business District	Capital Improvement
Executive Management	✓					✓
Police	✓					✓
Police Commission	✓					✓
Traffic Light Enforcement	✓					✓
Building & Zoning	✓					✓
Tourism	✓					
Finance	✓			✓	✓	✓
Economic Development	✓					
Public Services	✓					
Streets	✓		✓			✓
Water		✓				✓

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”. The City has seven (7) funds or operating centers that are grouped into three (3) categories.

Governmental Funds – Most of the City’s expenses and revenues are budgeted in the governmental funds including police, public services, building, tourism, special events, administration, capital improvements, principal, and interest payments. Governmental funds are budgeted using a modified accrual basis. The City maintains five (5) governmental funds and each fund generates its own revenues, expenditures, and changes in fund balance. The General Fund and Capital Improvement Fund are considered major funds, while the Motor Fuel Tax, Debt Service SSA II, and 2012 Business District Debt Service are considered non-major funds.

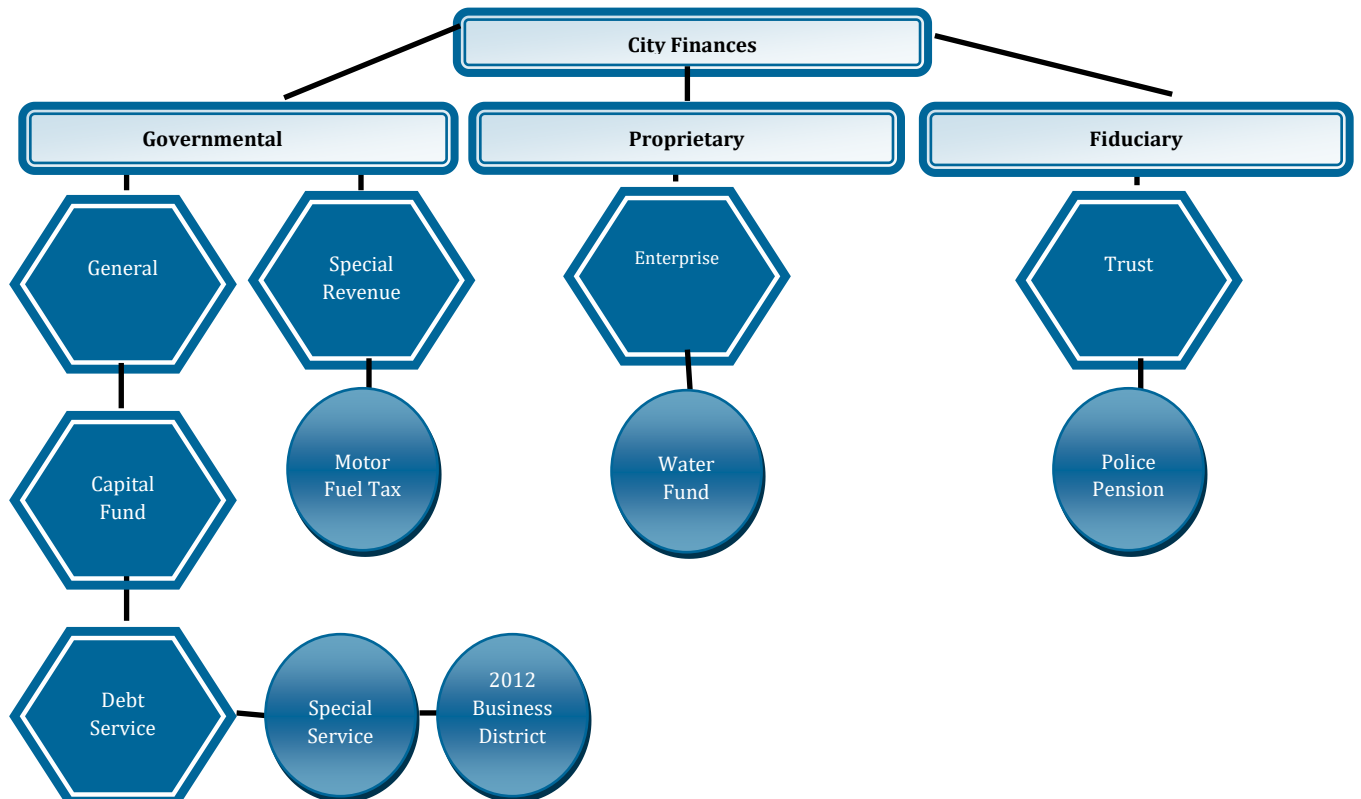
General Fund – The General Fund is the City’s primary fund, and most bills and revenues are recorded here, except for those that need to be accounted for in another fund.

Capital Improvement Fund – The City’s home rule sales taxes are earmarked for the replacement, expansion, and maintenance of existing infrastructure and equipment.

Special Revenue Funds – Special revenue funds are needed so that earmarked receipts are not spent on other activities. The City’s Special revenue funds include Motor Fuel Tax, Debt Service SSAIL, and 2012 Business District Debt Service.

Proprietary – The City maintains an enterprise fund to budget for the transactions for the Water System. These business-type financials reflect private sector operations where a fee for service typically covers all or most of the operational costs and transactions are recorded similarly to a business. Water is purchased from the DuPage Water Commission and then distributed through the City’s water infrastructure. The City’s water rates are intended to cover operation costs and future capital improvements. Proprietary funds are budgeted using an accrual basis except for loans, capital expenditures, depreciation, and debt service payments which are budgeted on a cash basis.

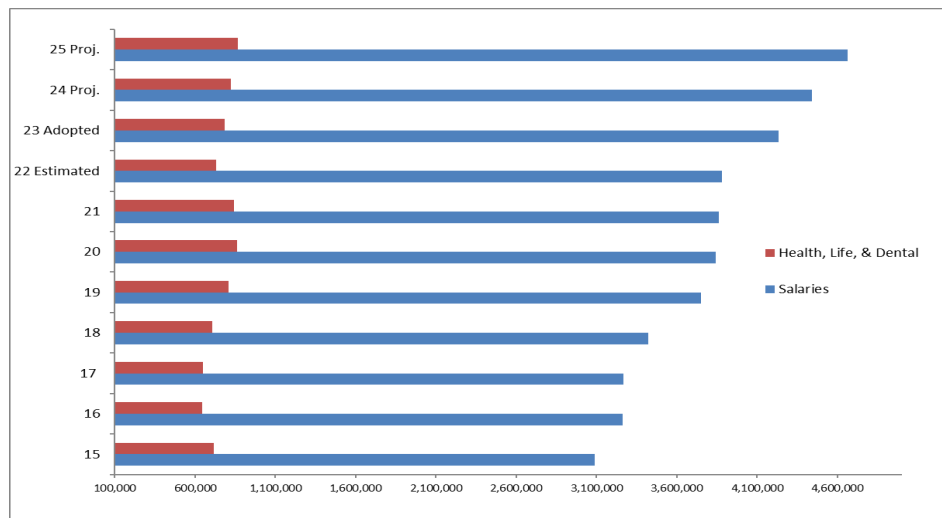
Fiduciary – The City administers the Police Pension Fund for assets held by the City to pay for the retirement benefits to sworn public safety employees. The City holds these funds in a trust capacity and since the Police Pension resources are not available to support City programs, a budget is not prepared. Each year an independent actuary recommends the required actuarial contribution to fund this pension liability. The Police Department budget includes an expense for the annual actuarial required contribution, which is funded primarily through property taxes. Also, the City records an annual net police pension liability that is reflected in the Annual Comprehensive Financial Report’s Statement of Net Position.



SALARY AND PERSONNEL BENEFIT COSTS

General Fund

Fiscal Year	Salaries	% Change	Health, Life, & Dental	% Change
15	3,087,258		715,414	
16	3,265,242	5.8%	646,148	-9.7%
17	3,268,144	0.1%	650,157	0.6%
18	3,422,985	4.7%	704,451	8.4%
19	3,749,473	9.5%	809,801	15.0%
20	3,841,382	2.5%	863,613	6.6%
21	3,862,479	0.5%	843,636	-2.3%
22 Estimated	3,879,287	0.4%	731,968	-13.2%
23 Adopted	4,232,008	9.1%	784,013	7.1%
24 Proj.	4,443,608	5.0%	823,214	5.0%
25 Proj.	4,665,789	5.0%	864,374	5.0%



The FY 2021 General Fund salaries increased by \$21,097 or .5% over FY 2020, while health insurance decreased by \$19,977 or 2.3%. FY 2022 salaries are expected to increase by \$16,808 or .4% over FY 2021. Due to COVID-19, Cost of Living Adjustments (COLA), step increases, and top of the range awards were placed on hold for FY 2021. Also in FY 2021, the City eliminated two (2) full-time positions and one (1) part-time position. For FY 2022, the City eliminated eight (8) part-time positions, but step increases, and top-of-the-range awards resumed. FY 2023 salaries are expected to increase by \$352,721 or 9.1%, due to new positions being created and the hiring of police department personnel. The City's insurance premiums increased for FY 2023 and overall costs increased by \$52,045 or 7.21% due to changes in employee elected coverages.

City of Oakbrook Terrace

Current & Long-Term Debt Obligations FY 2023 Budget

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. At this time, the City has no plans to issue debt, rather the City has taken steps to pay-off outstanding debt.

In December of 2018, the City paid-off the 2010 Water Bonds in the amount of \$1,165,000 saving approximately \$146,370 in interest costs. In December of 2019, the City paid off the 2010 A&B Business District bonds in the amount of \$3,440,000, saving \$1,008,460 in interest costs. In April of 2021, the City refinanced the 2012A Business District bonds saving approximately \$70,000 in debt service costs. Currently, all sales, home rule sales, and business district taxes serve as the pledged revenue source for the Business District bond payments.

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 adopted a general debt management policy, which allows flexibility when opportunities arise, but at the same time establishes parameters for entering future debt obligations.

Debt Service Requirements from FY 2023 to Maturity

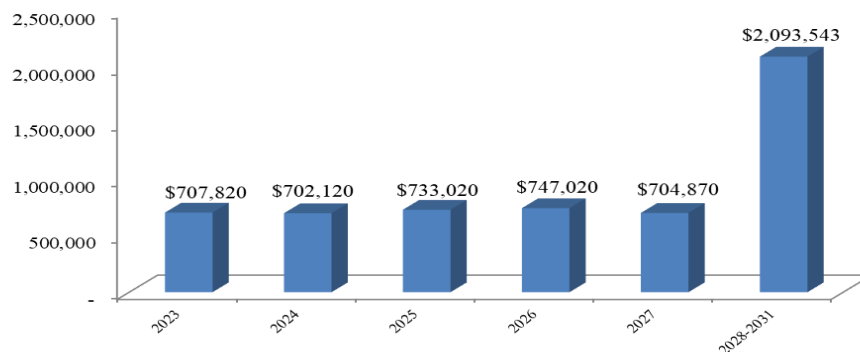
The table and graph below reflect the City’s principal and interest requirements to maturity for Governmental Activities.

Governmental Activities – Principal and Interest Payments to Maturity

Fiscal Year	Capital Improvement Fund		Business District Debt Service Funds		Special Services Area Debt Service Fund		Total*
	General Obligation Bonds		General Obligation Bonds		Special Services Area Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	
2023	285,000	66,600	225,000	82,820	40,000	8,400	707,820
2024	295,000	58,050	225,000	77,570	40,000	6,500	702,120
2025	310,000	49,200	255,000	69,320	45,000	4,500	733,020
2026	310,000	39,900	290,000	59,870	45,000	2,250	747,020
2027	315,000	30,600	310,000	49,270	-	-	704,870
2028-2031	705,000	32,400	1,275,000	81,143	-	-	2,093,543
Total	\$ 2,220,000	\$ 276,750	\$ 2,580,000	\$ 419,993	\$ 170,000	\$ 21,650	\$ 5,688,393

* Paying agent fees are not included here.

Governmental Activities Debt Service Requirements to Maturity



City of Oakbrook Terrace

Current & Long-Term Debt Obligations FY 2023 Budget

A brief description of the projects funded by the bond proceeds 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, home rules sales, and business district taxes collected within the Business District. Both bond issues received an AA rating from Standard and Poor's. The 2010 Business District bonds were paid off in FY 2020. The 2012A bonds were refinanced in April of 2021. The City maintained the AA rating from Standard and Poor's on the 2012A Business District refinancing.
- In 2008, the City issued \$5.0 million in general obligation debt to finance the new Public Services building. This bond issue received an A2 rating from Moody's. In May of 2013, the City refinanced the 2008 Bond Series to a lower interest rate of 2.59% and achieved over \$250,000 in cost savings. Standard and Poor's issued a rating of AA for this refinance. The refinanced portion of the bonds matures in 2029.
- 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. These bonds mature in 2026.

Outstanding Debt Impact's on Current Operating Costs

In regard to debt, the City always takes steps to minimize financing costs while improving or retaining the Standard and Poor's bond rating (or an equivalent rating firm). For the 2013 refunding of the 2008 bond series, Standard and Poor's issued a rating of AA, and the City maintained this rating for the 2012A Business District refinance in April 2021. 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 POLICY SUMMARY

The City of Oakbrook Terrace updates and maintains the financial policies, which guide the City’s financial management practices. Financial Policy areas include:

- Accounting
- Budget
- Revenue Performance
- Expenditure
- Capital Improvements
- Risk Management
- Debt
- Investment
- Police Pension Contributions
- Purchasing

FINANCIAL POLICY COMPLIANCE

Financial Policy	Purpose	Compliance
GFOA Awards (11.1.6)	Pursue GFOA budget award.	The City received the budget award in the past and will be pursuing this award for the FY 2023 budget.
Budget Calendar (11.2.3)	Adopt a budget calendar each year.	In October 2021 the City approved a budget calendar for the FY 2023 budget.
Budgetary Balance (11.2.4)	Adopt a balanced budget.	The FY 2023 budget is balanced with revenues exceeding expenditures.
Budget Reserves (11.2.5)	To protect against unforeseen events or accumulate money for future purposes. General Fund – maintain reserve to cover at least 40% of estimated yearly revenues. Water Fund – maintain reserve to cover at least 25% of budgeted expenditures.	FY 2023 – Fund balance reserves represent 68% of projected revenues FY 2023 – Cash reserves represent 53% of budgeted expenditures.
Capital Improvement Plan (11.5.1)	Review the needs for capital improvements and develop a five (5) year plan	City Council approved Resolution No. 22-05 – Five (5) Year Capital Improvement Plan on April 26, 2022.
Debt Management (11.9)	Retain or improve AA bond rating from Standard and Poor’s.	Standard and Poor’s rated the April 2021 Refinancing of 2012A Business District bonds as AA.
Police Pension Funding Policy	Obtain an actuarial required (ARC) contribution for the police pension annually.	The 2021 levy was determined by the City’s actuary at \$1,474,465.
Five-Year Forecast	Project the City’s financial condition beyond the operating budget year.	Due to significant unforeseen revenue loss, the City opted to postpone updating the Five-Year forecast for another year.

CHAPTER 11 FINANCIAL POLICIES

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.

SECTION 11.1 ACCOUNTING PRACTICES AND AWARDS

11.1.2 Accounting, Auditing and Financial Reporting

The purpose of the financial reporting portion of the policy is 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.

11.1.3 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).

11.1.4 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.

11.1.5 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.

11.1.6 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.

SECTION 11.2 OPERATING BUDGET POLICY

11.2.1 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. 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 Administrator serves as City Budget Officer.

The City Budget Officer has the following powers and duties:

-
-
- 1 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.
 - 2 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.
 - 3 To compile an annual budget in accordance with state law governing the compilation and contents of budgets.
 - 4 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.
 - 5 To establish and maintain such procedures as shall ensure that no expenditures are made by the City, its departments, commissions or boards except as authorized by the budget.

11.2.2 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, the Business District Debt Service Funds, 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).

11.2.3 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 1st and ending the following April 30th.

11.2.4 Budgetary Balance:

The City will always adopt a balanced operating budget, where operating revenues are equal to, or exceed, operating expenditures. 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 depletion of fund reserves to support recurring operations. Any year end operating surplus will be kept in fund balance as a reserve.

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. From time to time the City may utilize budget reserve of the Capital Improvement Fund to finance the reconstruction or replacement of significant City facilities and other public improvements.

11.2.5 Budget Reserves:

Credit rating agencies carefully monitor levels of fund balance/net assets and unassigned fund balance in the General Fund to evaluate the City's continued creditworthiness. To protect against unforeseen events or to accumulate money for future purposes, the City will maintain the following reserves:

- Cash flow requirement reserves: The City will maintain enough cash on hand to cover disbursements for

sixty (60) days.

- Unforeseen contingencies / extraordinary purposes: The City will maintain a General Fund reserve equal to at least forty percent (40%) of estimated yearly revenues. In the event the General Fund reserve exceeds the 40% of estimated yearly revenues, the excess amount over the 40% maximum may be:
 - Retained in the General Fund as noted in the annual budget ordinance.
 - Transferred to the Capital Improvement Fund as the primary support for ongoing capital improvements.
 - Used for any other purpose as the City Council may direct and approve.
- The Water Fund shall maintain an operating cash reserve balance at a minimum of 25% of annual net budgeted expenditures. All other fund reserve balances shall be designated as a capital reserve balances and will be used to support the construction, repair, rehabilitation or replacement of capital assets serving the combined water utilities.
- 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.
- The operating reserve may be used to supplement the budget during a financial downturn. The use of the reserve may be authorized by the budget ordinance or other Council action. A plan to replenish the required reserves should accompany the request to use reserve funds.
- If the reserves fall below the 40% level established above, then the budget ordinance must include a plan on how to replenish the reserve to the required amount.
- Operating contingencies: The City will budget annually for general miscellaneous contingencies.

11.2.6 Fund Balance Classifications

- A. The City implemented the provisions of GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, for the year ended April 30, 2012. The Statement specifies five (5) classifications of fund balance that describe the relative strength of the spending constraints:
- Nonspendable – amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
 - Restricted – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions or by enabling legislation.
 - Committed – amounts constrained to specific purposes by formal action of the Council (the highest level of decision-making authority). These actions are generally enacted through Council ordinance. To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest-level action to remove or change the constraint.
 - Assigned – amounts the City intends to use for specific purposes as determined by the Council. It is assumed that creation of a fund automatically assigns fund balance.
 - Unassigned – amounts that are available for any purpose. These amounts are only reported in the General Fund.

Fund balance is displayed in the order of the relative strength of the spending constraints placed on the purposes for which resources can be used.

The City's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the City considers committed funds to be expended first followed by assigned and unassigned funds. The City Council

must adopt an ordinance to establish a committed fund balance. This is typically done through the adoption or amendment of the budget. The City Council establishes the assigned fund balance through the adoption or amendment of the budget as intended for a specific purpose.

11.2.7 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 Director shall construct the revenue projections for all City funds. The Finance Director will review all revenue and expenditure projections at various stages of the preparation process. The Finance Director is responsible for preparing a draft budget proposal for City Council review and adoption. The Finance Director'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.

11.2.8 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:

- 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 subclasses 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.
- By a two-thirds vote of the City Council, the Council itself may delete, add to, change or create subclasses 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.
- 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).

SECTION 11.3 REVENUE PERFORMANCE POLICY

11.3.1 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.

The City will monitor closely the more volatile revenue sources including sales taxes, home rule sales taxes, telecommunication taxes, off-track betting host fees, and hotel taxes.

The City's level of services will always be tied back to the more stable revenue sources such as property taxes, water sales, electric utility taxes, income taxes, licenses and permits, fines and forfeitures, and sales and services. During economic downturns, the expansion of core services will be limited to the increase (if any) of these stable revenue sources.

11.3.2 Estimates of Revenue:

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

11.3.3 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.

11.3.4 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.

11.3.5 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.

SECTION 11.4 EXPENDITURE POLICY

The City will maintain a level of expenditures which will provide for the public well-being and safety of the residents. Expenditures will be within the confines of generated revenues, while reserves may be used from time to time to supplement during a financial downturn. A performance-based employee compensation package consistent with sound economic policies is maintained to recruit and retain qualified staff. Cost of Living Adjustments (if any) are based upon amounts provided by comparable communities, internal equity between union and non-union staff, and the Consumer Price Index for the Chicago area.

The City aims to provide high quality employee health benefits, while attempting to conserve costs where possible. Each year the City's broker provides alternative insurance plans and then the City selects the best plan based upon cost and access to care.

The City levies a separate property tax annually to cover the cost of the Police Pension actuarial recommendation.

On an annual basis, the City works with the auditor and the actuary to determine the Other Post-Employment Benefits (OPEB) current and non-current liabilities. The funded status and funding progress are detailed annually in the notes to the financial statements in the Comprehensive Annual Financial Report.

SECTION 11.5 CAPITAL IMPROVEMENT PERFORMANCE POLICY

11.5.1 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.

11.5.2 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 \$25,000 (effective May 1, 2018) or more, a life expectancy of one year or more, and which will be funded by a capital improvement fund rather than an operating department. From time to time the Capital Improvement Fund may be used to finance capital assets which cost less than \$25,000.

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.

11.5.3 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.

11.5.4 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.

11.5.5 Capital Planning Process

Preparation of the CIP is assigned to the City Administrator's Office and Finance Departments, in coordination with the needs expressed by all other operating departments, most commonly, Public Services and Water. The development of the CIP begins with the creation of a capital improvement program proposal form. The form requires that the project or capital equipment be fully described and justified, and the 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.

SECTION 11.6 FIXED ASSETS

The City shall maintain fixed asset records in order to comply with governmental financial reporting standards. Fixed assets shall include equipment, machinery, land, infrastructure, building, and vehicles with a life expectancy of one year or more and meet or exceed the \$25,000 capitalization threshold (effective May 1, 2018). All expenditures related to an infrastructure project will also be capitalized including (engineering and legal fees). Road projects will be only capitalized when the street is completely torn down to the base and rebuilt. Patching projects on City roadways are considered maintenance. Repairs to the water system will only be capitalized if they materially extend the life of the original asset.

SECTION 11.7 ECONOMIC DEVELOPMENT POLICIES

The City will encourage controlled growth of the community following an official Comprehensive Plan for development. The City's economic development efforts are designed to strengthen and diversify the revenue base. The City will actively promote the community as a location for commercial and retail enterprises utilizing

available economic incentives to encourage businesses to choose Oakbrook Terrace. The City will emphasize retention as an important part of economic development. The City will continually be well-informed of and pursue any potential development or redevelopment opportunities. The City will continue to work closely with the Greater Oak Brook Chamber of Commerce.

SECTION 11.8 RISK MANAGEMENT POLICIES

The City of Oakbrook Terrace is committed to provide a safe work environment, manage all risks in an appropriate manner, conduct adequate loss control measures to ensure that liability and workers compensation losses are kept at a manageable level. All losses will be adequately documented; reviewed and follow-up procedures will be conducted to ensure that a safe work environment attitude is directed to all supervisors and employees. The City understands that many losses are unavoidable.

SECTION 11.9 DEBT MANAGEMENT

This policy establishes guidelines for use of debt financing that will allow the City to minimize financing costs and retain or improve its AA bond rating from Standard and Poor’s (or an equivalent rating from a similar firm.) 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.

11.9.1 Conditions under which the City may consider the use of debt financing.

- A. The City may consider the use of debt financing when all of the following conditions apply:
 - for one-time capital improvement projects and unusual equipment purchases,
 - when the project’s useful life, or the projected service life of the equipment, will exceed the term of financing, and
 - when the City has identified revenues sufficient to service the debt, either from existing revenues or increased taxes or fees.
- B. 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), except under exigent circumstances.
- C. The City will use the following criteria to evaluate pay-as-you-go financing versus debt financing in funding capital improvements.

Factors that favor pay-as-you-go financing:

- current revenues and/or adequate fund balances are available to finance the project;
- project phasing could allow the City to finance the project over time without debt;
- additional debt would adversely affect the City’s credit rating; and,
- market conditions are unstable, or the project presents marketing difficulties.

Factors that favor debt financing.

- revenues available for debt service are sufficient and reliable;
- issuance of debt will not jeopardize the City’s AA credit rating;
- market conditions present favorable interest rates and good demand for municipal financing;
- a project is mandated by state or federal requirements and current revenues and fund balances are insufficient to pay project costs;
- 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; and,

- the life of the project or asset financed is ten (10) years or longer.

11.9.2 Debt Issuance Guidelines

- A. Considerations in issuing General Obligation (G.O.) or Revenue Bonds. When the City has the option of using G.O. or revenue bonds, the City will consider the benefits of reduced debt expense and flexibility achievable through G.O. debt versus reserving the City's G.O. debt capacity by issuing revenue debt. The City may use G.O. bonds in lieu of revenue bonds if debt expense can be significantly reduced (as compared to financing with revenue debt) and if special or enterprise fund revenue is sufficient and reliable to fund debt service costs. In such cases, the City Council will adopt ordinances abating the debt tax levies and direct staff to pay debt service costs with alternative revenues.
- B. Credit Enhancements. The City will research the use of credit enhancement, such as insurance, when necessary for marketing purposes or to make the financing more cost-effective.
- C. Debt Structure Guidelines.
 - In general, the City will maintain a debt structure under which 50% of the outstanding principal will be repaid within ten (10) years.
 - The term of financing (final bond maturity) will not exceed the expected useful life of the project or equipment financed with the debt.
 - If the City plans to pay debt service expenses from a specific revenue source, the City will use conservative assumptions in its revenue projections.
- D. Professional Services. To provide assistance in debt issuance, the City will select a financial advisor and/or investment banker and bond counsel on a competitive basis; these advisors will be retained for several years to provide continuity and allow them to develop an understanding of the City's needs.
- E. Competitive versus negotiated debt issuance. The City will generally conduct financing on a competitive basis; however, negotiated financing may be used where market volatility or the use of an unusual or complex financing or security structure causes a concern with regard to marketability, or to support a competitive local financial institution in furthering the City's economic development goals.
- F. Inter-Fund Loans. The City may use inter-fund loans (in lieu of borrowing from private parties) to minimize the expense and administrative effort associated with external borrowing. Inter-fund loans are typically made for relatively short periods of time (under ten (10) years) and relatively low amounts (under one million dollars (\$1,000,000)). Inter-fund loans will be considered to finance high priority needs on a case-by-case basis, only when other planned expenditures in the fund making the loan would not be affected. Inter-fund loans shall be limited to fifteen percent (15%) of the total cash balances in the City's operating funds and the Capital Improvement Fund. Inter-fund loans shall be repaid with interest at a rate similar to the average rate of interest that could be earned through investing short-term funds in the Illinois Funds, the investment pool administered by the Illinois State Treasurer's Office.
- G. Maintenance of specific credit ratings.
 - The City will seek to maintain or improve its current AA bond rating and will specifically discuss with the City Council any proposal which might cause that rating to be lowered.
 - An analysis will be prepared by City staff or financing consultant, under the direction of City staff, for each proposed financing; such analysis will assess the impact of debt issuance on current and future operating and capital budgets and address the reliability of revenues to support debt service payments.

11.9.3 Debt Capacity Guidelines for General Obligation Debt

- A. Direct Debt. To maintain its sound fiscal condition and AA debt rating, the City will limit the amount of debt it will issue and its annual debt service expenses in accordance with the guidelines stated in Section B

below. The guidelines are ranges for measures of debt capacity. Debt within the lower limits of the measures would be considered a low debt level given the City's fiscal, demographic and economic characteristics, while debt in the higher limits of the measures would be considered a moderate debt level. Generally, the City will strive to remain within the range stated below, however, the City may issue debt at the higher levels of the ranges under certain circumstances such as the following:

- The outstanding debt is general obligation debt, but the City is not using property taxes to pay debt service costs;
- The City's debt is at the lower end of the limits;
- The City anticipates that while the amount of debt and/or debt service expenditures might be above the lower end of the limits for a few years, debt will fall below that level thereafter.
- Current and anticipated overlapping debt levels are relatively low.

B. Guidelines for Direct Debt.

- Outstanding General Obligation Debt as a Percent of the Equalized Assessed Valuation (EAV) of Taxable Property

Illinois Statutory non home rule restriction: 8.625% of EAV

Actual City Debt Ratio In 2021: 1.52% City's Home Rule Guideline: 7.00%

- General Obligation Debt Service Expenditures Paid With General Fund Revenues (Non-Utility Related) as a Percent of General Fund Expenditures (including net transfers) and Debt Service Payments

Actual Ratio in Fiscal Year 2021: 0%

Future Guideline: 5%

- General Obligation Debt Service Expenditures Paid With Capital Improvement Fund Revenues (Non-Utility Related) as a Percent of Capital Improvement Fund Expenditures (including net transfers) and Debt Service Payments

Actual Ratio in Fiscal Year 2021: 22%

Future Guideline: 50%

- Debt Service Expenditures Paid with Water Fund Revenues as a Percent of Water Fund Expenditures (including net transfers) and Debt Service Payments

Actual Ratio in Fiscal Year 2021: 0%

Future Guideline: 35%

C. Overlapping Debt. The City will monitor levels of overlapping debt and communicate debt plans with public entities that may issue overlapping debt. The City will take into account overlapping debt in considering both the amount of debt that the City will issue, and the timing of City bond issues.

11.9.4 Debt Administration

A. Financial Disclosure. The City will maintain good communication 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), voluntarily following disclosure guidelines provided by the Securities Exchange Commission and the Government Finance Officers Association unless the cost of compliance with the higher standard is unreasonable. The City will contract with a financial advisor to comply with the continual disclosure undertakings.

B. Monitoring Outstanding Debt.

- The City will monitor all forms of debt annually and include an analysis in the City's Financial Plan; concerns and recommended remedies will be reported to the City Council as necessary.
- The City will monitor bond covenants and federal regulations concerning debt and adhere to those covenants and regulations at all times.
- Investment of Bond Proceeds. The City will invest bond proceeds in accordance with the City's adopted

investment policy and federal arbitrage regulations.

SECTION 11.10 POST ISSUANCE COMPLIANCE POLICIES AND PROCEDURES

At the time of issuance of any tax exempt bonds, the City of Oakbrook Terrace (the “Issuer”) will have executed an arbitrage certificate setting forth its reasonable expectations as to how the bond proceeds will be used, when they will be spent, what the rebate requirements will be, what exemptions to the rebate requirements for which the Issuer may qualify, what elections are being made at closing, what the yield on the bonds is, what the useful life of the assets financed is, and what private use might be made of the bond financed facilities. In a refunding, other relevant information pertaining to the qualification for tax exempt status will be set forth in the arbitrage certificate. The arbitrage certificate, along with the Form 8038G, will be contained in the transcript of proceedings, a copy of which will be retained in the records of the Issuer.

Following closing, it will be important to monitor those items listed above to compare expectations to reality. It will also be important to comply with any covenants that are set forth in the arbitrage certificate or authorizing bond resolution. Finally, it will be important to maintain records that demonstrate such compliance for three years after the bonds or any refunding bonds have been retired. The Finance Director will be primarily responsible for monitoring such compliance during that time period. The Issuer will support this responsibility of the Finance Director by discussions with or retention of Issuer's bond counsel and financial advisor, as needed.

Post issuance compliance will be broken into four (4) areas: use of proceeds, use of facilities, record retention, and continuing disclosure.

11.10.1 Use of Proceeds

The arbitrage certificate contained in the transcript of proceedings will set forth how the bond proceeds are to be allocated to project costs and the expectations as to when they will be spent. Such expectations are to dictate and state whether the financing qualifies for a temporary period. No deviation will be made from the expected use of the bond proceeds without the recommendation of the Finance Director and the approval of the City Council (the “Council”). Timing of expenditures may deviate from the expectations, but any material deviation will be noted by the Finance Director. At the end of any temporary period, the Finance Director, in conference with the bank trustee, shall be responsible to see that no bond proceeds are invested at a yield greater than the yield on the bonds.

The Finance Director will keep track of all records related to the investment of proceeds under the control of the Issuer. All requests for approval to spend such proceeds will be contained in the minutes of the meetings of the Council. The Finance Director will keep copies of all contracts, invoices, bills and cancelled checks (if any), and records related to the investment of proceeds as well as the direction for payment of all project costs and proof of such payments, invoices, bills and cancelled checks (if any). The City Clerk will keep copies of all contracts. At the conclusion of construction, any unspent proceeds will be used to pay debt service on the bonds or call bonds for early redemption.

The Finance Director will develop an arbitrage/rebate tickler system which contains relevant dates relating to rebate exception, calculation and payment, as required for each financing. If the issue qualifies for the small issuer exception to the arbitrage rebate requirements, no rebate calculation will be required. If the Issuer expects to qualify for a spend down exception, the Finance Director will cause a calculation to be done at the end of the relevant spend down period (for example, six (6) months for the six (6) months spend down exception, eighteen

(18) months for the eighteen (18) months spend down exception, and twenty-four (24) months for the twenty-four (24) months spend down exception). If that calculation supports the qualification for the spend-down exception, the report will be retained by the Finance Director.

If the issue fails to qualify for the relevant spend down exception, the Finance Director will review the investments to see if at any time there was an investment at a yield greater than the yield on the bonds as set forth in the arbitrage certificate. If it is determined that no investments were made at any time at a yield greater than the yield on the bonds, the Finance Director shall file a statement to that effect in the Issuer's records. If it is determined that any investments were made at a yield greater than the yield on the bonds, the Finance Director will cause a rebate calculation to be completed by an independent entity qualified to perform such calculations. The calculation shall be commenced at least four (4) months prior to the due date of the rebate payment. The report shall be filed with the Finance Director and a copy provided to the City Clerk. If rebate is owed, it will be paid in a timely manner and proof of filing the Form 8038T will be filed with the records of the Issuer.

If any of the covenants applicable to keeping the interest on the bonds tax exempt are violated, knowingly or unintentionally, the Finance Director shall confer with bond counsel on what remedial or curative steps should be taken to correct the violation. The Finance Director shall also be responsible for exploring and recommending whether a closing agreement under the Tax-Exempt Bonds Voluntary Closing Agreement Program described in Notice 2008-31 should be entered into.

11.10.2 Use of Facilities

The arbitrage certificate will set forth the extent to which non-governmental use of the facilities is expected. Following closing, the Finance Director will monitor the use of such facilities by creating a log for each bond financed facility. Prior to any private use in excess of the initial amount set forth in the arbitrage certificate, the Finance Director will perform a calculation to determine the total amount of private use that will exist following the expanded private use. If such calculation results in a total private use in excess of 5%, the Finance Director will not allow such additional private use of the facilities without consulting bond counsel and receiving an opinion as to whether the additional private use can be allowed and how it can be allowed without violating the regulations relating to the tax-exempt status of the bonds.

At the end of each calendar year, the Finance Director will calculate the percentage of private use that has existed with respect to the bond financed facilities during that calendar year. The calculation as well as any opinion of bond counsel on private use rendered during that calendar year will be retained in the records of the Issuer. Any leases, licenses to use, management agreements, contracts for naming rights or any other documentation related to private use shall be maintained in the records of the Issuer.

The Finance Director shall also retain records of the disposition of any bond financed property and the use of sale proceeds, if any. If replacement property is acquired with sale proceeds, the Finance Director shall continue to track the replacement property as if it were property originally purchased with bond proceeds. Property may be disposed of after the end of its useful life for no consideration. In that case, the Finance Director need not track the use of any replacement property.

11.10.3 Record Keeping

All records related to use of bond proceeds, investment of bond proceeds and use of bond financed facilities and the transcript of proceedings for each tax-exempt bond issue shall be retained for three (3) years beyond the final

maturity of the bonds or refunding bonds issued to refund the bonds. The records shall be kept by the Finance Director or by the bank trustee, if there is one. Minutes and resolutions authorizing the financing and any action related thereto which are not contained in the transcript of proceedings shall be retained by the Finance Director.

11.10.4 Continuing Disclosure

The Finance Director will be responsible for monitoring compliance with the continuing disclosure undertaking executed in connection with the sale of the bonds. The Finance Director shall file the audited statements with the relevant entities within two (2) weeks of receiving the final signed statements. A copy of the filing shall be maintained in the files of the Issuer. The Finance Director shall cause to be filed with the relevant entities any annual disclosure information and notice of the occurrence of any event listed in the continuing disclosure undertaking in a timely manner. The Finance Director shall be authorized to retain the services of an accountant, investment banker or lawyer to assist in complying with the continuing disclosure undertaking.

SECTION 11.11 INVESTMENT POLICY

This investment policy (the “Policy”) applies to the investment of the City’s operating funds. Investments of the Police Pension Fund are covered by a separate policy. This formal policy was approved by the City Council in January of 2001 through Resolution No. R00-14.

11.11.1 General Objectives

The primary objectives, for the City’s investment activities, in priority order, shall be safety, liquidity and yield.

- A. Safety. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to minimize credit risk and interest rate risk.

Credit Risk. The City will minimize credit risk; and the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the safest type of securities.
- Pre-qualifying the financial institutions, intermediaries, and advisors with which the City will do business.
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

Interest Rate Risk. The City will minimize interest rate risk and the risk that the market value of securities in the portfolio will fall due to changes in general interest rate, by:

- Structuring the investment portfolio so that the securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 - Investing operating funds primarily in shorter-term securities, money market funds, or similar investment pools.
- B. Liquidity. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This shall be accomplished by structuring the portfolio so that securities mature concurrently with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio will also have

securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

- C. Yield. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking investment risk constraints and liquidity needs into account. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments will be limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:
- A security with declining credit may be sold early to minimize loss of principal.
 - A security swap may be undertaken if it would improve the quality, yield, or target duration in the portfolio.
 - A security may be sold if the liquidity needs of the portfolio require such a sale.

11.11.2 Standards of Care

- A. Prudence. The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio.
- Investment officers who are acting in accordance with written procedures and this Policy, and who are exercising due diligence shall be relieved of any personal responsibility for the credit risk of an individual security or market price changes, provided that deviations from expectations are reported in a timely fashion, and the liquidity and the sale of securities comply with the terms of this Policy.
 - Investments shall be made with the judgment and care that persons of prudence, discretion and intelligence would exercise under circumstances in the management of their own affairs. Investments shall not be made for speculation, but only based on an appropriate and reasonable balance between the probable investment income to be derived and the probable safety of the investment capital.
- B. Ethics and Conflicts of Interest. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial or investment interests that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual(s) with whom business is conducted on behalf of the City.
- C. Delegation of Authority. Responsibility for the operation of the investment program is hereby delegated to the Finance Director. All parties shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this Policy. Procedures shall include references to: safekeeping, delivery vs. payment, investment accounting, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

11.11.3 Safekeeping and Custody

- A. Authorized Financial Dealers and Institutions. A list will be maintained of financial institutions authorized to provide investment services, as selected by the City Council, and the head of the Finance

Department shall conduct an annual review of the financial condition and registration of all qualified financial institutions on such list. All financial institutions that desire to become qualified for investment transactions must supply the following information:

- Audited financial statements
 - Proof of state registration
 - Certification that officers of the institution have read and understood this Policy and that, on behalf of the institution, its officers agree to comply with this Policy.
- B. Internal Controls. The head of the Finance Department is responsible for designing, establishing and maintaining an internal control structure to ensure and provide reasonable assurance that the assets of the City are protected from loss, theft or misuse. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived from it; and (2) the valuation of costs and benefits requires estimates and judgments by management. Accordingly, the head of the Finance Department shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal control review by the external auditor shall address the following points:
- Control of collusion
 - Separation of transaction authority from accounting and record keeping
 - Custodial safekeeping
 - Avoidance of physical delivery of securities
 - Clear delegation of authority to subordinate staff members
 - Written confirmation of transactions for investments and wire transfers
 - Development of a wire transfer agreement with the lead bank and third-party custodian
- C. Delivery vs. Payment. Where applicable, all trades will be executed by delivery vs. payment (DVP), to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third-party custodian as evidenced by safekeeping receipts.

11.11.4 Suitable and Authorized Investments

- A. Investment Types. The following investments will be permitted by this Policy, however, investment in derivatives of the instruments listed below shall not be permitted:
- U.S. Government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market with a readily determinable market value and which are guaranteed by the full faith and credit of the United States of America as to principal and interest.
 - Interest bearing savings accounts, interest bearing certificates of deposit, but only those that constitute direct obligations of a qualified bank as defined by the Illinois Banking Act and that are insured by the Banking Insurance Fund (BIF).
 - Illinois Funds
 - Local government investment pools, either State administered or administered through joint powers statutes and other intergovernmental agreement legislation.
- B. The investment advisor will be approved by the City Council.
- C. Collateralization.
- It is the policy of the City to require that funds on deposit be covered by FDIC insurance. Some form of collateral must secure funds on deposit in excess of Banking Insurance Fund and Savings Associate Insurance Fund limits. The City will accept any of the following assets as collateral:
 - U.S. Government Securities
 - Obligations of Federal Agencies
 - The fair market value of collateral provided will not be less than 110% of the net amount of

public funds secured. The ratio of fair market value of collateral to the amount of funds secured will be reviewed quarterly and additional collateral will be requested when the ratio declines below the level required. Pledged collateral will be held by the City or in safekeeping and evidenced by a safekeeping agreement. If collateral is held in safekeeping, it must be held by a third party or by an escrow agent of the pledging institution. Collateral agreements will preclude the release of the pledged assets without an authorized signature from the City, however, they will allow for an exchange for collateral of like value.

11.11.5 Investment Parameters

- A. Diversification. The investments shall be diversified by:
- Limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities)
 - Limiting investment in securities that have higher credit risks
 - Investing in securities with varying maturities
 - Investing a portion of the portfolio in readily available funds such as local government investment pools (i.e., Illinois Funds) and money market funds to ensure that appropriate liquidity is maintained to meet ongoing obligations.
- B. Maximum Maturities. To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements as follows:
- Investments shall be purchased with maturities to match current expenditures; future anticipated costs and liability requirements, so that the City will consistently have sufficient cash available for all operating purposes.
 - Reserve funds and other funds with longer-term investment horizons may be invested in longer-term securities if the maturity of such investments is made to coincide as practicable with the expected need for use of the funds.
 - Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds and money market funds to ensure that appropriate liquidity is maintained to meet ongoing obligations.

11.11.6 Reporting

- A. Methods. Each investment firm shall, with the assistance of the Finance Director shall prepare a monthly investment report including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter, and such summary shall be prepared in such a manner as to enable the City Administrator to determine whether investment activities during the reporting period have conformed to this Policy. All such reports shall be provided to the Mayor and City Council. On an as needed basis, the investment firm shall present a report at a City Council meeting concerning the investment transactions and the status of the portfolio. All such summaries and reports shall be provided to the Mayor and City Council and shall include the following:
- Listing of individual securities held at the end of the reporting period.
 - Realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value over a one (1) year period for securities that are not intended to be held until maturity.
 - Average weighted yield to maturity on investments in the investment portfolio as compared to applicable benchmarks.
 - Listing of each investment by its maturity date.
 - Percentage of the total portfolio which each type of investment represents.
- B. Performance Standards. The investment portfolio will be managed in accordance with the parameters

specified within this Policy. The portfolio should produce a market average rate of return during a market/economic environment of stable interest rates.

- C. **Marking to Market.** The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that a review has been performed to determine the value and price volatility of the investment portfolio. In defining market value, consideration should be given to the GASB Statement 31 pronouncement.

11.11.7 Policy Considerations

- A. **Exemption.** Any investment currently held that does not meet the guidelines of this Policy shall be exempted from the requirements of this Policy, however, at maturity or liquidation of such an investment, the monies derived shall be reinvested only as provided by this Policy.
- B. **Amendments.** This Policy shall be reviewed at least every three (3) years by the head of the Finance Department and City Attorney. Any changes must be approved by the City Treasurer and City Administrator, as well as other individual (s) charged with maintaining internal controls.

SECTION 11.12 POLICE OAKBROOK TERRACE PENSION FUNDING POLICY

11.12.1 Applicability & Scope

This policy applies to the calculation of the City of Oakbrook Terrace’s “annual required contribution” (ARC) to the Oakbrook Terrace Police Pension Fund. The police pension trust fund is organized under Article III of the Illinois Pension Code. This policy is in accordance with Governmental Accounting Standards Board Statement No. 67, *Financial Reporting for Pension Plans* and Statement No. 68, *Accounting and Financial Reporting for Pensions*. Under this accounting pronouncement the City is required to adopt a policy documenting its pension funding practices.

11.12.2 Background

The financial objective of a defined benefit pension plan is to fund the long-term cost of benefits provided to the plan participants. In order to assure that the plan is financially sustainable, the plan should accumulate adequate resources in a systematic and disciplined manner over the active service life of benefitting employees. This funding policy outlines the method the City will utilize to decide the actuarially determined contribution to the Oakbrook Terrace Police Pension Fund to fund the long-term cost of benefits to the plan participants and annuitants.

The City believes this funding policy meets the guidelines for state and local governments set by the Pension Funding Task Force convened by the Center for State and Local Government Excellence. The guidelines set by this task force, outline the following objectives detailed below for pension funding policy.

- **Actuarially Determined Contributions.** A pension funding plan should be based upon an actuarially determined annual required contribution (ARC) that incorporates both the cost of benefits in the current year and the amortization of the plan’s unfunded actuarial accrued liability.
- **Funding Discipline.** A commitment to make timely, actuarially determined contributions to the retirement system is needed to ensure that sufficient assets are available for all current and future retirees.
- **Intergenerational equity.** Annual contributions should be reasonably related to the expected

and actual cost of each year of service so that the cost of employee benefits is paid by the generation of taxpayers who receives services from those employees.

- **Contributions as a stable percentage of payroll.** Contributions should be managed so that employer costs remain consistent as a percentage of payroll over time.
- **Accountability and transparency.** Clear reporting of pension funding should include an assessment of whether, how and when the plan sponsor will ensure sufficient assets are available for all current and future retirees.

11.12.3 City Annual Required Contribution (ARC)

The City will determine its ARC to the Oakbrook Terrace Police Pension Fund using the following principles:

- A. The ARC will be calculated by an enrolled actuary.
- B. The ARC will include the normal cost for current service and amortization to collect or refund any under- or over-funded amount.
- C. The normal cost will be calculated using the entry age normal level of percentage of payroll actuarial cost method using the following assumptions:
 - The investment rate of return assumption will be 6.5% per year.
 - The salary increase assumption will be 4.5% per year.
 - Non-economic assumptions, such as rates of separation, disability, retirement, mortality, etc., shall be determined by City management in consultation with the actuary to reflect current experience.
- D. The difference between the accrued liability and actuarial value of assets will be amortized to achieve 100% funding in 2040 based upon a level percentage of payroll.
- E. Actuarial assets will be determined using market valuation.

The City will make its actuarially determined contribution to the Oakbrook Terrace Police Pension Fund through the direct installments of the property tax levy from DuPage County.

11.12.4 Transparency and Reporting

Funding of the Oakbrook Terrace Police Pension Fund should be transparent to vested parties including: plan participants, annuitants, the Oakbrook Terrace Police Pension Board, the City Council, and Oakbrook Terrace residents. In order to achieve this transparency, the following information shall be distributed:

A copy of the annual actuarial valuation for the Oakbrook Terrace Police Pension Board shall be made available to the City Council and the Oakbrook Terrace Police Pension Fund.

The City's Comprehensive Annual Financial Report shall be published on its website. This report includes information on the City of Oakbrook Terrace annual contribution to the Oakbrook Terrace Police Pension Fund, and funded status of the Oakbrook Terrace Police Pension Fund.

Each year, the City Council shall approve the City's annual contribution to the Oakbrook Terrace Police Pension Fund.

The City's annual operating budget shall include the City's contribution to the Oakbrook Terrace Police Fund. The budget for the Oakbrook Terrace Police Pension Fund is controlled by the Oakbrook Terrace Pension Board, in accordance with state law. The budget document shall be published on the City website and made available for public inspection at City Hall.

11.12.5 Review of Funding Policy

Funding a defined benefit pension plan requires a long-term horizon. Assumptions and inputs into the policy should focus on long-term trends, not year –to-year shifts in the economic or non-economic environments. Generally, assumptions or inputs should be evaluated and changed if long-term economic or noneconomic inputs have fundamentally changed or are no longer reasonable. As such, the City will review this policy at least every five (5) years to determine if changes to this policy are needed to ensure adequate resources are being accumulated in the Oakbrook Terrace Police Pension Fund. The City reserves the right to make changes to this policy at any time if it is deemed appropriate.

SECTION 11.13 WIRE TRANSFER POLICY

Authorized wire transfers may only be made by Amy Marrero, City Administrator. In Amy’s absence, Jen Haug, Finance Coordinator, may perform wire transfers between City bank accounts at Harris Bank. Each month the City wires the employee portion of the police pension contribution to the Police Pension Harris bank account. Outside wire transfers to non-City bank accounts may be performed by the Mayor and City Administrator only.

SECTION 11.14 FIVE-YEAR FORECAST

The City will compose a Five-Year forecast to project the City’s financial condition beyond the operating budget year. The Five-Year forecast will be prepared based upon the current level of services. The Five-Year forecast will be presented to the City Council during the budget meetings and will be included in the annual budget document. The Five-Year forecast will identify possible deficits before they transpire so practical steps may be taken to correct future financial challenges. A comparison of actuals versus projections will also be evaluated as part of the five-year forecast.

SECTION 11.15 PURCHASING GUIDELINES (*INCLUDED IN CHAPTER 30, SECTION 65 OF THE MUNICIPAL CODE*)

It is the purpose of this subchapter to assure that all services, materials, equipment, labor, supplies, and personal property are purchased in a manner to assure the best possible price and quality services, materials, equipment, labor, supplies and personal property, giving due consideration to the efficient operation of the city and the costs of administration of any established procedures. This subchapter shall be construed and interpreted in a manner consistent with the various statutes of the state as they may relate to the procurement of services or personal property by the city or, if different procedures are established by the city, in a manner consistent with such procedures. In the event that a specific Illinois statute governs the manner of procurement, and preempts the exercise of home rule authority pursuant to the Illinois Constitution, then the specific requirements of the Illinois statute shall govern over any inconsistent provisions of this subchapter.

11.15.1 Bid Procedures.

(A) Generally. If not included in this subchapter, the office of the City Administrator shall prescribe the requirements to be met whenever competitive bidding is utilized or proposals are solicited or requested. In any instance where the procurement is exempt by virtue of the provisions of this subchapter or Illinois statute, the procurement shall be accomplished in a manner that will be most advantageous to the city, giving due consideration to the cost of and quality of goods and services, the ability of the vendor to perform, or other relevant factors. If not included in this subchapter, the office of the City Administrator may also prescribe the procedures by which competitive bids or proposals for any specific procurement shall be received, the time limit

for receiving such bids or proposals, and the procedure by which bids or proposals shall be opened, accepted, and examined, and by which recommendations for the acceptance or rejection of bids or proposals shall be made to the corporate authorities.

(B) Competitive bidding. When competitive bidding is required or proposals for goods or services, other than professional services, are solicited from vendors, the bid or proposal shall be disqualified from consideration unless the bid is submitted to the city in a sealed envelope in accordance with the provisions of this section. The exterior of the envelope shall contain only the following information: the name, address and responsible contact information, as necessary, of the bidder or vendor making the proposal. If the city collects a bid or proposal that is not sealed or for which the required information is not clearly noted on the outside of the bid, such bid or proposal will be immediately disqualified, and returned unopened to the bidder, if feasible. If a bid or proposal is properly received by the office of the City Administrator, the individual accepting the bid or proposal shall note the date and time that the bid was received and sign his or her name. All bids or proposals shall be kept in a secure location in an office designated by the City Administrator.

(C) Holding and returning bids. Bids or proposals shall not be unsealed and examined until the date and time specified for opening, provided, that prior to the bid or proposal opening, the bidder or vendor making the proposal shall be entitled to withdraw the bid or proposal. If such a request to withdraw is made in writing to the office of the City Administrator, the City Administrator or a designee shall direct that the bid or proposal be returned to the bidder or vendor and notify the department head involved in the procurement of such returned bid or proposal. Once bids or proposals are opened, they may not be withdrawn except upon the approval of the City Council.

11.15.2 Security Deposits for Bids.

(A) On all contracts and purchases, not including professional services, wherein competitive bidding procedures are utilized, if security deposits are required of the bidders, a security deposit, in a form and substance acceptable to the city, of 10% of the actual bid shall be required.

(B) The 10% security deposit designated in division (A) herein shall be in the form of a bank cashier's check, certified check or bank draft payable to the city; provided, however, that if state law allows the bidder or vendor to submit a bid bond or letter of credit for the 10% security deposit in lieu of a cashier's or certified check, then a bid bond with surety or letter of credit may be furnished to the city by the bidder or vendor. The bid bond or security deposit shall be returned to any unsuccessful bidder when a contract has been awarded and signed or all bids have been rejected.

11.15.3 Purchasing Procedures.

Formal competitive bidding, with advertisement, shall not be required for certain purchases specified in this section, provided that any special purchasing procedures designated below shall be followed:

(A) Purchases less than \$5,000 may be authorized by the department head of each department, provided that purchase orders shall be required for purchases of \$2,500 or more and shall be submitted with a minimum of three verbal quotes to be listed on the purchase order itself.

(B) Purchases of at least \$5,000, but less than \$20,000, must be accompanied by a purchase order and may be authorized by a department head but must also be approved by the City Administrator or, in the absence of

the City Administrator, the Mayor. In addition, with the exception of a professional services contract, such purchase order shall meet the soliciting requirements of § 30.69(C) and be submitted with a minimum of three written quotes directly from the vendors.

(C) Any purchase order or contract for goods and services, but not including professional services, of \$20,000 or more shall be let by competitive bidding as provided in § 30.69(A), and shall require presentation to and approval by a majority of the corporate authorities.

(D) Individual purchase orders for the bulk purchase of gasoline and/or diesel fuel for use in city vehicles may be authorized by the Public Services Director, with the approval of the City Administrator, in any amount regardless of whether the total of such individual purchase orders exceeds \$20,000 during any one fiscal year, as long as the purchase complies with § 30.70(A)(3) of this subchapter.

(E) No official, officer or employee may circumvent the limitations of this subchapter by means of "string purchasing" or similar devices.

(F) All purchase orders shall first be submitted to the Finance Department for verification that sufficient funds remain within the approved budget for the issuance of the purchase order. A purchase order may be signed by a department head and then presented to any other individual(s) whose approval is required only after verification that the proposed expenditure has been budgeted and that adequate amounts remain within the line item account. Proposed purchase orders submitted to the Finance Department shall contain the budgeted amount of the prescribed line item account a description of the goods or services, unit cost, quantity, total cost, and such other information as the Finance Department may require.

(G) All purchase orders shall be obtained from the Finance Department and shall be pre-numbered, and proper inventory of same shall be kept by the Finance Department.

(H) Upon issuance of the purchase order, it shall be distributed as follows: original to the vendor, one copy to the Finance Department, and one copy to the requesting department.

(I) All department heads are encouraged to use open purchase orders when dealing with certain vendors with whom the city conducts a significant level of business during any given fiscal year, subject to the approval requirements for purchase orders as established in this section.

(J) All vendor invoices shall be submitted to the Finance Department for payment.

(K) All vendor invoices in the amount of \$2,500 or more shall be submitted to the Finance Department for payment and shall contain a copy of the purchase order and some or all of the following:

- (1) Receipts, receiving tickets, or other evidence of purchase, if appropriate;
- (2) Copy of the bid, contract or other document, if appropriate (only upon first payment if multiple payments are expected);
- (3) Usual and customary documents for the transaction (lien waivers, engineer's or architect's certificates, and the like), if appropriate; and
- (4) Bills of lading, shipping invoices, freight bills, as appropriate.

11.15.4 Bidding Procedures and Requirements.

(A) Except for purchase orders or contracts for professional services, and except for purchases authorized under § 30.68(D) of this subchapter, all purchase orders or contracts for goods and services involving amounts in excess of \$20,000 or more, made by or on behalf of the city, shall be let by competitive bidding after advertisement, to the lowest responsive and responsible bidder.

(B) The sale of all real property and personal property valued over \$20,000 made by or on behalf of the city, shall be let by competitive bidding after advertisement, to the highest responsible bidder.

(C) Except for purchase orders or contracts for professional services, all purchase orders or contracts for goods and services involving amounts of \$5,000 or more, but less than \$20,000, made by or on behalf of the city, shall be let in the open market through a solicitation by mail, telephone, facsimile machine, or e-mail, or otherwise to insure the best interest of the public.

(D) Except for purchases authorized under § 30.68(D) of this subchapter, all individual purchase orders or contracts for the bulk purchase of gasoline and/or diesel fuel for use in city vehicles involving amounts in excess of \$5,000, but less than \$20,000, and made by or on behalf of the city, shall be let in the open market, through a solicitation by mail, telephone, facsimile machine, or e-mail, or otherwise, to insure the best interest of the public.

(Ord. 09-54, passed 4-27-10)

11.15.5 Exemptions from Bidding Requirements.

(A) The following purchases are exempt from the requirements set forth in this subchapter of open and competitive bidding:

(1) Purchase contracts for professional services, which by their nature are not adaptable to award by competitive bidding. Such contracts shall include, but not be limited to, contracts for the services of individuals possessing a high degree of professional skill, such as attorneys, architects, engineers or land surveyors. The requirements to be met and the means and methods to be used in procuring such professional services shall be determined by the City Administrator with the concurrence of the City Council, and the requirements of the Local Government Professional Services Selection Act (ILCS Ch. 50, Act 510, §§ 1 *et seq.*) shall not be applicable to the procurement of such services.

(2) Purchase contracts for supplies, materials, parts, or equipment, which are available only from a single source.

(3) All purchase orders or contracts for goods and services for which the price to be paid by the city has been established within one year preceding the letting of the proposed contract by the city, by open and competitive bidding through an intergovernmental group of municipalities or other local governments, or an agency of the federal, state or county governments.

(4) All purchase orders or contracts for goods or services for which the requirement of advertising for competitive bids is waived by a two-thirds majority vote of the corporate authorities then holding office, except in such instances where open and competitive bidding is required by Illinois statutes that preempt the exercise of home-rule authority.

(B) Nothing in this subchapter herein will serve to prevent the City Council from authorizing procurement from any federal, state or local governmental unit or agency thereof of any such materials, supplies, commodities or equipment as may be made available through the operation of any legislation heretofore or hereinafter enacted even if the procurement does not conform with the competitive bidding requirements of this chapter.

11.15.6 Emergency Exemptions from Advertisement Requirements.

In the event of an emergency or disaster affecting the public health or safety which is: (1) declared by the corporate authorities at a duly noticed or special emergency meeting, which declaration shall require the affirmative vote of a majority of the corporate authorities then holding office and shall set forth the nature of the danger to the public health or safety; or (2) proclaimed by the DuPage County Board Chairman in a "Proclamation of Emergency for DuPage County, Illinois;" or (3) proclaimed by the DuPage County Board Chairman in a "Proclamation of Disaster for DuPage County, Illinois"; or (4) proclaimed by the Mayor, the Mayor pro tem, City Administrator or Police Chief in the event of a local emergency or local disaster, then contracts may be let to the extent necessary to resolve such emergency without public advertisement or compliance with the provisions of this chapter.

11.15.7 Exemption for Employment Contracts.

Employment contracts or agreements in the municipal service shall not be subject to provisions of this subchapter.

11.15.8 Change Orders for Public Works Contracts.

(A) Monitoring of change orders. It is the policy of the city to monitor change orders as revisions to municipal contracts on a timely basis and report such change orders so that any required budgetary revisions can be affected and so that funding can be made available before invoices are processed.

(B) Approval of change orders for public works contracts. Change orders for public works contracts shall be approved only as follows:

(1) The Department Head or Consulting Engineer supervising the public works contract shall submit the change order, together with an explanation of the reason for the change order, to the City Administrator for review.

(2) The City Administrator may approve increases in public works construction and engineering contracts due to change orders, not to exceed in total 10% of the awarded contract amount without City Council approval subject to the following conditions:

(a) No single change order may exceed \$10,000 without City Council approval, and any single change order which exceeds \$10,000 shall be approved only after a written determination that:

(i) the circumstances said to necessitate the change were not reasonably foreseeable at the time the contract was signed;

(ii) the change is germane to the original contract as signed; or

iii) the change order is in the best interest of the city and is authorized by law. The written change order and the written determination shall be preserved in the contract file, which shall be open to the public for inspection.

(b) Any series of change orders, which authorizes an increase in the cost of the public works contract by a total of \$10,000 or more shall be approved only after the City Administrator makes a determination in writing as provided in division (B)(2)(a) of this section. The written change order and the written determination shall be preserved in the contract file, which shall be open to the public for inspection.

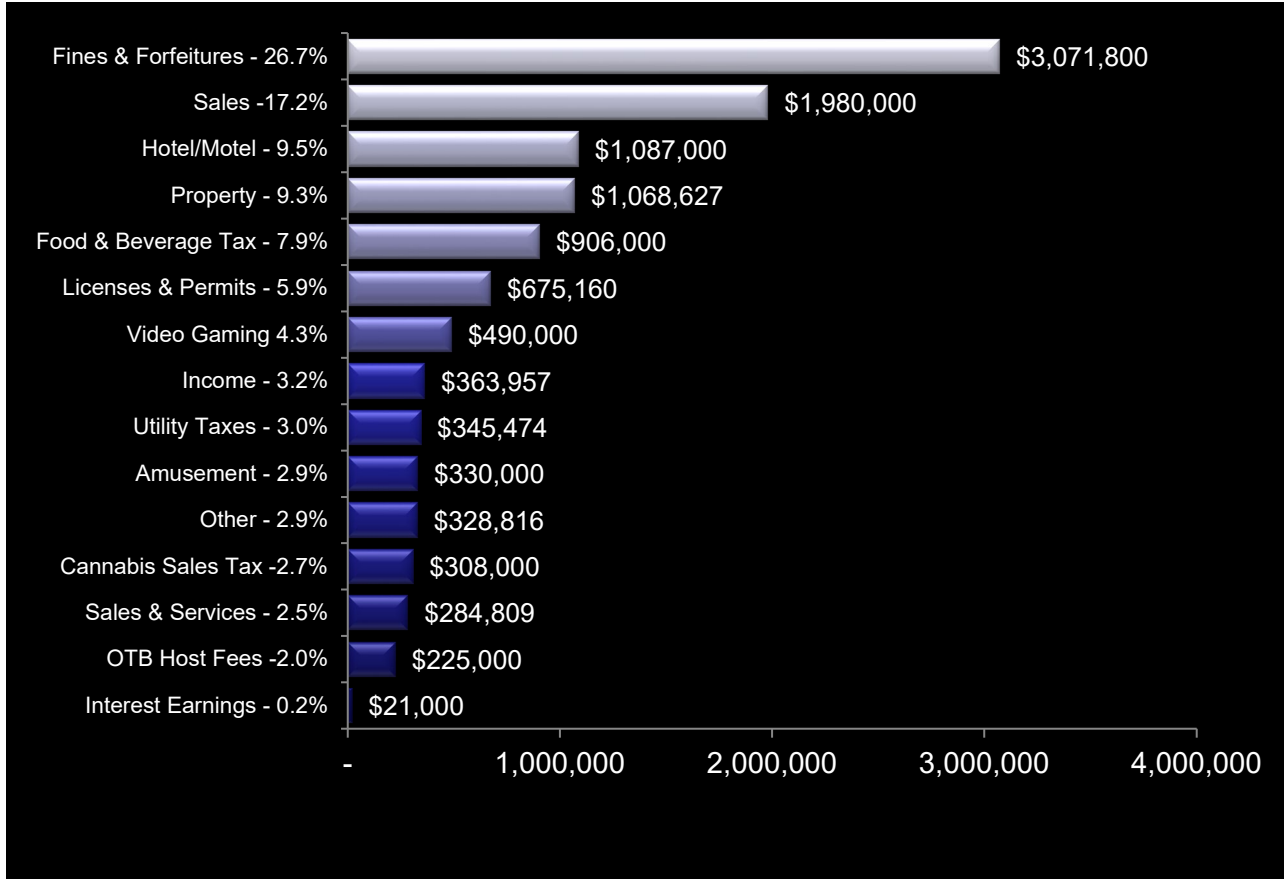
(3) All change orders resulting in increases in public works contracts, which exceed a total of 10% of the awarded contract amount, shall be submitted by the City Administrator to the City Council for approval.

(4) Any proposed change orders resulting in increases in public works contracts, which would exceed a total of 50% of the original awarded contract price if approved, are not allowed. That portion of the proposed change to the original awarded contract work must be re-bid according to the bidding procedures set forth in this subchapter.

(C) Requirement to report change orders to public works contracts. Regardless of the amount, the City Administrator shall report all approvals of change orders, which increase the cost of public works construction and engineering contracts to the City Council, in writing, at the earliest possible time but in any event not later than the next regularly scheduled City Council meeting.

FY 2023

Revenue Sources – General Fund



Fines and forfeitures represent the top revenue source at \$3.07 million. Sales taxes represent the second largest revenue source at \$1.98 million and comprise 17.2% of total revenues. Hotel/Motel taxes represent the City’s third largest revenue source with \$1,087,000 expected for FY 2023. For Fiscal Year 2023 the City Council adopted a Food & Beverage Tax which is estimated to generate \$906,000. Total estimated revenues for FY 2023 is \$11,485,643.



**CITY OF OAKBROOK TERRACE
GENERAL FUND REVENUE
2022/2023 BUDGET**

	Actual 19/20	Actual 20/21	Budget 21/22	Estimated 21/22	Proposed 22/23	Administrator 22/23	Adopted 22/23	% of Total
Taxes	\$ 3,367,334	\$ 3,255,002	\$ 3,331,853	\$ 3,450,724	\$ 3,497,264	\$ 3,497,264	\$ 3,497,264	30.4%
Taxes Collected by OBТ	\$ 2,346,152	\$ 1,438,686	\$ 2,596,278	\$ 2,580,916	\$ 3,727,407	\$ 3,727,680	\$ 3,727,680	32.5%
Licenses & Permits	\$ 623,894	\$ 797,422	\$ 745,580	\$ 621,919	\$ 661,760	\$ 675,160	\$ 675,160	5.9%
Fines & Forfeitures	\$ 4,576,942	\$ 2,963,333	\$ 3,527,300	\$ 2,973,067	\$ 3,061,800	\$ 3,071,800	\$ 3,071,800	26.7%
Sales & Service	\$ 265,146	\$ 272,339	\$ 282,806	\$ 276,517	\$ 284,809	\$ 284,809	\$ 284,809	2.5%
Miscellaneous Revenue	\$ 272,079	\$ 211,679	\$ 229,300	\$ 235,123	\$ 252,796	\$ 228,930	\$ 228,930	2.0%
GENERAL FUND TOTAL	\$ 11,451,552	\$ 8,938,456	\$ 10,713,117	\$ 10,138,266	\$ 11,485,836	\$ 11,485,643	\$ 11,485,643	100.0%

Taxes								
3015 - Police Pen. Prop. Taxes	\$ 1,004,436	\$ 1,027,410	\$ 1,051,890	\$ 1,051,890	\$ 1,068,627	\$ 1,068,627	\$ 1,068,627	9.3%
3020 - Sales Taxes	\$ 1,804,392	\$ 1,764,617	\$ 1,800,000	\$ 1,944,000	\$ 1,980,000	\$ 1,980,000	\$ 1,980,000	17.2%
3025 - Use Tax	\$ 76,273	\$ 95,305	\$ 94,963	\$ 98,435	\$ 103,163	\$ 103,163	\$ 103,163	0.9%
3030 - Telecom Tax	\$ 482,233	\$ 367,669	\$ 385,000	\$ 356,399	\$ 345,474	\$ 345,474	\$ 345,474	3.0%
TOTAL	\$ 3,367,334	\$ 3,255,002	\$ 3,331,853	\$ 3,450,724	\$ 3,497,264	\$ 3,497,264	\$ 3,497,264	30.4%

Taxes Collected By OBТ								
3110 - Income Tax	\$ 209,897	\$ 277,210	\$ 236,661	\$ 337,789	\$ 363,957	\$ 363,957	\$ 363,957	3.2%
3120 - Personal Prop. Replacement Tax	\$ 3,596	\$ 4,204	\$ 3,229	\$ 4,915	\$ 5,747	\$ 5,747	\$ 5,747	0.1%
3121 - Cannabis Excise Tax (State)	\$ 528	\$ 2,094	\$ 1,985	\$ 3,886	\$ 5,364	\$ 5,364	\$ 5,364	0.0%
3130 - Road & Bridge Tax	\$ 6,357	\$ 6,784	\$ 6,500	\$ 6,651	\$ 6,612	\$ 6,612	\$ 6,612	0.1%
3140 - Amusement Tax	\$ 345,818	\$ 6,023	\$ 220,000	\$ 216,136	\$ 330,000	\$ 330,000	\$ 330,000	2.9%
3145 - Video Gaming	\$ 290,062	\$ 290,253	\$ 420,000	\$ 489,987	\$ 490,000	\$ 490,000	\$ 490,000	4.3%
3150 - OTB Tax	\$ 176,693	\$ 223,180	\$ 225,000	\$ 223,191	\$ 225,000	\$ 225,000	\$ 225,000	2.0%
3160 - Hotel/Motel Tax	\$ 1,248,064	\$ 469,650	\$ 885,000	\$ 911,550	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	8.7%
3160-01 Hotel Online Taxes	\$ 27,064	\$ 18,963	\$ 20,000	\$ 26,727	\$ 26,727	\$ 27,000	\$ 27,000	0.2%
3161 - Hotel/Motel Extended	\$ 38,073	\$ 26,292	\$ 30,000	\$ 52,932	\$ 60,000	\$ 60,000	\$ 60,000	0.5%
3170 - Cannabis Sales Tax (City)	\$ -	\$ 114,034	\$ 400,000	\$ 307,152	\$ 308,000	\$ 308,000	\$ 308,000	2.7%
3180 - Food & Beverage Tax	\$ -	\$ -	\$ -	\$ -	\$ 906,000	\$ 906,000	\$ 906,000	7.9%
3190 - Gasoline Fuel Tax	\$ -	\$ -	\$ 147,903	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL	\$ 2,346,152	\$ 1,438,686	\$ 2,596,278	\$ 2,580,916	\$ 3,727,407	\$ 3,727,680	\$ 3,727,680	32.5%

Licenses & Permits								
3210 - Liquor License	\$ 107,037	\$ 102,280	\$ 96,980	\$ 96,980	\$ 102,960	\$ 102,960	\$ 102,960	0.9%
3220 - Business Licenses	\$ 134,269	\$ 137,096	\$ 136,000	\$ 133,632	\$ 136,000	\$ 136,000	\$ 136,000	1.2%
3221 - Massage Licenses	\$ 2,000	\$ 2,250	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
3222 - Bus. Registration Fee	\$ 5,050	\$ 4,525	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600	0.0%
3223 - Contractor Reg Fee	\$ 22,000	\$ 18,400	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.2%
3225 - Video Gaming License	\$ 83,300	\$ 95,667	\$ 94,000	\$ 96,700	\$ 95,600	\$ 109,000	\$ 109,000	0.9%
3230 - Other Licenses	\$ 18,175	\$ 17,350	\$ 16,000	\$ 18,850	\$ 20,000	\$ 20,000	\$ 20,000	0.2%
3240 - Franchise Fees	\$ 77,382	\$ 75,783	\$ 76,000	\$ 79,057	\$ 80,000	\$ 80,000	\$ 80,000	0.7%
3310 - Building Permits	\$ 174,631	\$ 344,072	\$ 300,000	\$ 170,000	\$ 200,000	\$ 200,000	\$ 200,000	1.7%
3320 - Other Permits	\$ 50	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
TOTAL	\$ 623,894	\$ 797,422	\$ 745,580	\$ 621,919	\$ 661,760	\$ 675,160	\$ 675,160	5.9%

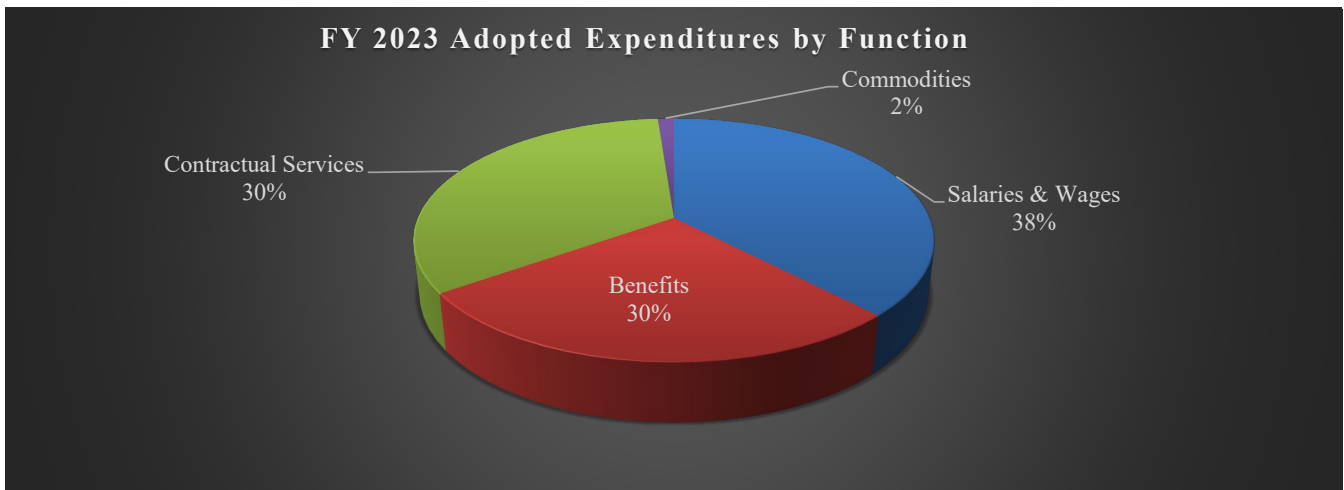


**CITY OF OAKBROOK TERRACE
GENERAL FUND REVENUE
2022/2023 BUDGET**

	Actual 19/20	Actual 20/21	Budget 21/22	Estimated 21/22	Proposed 22/23	Administrator 22/23	Adopted 22/23	% of Total																																																																																																																																																																																																																																																			
Fines & Forfeitures																																																																																																																																																																																																																																																											
3410 - Tickets	\$ 7,380	\$ 630	\$ 2,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%																																																																																																																																																																																																																																																			
3415 - Towing Fees	\$ 20,500	\$ 6,000	\$ 30,000	\$ 16,500	\$ 20,000	\$ 20,000	\$ 20,000	0.2%																																																																																																																																																																																																																																																			
3416 - Traffic Light Enforcement Fines	\$ 4,454,982	\$ 2,850,433	\$ 3,400,000	\$ 2,870,000	\$ 2,950,000	\$ 2,950,000	\$ 2,950,000	25.7%																																																																																																																																																																																																																																																			
3420 - Court Fines	\$ 69,286	\$ 72,235	\$ 70,000	\$ 64,161	\$ 68,000	\$ 68,000	\$ 68,000	0.6%																																																																																																																																																																																																																																																			
3421 - Admin Adjud Fees	\$ 675	\$ 9,750	\$ 3,000	\$ 8,500	\$ 10,000	\$ 10,000	\$ 10,000	0.1%																																																																																																																																																																																																																																																			
3422 - Business License Penalty	\$ 1,700	\$ 1,015	\$ 1,300	\$ 1,273	\$ 1,300	\$ 1,300	\$ 1,300	0.0%																																																																																																																																																																																																																																																			
3423 - E-Citation Tickets	\$ 1,212	\$ 968	\$ 1,000	\$ 1,133	\$ 1,000	\$ 1,000	\$ 1,000	0.0%																																																																																																																																																																																																																																																			
3425 - DUI Tech Fees	\$ 21,206	\$ 22,302	\$ 20,000	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	0.2%	TOTAL	\$ 4,576,942	\$ 2,963,333	\$ 3,527,300	\$ 2,973,067	\$ 3,061,800	\$ 3,071,800	\$ 3,071,800	26.7%	Sales & Service									3520 - Library Fees	\$ 3,271	\$ 2,974	\$ 3,100	\$ 3,574	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	3525 - Rental Inspection Fees	\$ 11,500	\$ 11,500	\$ 11,250	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	0.1%	3530 - Zoning Fees	\$ 16,810	\$ 15,150	\$ 20,000	\$ 13,387	\$ 15,000	\$ 15,000	\$ 15,000	0.1%	3540 - Report Fees	\$ 2,130	\$ 1,425	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	3550 - Vehicle Seizures	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	3560 - Charges for Services	\$ 3,865	\$ 4,741	\$ 3,400	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.0%	3561 - Digital Sign Fees	\$ 96,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	0.9%	3570 - Antenna Income	\$ 131,570	\$ 138,148	\$ 145,056	\$ 145,056	\$ 152,309	\$ 152,309	\$ 152,309	1.3%	TOTAL	\$ 265,146	\$ 272,339	\$ 282,806	\$ 276,517	\$ 284,809	\$ 284,809	\$ 284,809	2.5%	Miscellaneous Revenue									3625 - Recreation Fees	\$ 455	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	0.0%	3650 - Interest Earnings	\$ 127,860	\$ 9,395	\$ 4,800	\$ 873	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	3650-01 Restricted IMET Interest	\$ 8,197	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ -	0.0%	3651 - Investment Income	\$ 83,149	\$ 33,759	\$ 50,000	\$ 2,557	\$ 20,000	\$ 20,000	\$ 20,000	0.2%	3660 - Misc Revenue	\$ 13,963	\$ 6,196	\$ 5,000	\$ 11,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	3661 - July 4 Sponsor	\$ 20,000	\$ -	\$ 30,000	\$ 35,250	\$ 35,000	\$ 35,000	\$ 35,000	0.3%	3661-01 Event Sponsor	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	0.1%	3663 - Dept. of Just. Vest	\$ 1,600	\$ 693	\$ 1,500	\$ 1,035	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	3666 - IPRF Safety Grant	\$ 7,554	\$ 10,678	\$ 8,000	\$ 35,520	\$ 9,325	\$ 9,325	\$ 9,325	0.1%	3667 - CARES Grant	\$ -	\$ 150,958	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	3668 American Rescue Plan Act Grant	\$ -	\$ -	\$ 129,500	\$ 142,753	\$ 142,605	\$ 142,605	\$ 142,605	1.2%	3669 - COVID FEMA Reimbursement	\$ -	\$ -	\$ -	\$ 5,385	\$ 23,866	\$ -	\$ -	0.0%	3999 - Proceeds from Asset Disposal	\$ 9,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	TOTAL	\$ 272,079	\$ 211,679	\$ 229,300	\$ 235,123	\$ 252,796	\$ 228,930	\$ 228,930	2.0%	General Fund Total	\$ 11,451,552	\$ 8,938,456	\$ 10,713,117	\$ 10,138,266	\$ 11,485,836	\$ 11,485,643	\$ 11,485,643	100.0%
TOTAL	\$ 4,576,942	\$ 2,963,333	\$ 3,527,300	\$ 2,973,067	\$ 3,061,800	\$ 3,071,800	\$ 3,071,800	26.7%																																																																																																																																																																																																																																																			
Sales & Service																																																																																																																																																																																																																																																											
3520 - Library Fees	\$ 3,271	\$ 2,974	\$ 3,100	\$ 3,574	\$ 3,000	\$ 3,000	\$ 3,000	0.0%																																																																																																																																																																																																																																																			
3525 - Rental Inspection Fees	\$ 11,500	\$ 11,500	\$ 11,250	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	0.1%																																																																																																																																																																																																																																																			
3530 - Zoning Fees	\$ 16,810	\$ 15,150	\$ 20,000	\$ 13,387	\$ 15,000	\$ 15,000	\$ 15,000	0.1%																																																																																																																																																																																																																																																			
3540 - Report Fees	\$ 2,130	\$ 1,425	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%																																																																																																																																																																																																																																																			
3550 - Vehicle Seizures	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%																																																																																																																																																																																																																																																			
3560 - Charges for Services	\$ 3,865	\$ 4,741	\$ 3,400	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.0%																																																																																																																																																																																																																																																			
3561 - Digital Sign Fees	\$ 96,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	0.9%																																																																																																																																																																																																																																																			
3570 - Antenna Income	\$ 131,570	\$ 138,148	\$ 145,056	\$ 145,056	\$ 152,309	\$ 152,309	\$ 152,309	1.3%	TOTAL	\$ 265,146	\$ 272,339	\$ 282,806	\$ 276,517	\$ 284,809	\$ 284,809	\$ 284,809	2.5%	Miscellaneous Revenue									3625 - Recreation Fees	\$ 455	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	0.0%	3650 - Interest Earnings	\$ 127,860	\$ 9,395	\$ 4,800	\$ 873	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	3650-01 Restricted IMET Interest	\$ 8,197	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ -	0.0%	3651 - Investment Income	\$ 83,149	\$ 33,759	\$ 50,000	\$ 2,557	\$ 20,000	\$ 20,000	\$ 20,000	0.2%	3660 - Misc Revenue	\$ 13,963	\$ 6,196	\$ 5,000	\$ 11,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	3661 - July 4 Sponsor	\$ 20,000	\$ -	\$ 30,000	\$ 35,250	\$ 35,000	\$ 35,000	\$ 35,000	0.3%	3661-01 Event Sponsor	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	0.1%	3663 - Dept. of Just. Vest	\$ 1,600	\$ 693	\$ 1,500	\$ 1,035	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	3666 - IPRF Safety Grant	\$ 7,554	\$ 10,678	\$ 8,000	\$ 35,520	\$ 9,325	\$ 9,325	\$ 9,325	0.1%	3667 - CARES Grant	\$ -	\$ 150,958	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	3668 American Rescue Plan Act Grant	\$ -	\$ -	\$ 129,500	\$ 142,753	\$ 142,605	\$ 142,605	\$ 142,605	1.2%	3669 - COVID FEMA Reimbursement	\$ -	\$ -	\$ -	\$ 5,385	\$ 23,866	\$ -	\$ -	0.0%	3999 - Proceeds from Asset Disposal	\$ 9,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	TOTAL	\$ 272,079	\$ 211,679	\$ 229,300	\$ 235,123	\$ 252,796	\$ 228,930	\$ 228,930	2.0%	General Fund Total	\$ 11,451,552	\$ 8,938,456	\$ 10,713,117	\$ 10,138,266	\$ 11,485,836	\$ 11,485,643	\$ 11,485,643	100.0%																																																																																										
TOTAL	\$ 265,146	\$ 272,339	\$ 282,806	\$ 276,517	\$ 284,809	\$ 284,809	\$ 284,809	2.5%																																																																																																																																																																																																																																																			
Miscellaneous Revenue																																																																																																																																																																																																																																																											
3625 - Recreation Fees	\$ 455	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	0.0%																																																																																																																																																																																																																																																			
3650 - Interest Earnings	\$ 127,860	\$ 9,395	\$ 4,800	\$ 873	\$ 1,000	\$ 1,000	\$ 1,000	0.0%																																																																																																																																																																																																																																																			
3650-01 Restricted IMET Interest	\$ 8,197	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ -	0.0%																																																																																																																																																																																																																																																			
3651 - Investment Income	\$ 83,149	\$ 33,759	\$ 50,000	\$ 2,557	\$ 20,000	\$ 20,000	\$ 20,000	0.2%																																																																																																																																																																																																																																																			
3660 - Misc Revenue	\$ 13,963	\$ 6,196	\$ 5,000	\$ 11,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%																																																																																																																																																																																																																																																			
3661 - July 4 Sponsor	\$ 20,000	\$ -	\$ 30,000	\$ 35,250	\$ 35,000	\$ 35,000	\$ 35,000	0.3%																																																																																																																																																																																																																																																			
3661-01 Event Sponsor	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	0.1%																																																																																																																																																																																																																																																			
3663 - Dept. of Just. Vest	\$ 1,600	\$ 693	\$ 1,500	\$ 1,035	\$ 1,000	\$ 1,000	\$ 1,000	0.0%																																																																																																																																																																																																																																																			
3666 - IPRF Safety Grant	\$ 7,554	\$ 10,678	\$ 8,000	\$ 35,520	\$ 9,325	\$ 9,325	\$ 9,325	0.1%																																																																																																																																																																																																																																																			
3667 - CARES Grant	\$ -	\$ 150,958	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%																																																																																																																																																																																																																																																			
3668 American Rescue Plan Act Grant	\$ -	\$ -	\$ 129,500	\$ 142,753	\$ 142,605	\$ 142,605	\$ 142,605	1.2%																																																																																																																																																																																																																																																			
3669 - COVID FEMA Reimbursement	\$ -	\$ -	\$ -	\$ 5,385	\$ 23,866	\$ -	\$ -	0.0%																																																																																																																																																																																																																																																			
3999 - Proceeds from Asset Disposal	\$ 9,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	TOTAL	\$ 272,079	\$ 211,679	\$ 229,300	\$ 235,123	\$ 252,796	\$ 228,930	\$ 228,930	2.0%	General Fund Total	\$ 11,451,552	\$ 8,938,456	\$ 10,713,117	\$ 10,138,266	\$ 11,485,836	\$ 11,485,643	\$ 11,485,643	100.0%																																																																																																																																																																																																																																	
TOTAL	\$ 272,079	\$ 211,679	\$ 229,300	\$ 235,123	\$ 252,796	\$ 228,930	\$ 228,930	2.0%																																																																																																																																																																																																																																																			
General Fund Total	\$ 11,451,552	\$ 8,938,456	\$ 10,713,117	\$ 10,138,266	\$ 11,485,836	\$ 11,485,643	\$ 11,485,643	100.0%																																																																																																																																																																																																																																																			

**Expenditures by Department/Function for
General Fund Operating Adopted Budget
2022-2023 Budget**

	Salaries & Wages	Other Personnel Benefits	Contractual Services	Commodities	Total	% of Total
Executive Management	\$ 504,183	\$ 171,136	\$ 541,209	\$ 31,825	\$ 1,248,353	11.2%
Police Department	2,709,759	2,427,369	429,755	114,900	5,681,783	51.1%
Building & Zoning	364,333	523,358	110,705	3,900	1,002,296	9.0%
Streets Division	317,824	106,117	165,322	49,450	638,713	5.7%
Tourism	-	-	141,992	-	141,992	1.3%
Police Commission	8,250	631	17,500	610	26,991	0.2%
Finance Department	247,111	54,907	411,543	27,350	740,911	6.7%
Economic Development	-	-	242,000	-	242,000	2.2%
Traffic Light Enforcement	80,548	7,057	1,304,766	-	1,392,371	12.5%
TOTAL	\$ 4,232,008	\$ 3,290,575	\$ 3,364,792	\$ 228,035	\$ 11,115,410	100%



Salaries & Other Personnel Benefits combined represent 68% of all expenditures for the General Fund's Adopted FY 2023 Budget.

HISTORICAL DATA BY FUNCTION

	Actual 19/20	Actual 20/21	Amended Budget 21/22	Estimated 21/22	Adopted 22/23	% Change from FY 2022 Est.
Salaries & Wages	\$ 3,841,383	\$ 3,862,479	\$ 4,013,413	\$ 3,879,288	\$ 4,232,008	9.1%
Other Personnel Benefits	2,704,276	2,799,271	2,858,025	2,755,121	3,290,575	19.4%
Contractual Services	3,709,652	3,110,037	3,485,874	2,984,887	3,364,792	12.7%
Commodities	208,830	156,217	124,024	165,317	228,035	37.9%
Capital Expenditures	2,033	-	-	25,261	-	0.0%
TOTAL	\$ 10,466,177	\$ 9,928,001	\$ 10,481,334	\$ 9,809,873	\$ 11,115,410	13.3%
Percentage Change (%)		-5.1%	5.6%	-1.2%	13.3%	

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**

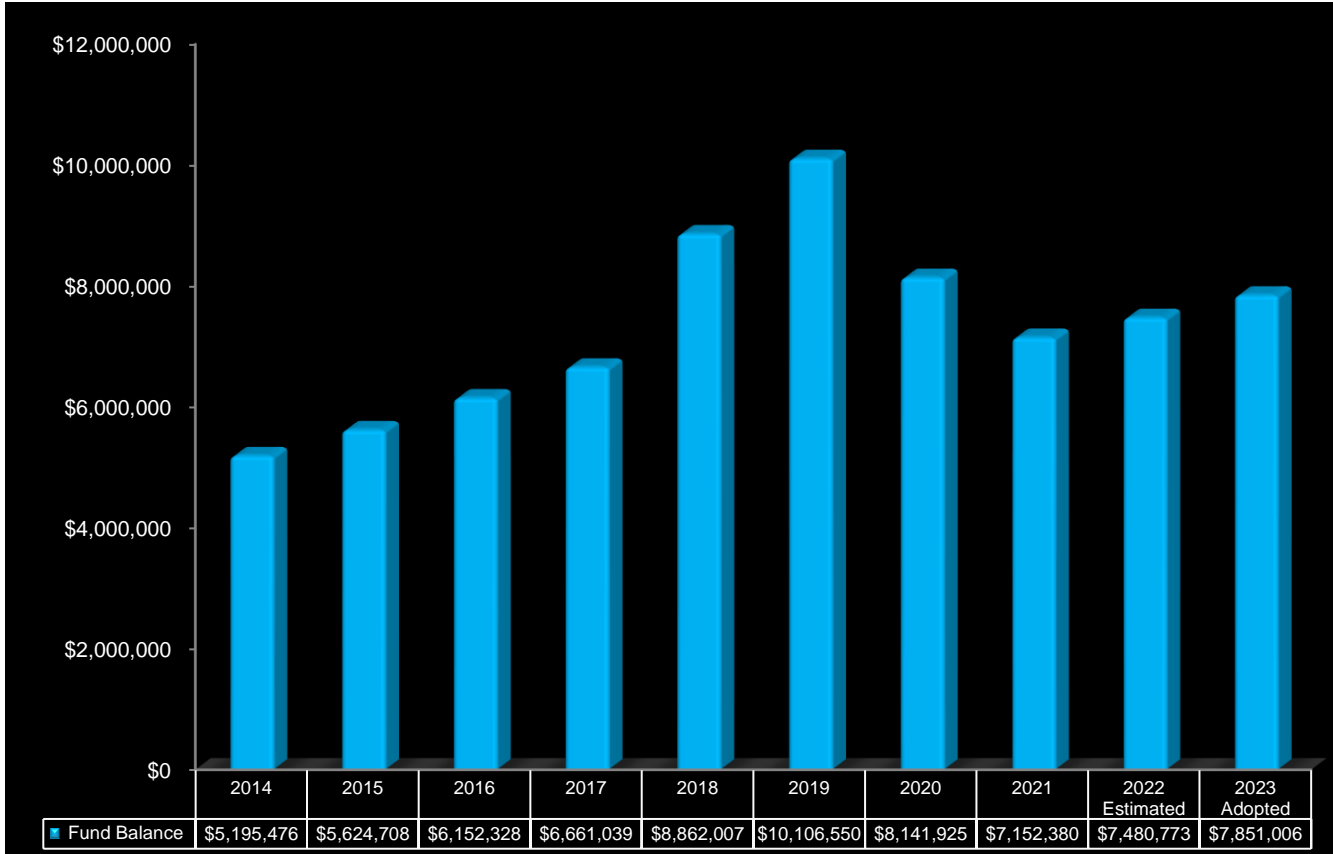
	Actual 19/20	Actual 20/21	Amended Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change from FY 22 Estimate
REVENUE								
Taxes	\$ 3,367,334	\$ 3,255,002	\$ 3,331,853	\$ 3,450,724	\$ 3,497,264	\$ 3,497,264	\$ 3,497,264	1.3%
Taxes Collected by OBТ	2,346,152	1,438,686	2,596,278	2,580,916	3,727,407	3,727,680	3,727,680	44.4%
Licenses & Permits	623,894	797,422	745,580	621,919	661,760	675,160	675,160	8.6%
Fines & Forfeitures	4,576,942	2,963,333	3,527,300	2,973,067	3,061,800	3,071,800	3,071,800	3.3%
Sales & Service	265,146	272,339	282,806	276,517	284,809	284,809	284,809	3.0%
Miscellaneous Revenues	262,778	211,679	229,300	235,123	252,796	228,930	228,930	-2.6%
TOTAL	\$ 11,442,251	\$ 8,938,456	\$ 10,713,117	\$ 10,138,266	\$ 11,485,836	\$ 11,485,643	\$ 11,485,643	13.3%
EXPENDITURES								
Executive Management	\$ 964,664	\$ 971,407	\$ 932,114	\$ 941,466	\$ 1,262,450	\$ 1,262,450	\$ 1,248,353	32.6%
Police Department	5,387,426	5,515,034	5,770,680	5,465,394	5,642,426	5,642,426	5,681,783	4.0%
Building and Zoning	509,753	513,198	581,283	509,769	955,408	982,752	1,002,296	96.6%
Streets Division	642,441	547,742	597,724	607,289	574,171	601,922	638,713	5.2%
Tourism	88,765	52,040	134,378	91,050	141,992	141,992	141,992	55.9%
Police Commission	18,859	10,631	19,399	24,714	26,991	26,991	26,991	9.2%
Finance	503,050	531,287	588,807	641,651	768,576	774,826	740,911	15.5%
Economic Development	283,209	607,852	274,167	278,769	242,000	242,000	242,000	-13.2%
Traffic Light Enforcement	2,068,010	1,178,810	1,582,782	1,249,771	1,389,929	1,389,929	1,392,371	11.4%
TOTAL	\$ 10,466,177	\$ 9,928,001	\$ 10,481,334	\$ 9,809,873	\$ 11,003,943	\$ 11,065,288	\$ 11,115,410	13.3%
Excess(Deficiency) of Revenues over Expenditures	\$ 976,074	\$ (989,545)	\$ 231,783	\$ 328,393	\$ 481,893	\$ 420,355	\$ 370,233	12.7%
Other Financing Sources (Uses)								
Proceeds from Capital Asset Disposal	\$ 9,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer To Bus. Dist. To Pay-off 2010A & 2010B Bonds	\$ (2,950,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other Financing Sources (Uses)	\$ (2,940,699)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Change In Fund Balances	\$ (1,964,625)	\$ (989,545)	\$ 231,783	\$ 328,393	\$ 481,893	\$ 420,355	\$ 370,233	
May 1	\$ 10,106,550	\$ 8,141,925	\$ 7,152,380	\$ 7,152,380	\$ 7,480,773	\$ 7,480,773	\$ 7,480,773	4.6%
April 30	\$ 8,141,925	\$ 7,152,380	\$ 7,384,163	\$ 7,480,773	\$ 7,962,666	\$ 7,901,127	\$ 7,851,006	4.9%

FY 2020 - includes an unassigned fund balance of \$7,759,438

FY 2021 - includes an unassigned fund balance of \$6,735,420

General Fund

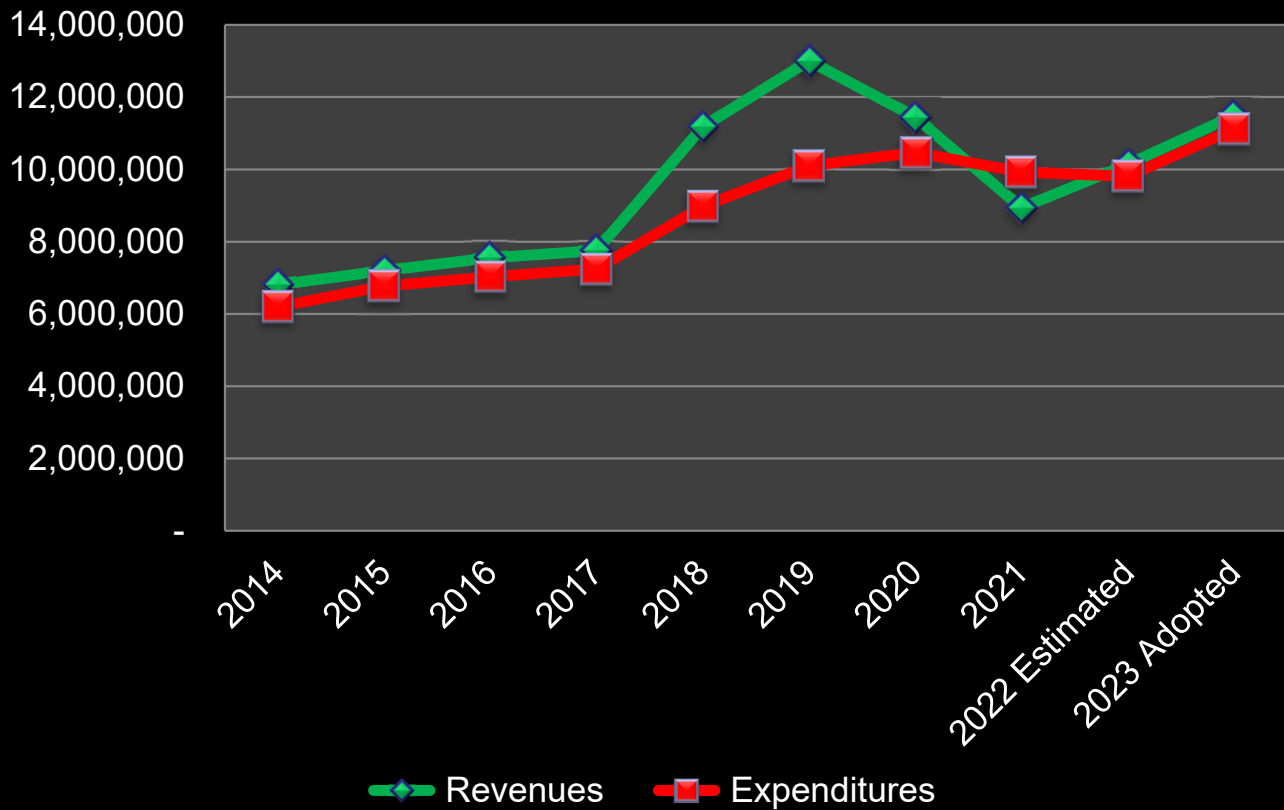
Fund Balance – Increase/Decrease from Prior Year



The FY 2020 General Fund’s fund balance decreased 19% or \$1.9 million from FY 2019. The FY 2021 fund balance was \$7,152,380 and of this \$6,735,420 was unassigned, meaning this amount was not restricted, committed, or assigned for another purpose. The FY 2021 fund balance decreased by 12.2% from the effects of the pandemic, however the City did not have to transfer the anticipated \$1.2 million from Capital to the General Fund to cover a deficit. The FY 2022 fund balance is estimated at \$7,480,773, while the FY 2023 projected fund balance is \$7,851,006.

FY	Fund Balance	Surplus / Deficit	% Change
2014 Actual	5,195,476		
2015 Actual	5,624,708	429,232	8.3%
2016 Actual	6,152,328	527,620	9.4%
2017 Actual	6,661,039	508,711	8.3%
2018 Actual	8,862,007	2,200,968	33.0%
2019 Actual	10,106,550	1,244,543	14.0%
2020 Actual	8,141,925	(1,964,625)	-19.4%
2021 Actual	7,152,380	(989,545)	-12.2%
2022 Estimated	7,480,773	328,393	4.6%
2023 Adopted	7,851,006	370,233	4.9%

General Fund Revenue and Expenditure History



Actual revenues exceeded expenditures in FY 2014 through FY 2020. A surplus of \$976,074 was achieved in FY 2020, while in FY 2021 the General Fund experienced a deficit of \$989,545. FY 2022 is estimated to end with a \$328,393 surplus, and a surplus of \$370,233 is projected for FY 2023.

Fiscal Year	Revenues	Expenditures	Surplus (Deficit)
2014	6,807,648	6,198,793	608,855
2015	7,200,624	6,771,394	429,230
2016	7,555,747	7,028,127	527,620
2017	7,756,087	7,247,372	508,715
2018	11,184,731	8,983,766	2,200,965
2019	13,003,373	10,103,830	2,899,543
2020	11,442,251	10,466,177	976,074
2021	8,938,456	9,928,001	(989,545)
2022 Estimated	10,138,266	9,809,873	328,393
2023 Adopted	11,485,643	11,115,410	370,233



**CITY OF OAKBROOK TERRACE
EXECUTIVE ADMINISTRATION
2022/2023 BUDGET
01-01**

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Amended Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Salaries & Wages	\$ 428,220	378,385	\$ 355,969	\$ 364,125	\$ 396,900	\$ 487,784	\$ 487,784	\$ 504,183	38.5%	27.0%
Other Personnel Benefits	\$ 124,985	111,391	\$ 105,609	\$ 107,444	\$ 114,551	\$ 201,632	\$ 201,632	\$ 171,136	59.3%	49.4%
Contractual Services	\$ 393,329	463,533	\$ 449,445	\$ 449,445	\$ 415,265	\$ 541,209	\$ 541,209	\$ 541,209	20.4%	30.3%
Commodities	\$ 18,129	18,095	\$ 11,100	\$ 11,100	\$ 14,750	\$ 31,825	\$ 31,825	\$ 31,825	186.7%	115.8%
Executive Administration Total	\$ 964,663	971,404	\$ 922,123	\$ 932,114	\$ 941,466	\$ 1,262,450	\$ 1,262,450	\$ 1,248,353	33.9%	32.6%

Salaries & Wages										
4110 - Full-time	\$ 295,263	276,895	\$ 247,773	\$ 255,206	\$ 281,221	\$ 300,152	\$ 300,152	\$ 313,778	23.0%	11.6%
4110-01 COVID Full-time	\$ 19,953	27,733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
4120 - Overtime	\$ 105	49	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ -	0.0%	-100.0%
4130 - Part-time Regular	\$ 17,983	20,297	\$ 24,096	\$ 24,819	\$ 25,800	\$ 61,613	\$ 61,613	\$ 63,747	156.8%	147.1%
4140 - Part-time Other	\$ 79,083	47,911	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	0.0%	0.0%
4151 - Police - Special Events	\$ 5,245	-	\$ 5,500	\$ 5,500	\$ 9,087	\$ 32,000	\$ 32,000	\$ 32,000	481.8%	252.1%
4155 - Public Srv - Special Events	\$ 5,035	1,250	\$ 5,200	\$ 5,200	\$ 5,792	\$ 11,000	\$ 11,000	\$ 11,330	117.9%	95.6%
4156 - Sick Pay Incentive	\$ 2,100	3,850	\$ 2,400	\$ 2,400	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	12.5%	0.0%
4157 - Admin Special Events	\$ 2,728	400	\$ 1,000	\$ 1,000	\$ 1,100	\$ 5,000	\$ 5,000	\$ 5,150	415.0%	368.2%
4171 - Sick Leave Buy Back	\$ -	-	\$ -	\$ -	\$ -	\$ 5,319	\$ 5,319	\$ 5,478	0.0%	0.0%
4190 - Top of the Range Award	\$ 725	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL	\$ 428,220	378,385	\$ 355,969	\$ 364,125	\$ 396,900	\$ 487,784	\$ 487,784	\$ 504,183	38.5%	27.0%

Other Personnel Benefits										
4510 - IMRF	\$ 37,489	38,386	\$ 33,598	\$ 34,606	\$ 34,336	\$ 35,821	\$ 35,821	\$ 36,285	4.9%	5.7%
4515 - 457b	\$ -	-	\$ -	\$ -	\$ -	\$ 34,431	\$ 34,431	\$ 34,564	0.0%	0.0%
4516 - RHS Account	\$ -	-	\$ -	\$ -	\$ -	\$ 21,000	\$ 21,000	\$ 21,000	0.0%	0.0%
4520 - FICA	\$ 31,801	26,386	\$ 26,153	\$ 26,938	\$ 29,158	\$ 33,437	\$ 33,437	\$ 34,655	28.6%	18.9%
4530 - Health Insurance	\$ 42,958	35,351	\$ 34,673	\$ 34,673	\$ 38,984	\$ 60,622	\$ 60,622	\$ 33,898	-2.2%	-13.0%
4531 - H.S.A. Contribution	\$ 8,475	7,400	\$ 7,400	\$ 7,400	\$ 7,060	\$ 10,080	\$ 10,080	\$ 4,480	-39.5%	-36.5%
4540 - Dental Insurance	\$ 2,007	1,730	\$ 1,730	\$ 1,730	\$ 1,954	\$ 3,111	\$ 3,111	\$ 3,111	79.8%	59.2%
4550 - Life Insurance	\$ 1,611	1,463	\$ 1,415	\$ 1,457	\$ 1,423	\$ 1,494	\$ 1,494	\$ 1,507	3.4%	5.9%
4570 - Unemployment Ins	\$ 644	676	\$ 640	\$ 640	\$ 1,636	\$ 1,636	\$ 1,636	\$ 1,636	155.6%	0.0%
TOTAL	\$ 124,985	111,391	\$ 105,609	\$ 107,444	\$ 114,551	\$ 201,632	\$ 201,632	\$ 171,136	59.3%	49.4%

Contractual Services										
5600 - Professional/Technical	\$ 3,886	9,394	\$ 6,000	\$ 6,000	\$ 6,000	\$ 25,000	\$ 25,000	\$ 25,000	316.7%	316.7%
5601 - Codification	\$ 5,190	5,976	\$ 2,500	\$ 2,500	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000	140.0%	20.0%
5605 - Training/Conferences	\$ 897	1,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5610 - Membership/Assoc Fees	\$ 5,136	10,582	\$ 9,000	\$ 9,000	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	33.3%	9.1%
5615 - Meetings	\$ 764	762	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	0.0%
5625 - Terrace Leaves Newsletter	\$ 23,550	15,450	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,900	\$ 18,900	\$ 18,900	5.0%	5.0%
5650 - Physical Exams	\$ 204	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5651 - Employee Assistance Program	\$ 345	345	\$ 520	\$ 520	\$ 600	\$ 630	\$ 630	\$ 630	21.2%	5.0%
5655 - Equipment Lease & Rental	\$ 321	360	\$ 400	\$ 400	\$ 360	\$ 380	\$ 380	\$ 380	-5.0%	5.6%
5660 - Equipment Maint & Repair	\$ 1,635	3,600	\$ 1,700	\$ 1,700	\$ 11,400	\$ 1,800	\$ 1,800	\$ 1,800	5.9%	-84.2%
5660-01 Equip. Serv. Agreement	\$ 628	-	\$ -	\$ -	\$ 480	\$ 504	\$ 504	\$ 504	0.0%	5.0%
5665 - Telephone Service	\$ 4,381	4,269	\$ 4,400	\$ 4,400	\$ 4,200	\$ 4,400	\$ 4,400	\$ 4,400	0.0%	4.8%



**CITY OF OAKBROOK TERRACE
EXECUTIVE ADMINISTRATION
2022/2023 BUDGET
01-01**

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Amended Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Contractual Services Continued										
5668 - Communications	\$ 6,403	47,563	\$ 30,000	\$ 30,000	\$ 34,400	\$ 31,220	\$ 31,220	\$ 31,220	4.1%	-9.2%
5671 - General Legal Services	\$ 98,577	82,825	\$ 95,000	\$ 95,000	\$ 83,000	\$ 90,000	\$ 90,000	\$ 90,000	-5.3%	8.4%
5672 - Prosecutions	\$ 53,156	43,619	\$ 65,000	\$ 65,000	\$ 43,400	\$ 50,000	\$ 50,000	\$ 50,000	-23.1%	15.2%
5673 - Litigation	\$ 739	1,034	\$ 30,000	\$ 30,000	\$ 2,600	\$ 30,000	\$ 30,000	\$ 30,000	0.0%	1053.8%
5673-01 Online Hotel Settlement	\$ 8,931	4,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5673-02 Sales Tax Audit Contingency	\$ -	2,445	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.0%	0.0%
5674 - Labor Relations	\$ 59,737	42,869	\$ 60,000	\$ 60,000	\$ 38,000	\$ 40,000	\$ 40,000	\$ 40,000	-33.3%	5.3%
5675 - Admin Hearing Services	\$ 4,294	7,329	\$ 5,000	\$ 5,000	\$ 3,200	\$ 3,500	\$ 3,500	\$ 3,500	-30.0%	9.4%
5677 - Contingency	\$ -	22,485	\$ 1,500	\$ 1,500	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	233.3%	0.0%
5677-01 COVID Expenses	\$ 6,220	100,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5677-02 COVID Legal Services	\$ 10,749	3,983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5700 - Public Information	\$ 2,960	9,599	\$ 4,425	\$ 4,425	\$ 4,425	\$ 4,425	\$ 4,425	\$ 4,425	0.0%	0.0%
5780 - Special Events Programming	\$ 11,713	22,371	\$ 24,000	\$ 24,000	\$ 44,600	\$ 107,000	\$ 107,000	\$ 107,000	345.8%	139.9%
5781 - July 4th Programming	\$ 69,685	3,882	\$ 78,000	\$ 78,000	\$ 83,500	\$ 90,000	\$ 90,000	\$ 90,000	15.4%	7.8%
5785 - Library Services	\$ 13,229	16,491	\$ 14,000	\$ 14,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	21.4%	0.0%
5790 - Residents Security Rebate	\$ -	-	\$ -	\$ -	\$ 1,400	\$ 750	\$ 750	\$ 750	0.0%	-46.4%
TOTAL	\$ 393,329	463,533	\$ 449,445	\$ 449,445	\$ 415,265	\$ 541,209	\$ 541,209	\$ 541,209	20.4%	30.3%
Commodities										
6110 - Books & Publications	\$ 795	1,277	\$ 600	\$ 600	\$ 750	\$ 325	\$ 325	\$ 325	-45.8%	-56.7%
6120 - Office Supplies	\$ 2,923	3,631	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.0%	0.0%
6125 - Office Furniture	\$ 280	925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
6130 - Supplies	\$ 3,369	3,995	\$ 4,000	\$ 4,000	\$ 6,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	-33.3%
6150 - Software	\$ -	120	\$ -	\$ -	\$ -	\$ 12,200	\$ 12,200	\$ 12,200	0.0%	0.0%
6151 - Hardware	\$ 6,005	2,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
6165 - Recognition	\$ 1,220	1,883	\$ 1,500	\$ 1,500	\$ 3,000	\$ 10,300	\$ 10,300	\$ 10,300	586.7%	243.3%
6170 - Postage	\$ 507	2,756	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.0%	0.0%
6190 - Non-capital equipment	\$ 3,030	1,159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL	\$ 18,129	18,095	\$ 11,100	\$ 11,100	\$ 14,750	\$ 31,825	\$ 31,825	\$ 31,825	186.7%	115.8%
Executive Administration Total	\$ 964,663	971,404	\$ 922,123	\$ 932,114	\$ 941,466	\$ 1,262,450	\$ 1,262,450	\$ 1,248,353	33.9%	32.6%

NARRATIVE REPORT

Department: Executive Administration **Date:** January 2022
Activity: 01-01 **Prepared By:** Amy Marrero

Object Number	Narrative	Adopted
4110	Full-Time	\$313,778
	The budgeted amount represents the salary for the City Administrator, and the Assistant to the City Administrator. Increase is attributable to an overlap of salaries due to the transitioning from the current Assistant who will be retiring, and his replacement.	
4130	Part-time Regular	\$63,747
	Budgeted amount represents two part-time salaries for the Administrative/Special Events Coordinator, and an Administrative Assistant. These positions are estimated to work a combined 2,496 hours in Executive Management. Increase is due to the new Administrative Assistant that replaced a full-time position in the administrative department.	
4140	Part-time Other	\$70,000
	Budgeted amount includes the Mayor/Liquor Commissioner’s annual salary of \$21,000, and six (6) Alderpersons at \$7,000 each (\$42,000), and City Clerk at \$7,000 annually.	
4151	Police-Special Events	\$32,000
	Budgeted amount includes all salary related costs for the Police Department regarding working the City’s Special Events. Significant increase is for working security at the Concert In The Park Series that the City will be hosting this year.	
4155	Public Services – Special Events	\$11,330
	Budgeted amount includes all salary related costs for the Public Services Department regarding working the City’s Special Events. Increase is due to staff working at the Concert In The Park Series that the City will be hosting this year.	
4156	Sick Pay Incentive	\$2,700
	Requested amount funds the City’s incentive program for all eligible employees.	
4157	Admin – Special Events	\$5,150
	Budgeted amount includes all salary related costs for the Administrative Department regarding working the City’s Special Events.	
4171	Sick Leave Buy-Back	\$5,478
	Budgeted number based on new personnel policy where retirees receive 20% of their sick time bank. This falls in line with the Union contract.	
4500	Other Personnel Benefits	\$171,136
	These benefits include IMRF, 457b, FICA, H.S.A. contributions, unemployment insurance, life insurance, and dental & health for eligible persons. Significant increase is attributable to costs regarding a voluntary separation incentive program offered to employees.	

NARRATIVE REPORT

Department: Executive Administration **Date:** January 2022
Activity: 01-01 **Prepared By:** Amy Marrero

Object Number	Narrative	Adopted
5600	Professional/Technical	\$25,000
	Budgeted amount includes a Classification and Compensation Study, and an Organizational Study. Miscellaneous costs are also budgeted for unforeseen services	
5601	Codification	\$6,000
	Annual fee to update the municipal code. This cost may be eliminated due to the approval of the publishing/codification software.	
5610	Membership/Association Fees	\$12,000
	Membership in professional organizations for the City Administrator and the City including: International City/County Management Association (ICMA), Illinois Municipal League (IML), National Public Employers Labor Relations Association (NPELRA), Illinois City/County Management Association (ILCMA), West Central Municipal Conference (WCMC), DuPage Mayors and Managers (DMMC), Metropolitan Mayors Caucus, Chicago Metropolitan Agency for Planning (CMAP), Municipal Clerks, and Public Salary.com.	
5625	Terrace Leaves Newsletter	\$18,900
	Bi-monthly publication, printing, and mailing preparation for the six (6) page <i>Terrace Leaves</i> at an estimated cost of \$2,609 each issue for a total of \$15,654, plus bulk mail cost of \$3,245. This line item could decrease significantly if the city is successful in hiring a part-time Media Specialist.	
5660	Equipment Maintenance & Repair	\$1,800
	Department's share of copier machine use and maintenance, along with phone system repairs.	
5665	Telephone Service	\$4,400
	This figure is the calculated split between all City departments for telephone system charges.	
5668	Communications	\$31,220
	Budgeted amount is for cell phone service for the City Administrator, and the Assistant To The Mayor and City Administrator. The social media consultant is also budgeted here (\$27,720) This line item could decrease significantly if the city is successful in hiring a part-time Media Specialist.	
5671	General Legal Services	\$90,000
	Budgeted figure is for the fees from the Office of the City Attorney and any other general legal service costs.	
5672	Prosecutions	\$50,000
	The amount reflects both regular prosecutions and the in-house DUI prosecution of offenses.	
5673	Litigation	\$30,000
	Budget figure represents litigation services from the City Attorney and other legal firms assisting the City.	

NARRATIVE REPORT

Department: Executive Administration **Date:** January 2022
Activity: 01-01 **Prepared By:** Amy Marrero

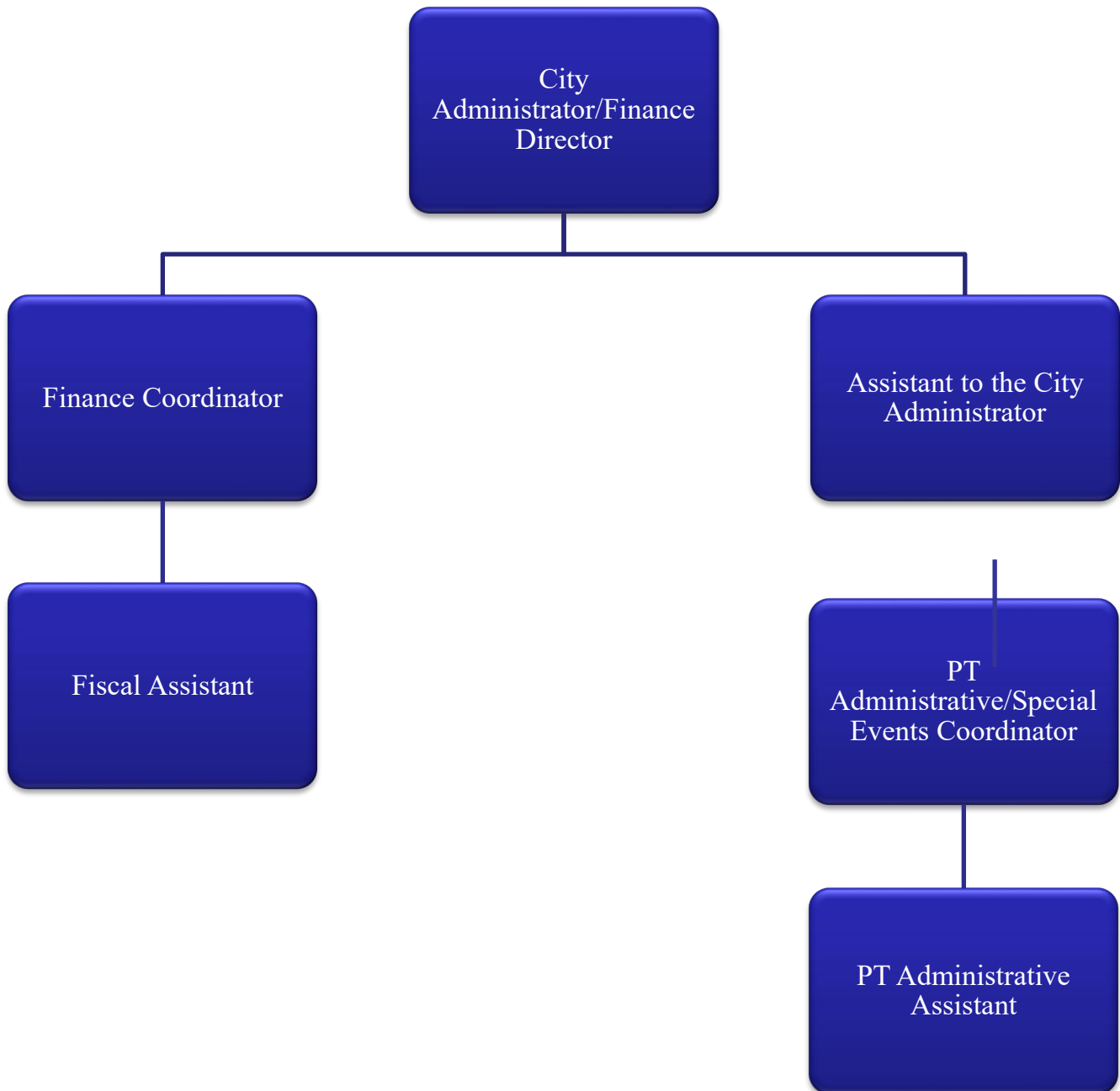
Object Number	Narrative	Adopted
5673-02	Sales Tax Audit Contingency	\$2,500
	The City has contracted with Azavar to perform a compliance audit regarding the City’s sales tax revenue. Azavar’s business model is to address missing revenue and to ensure sales taxes are remitted properly by all relevant parties. They have been successful in finding errors and have been able to secure the missing revenue and fix the errors going forward. Costs are based on a contingency basis. If they find nothing, we pay nothing.	
5674	Labor Relations	\$40,000
	The amount reflects legal fees for human resources related issues.	
5675	Administrative Hearing Services	\$3,500
	Fees provide for an administrative hearing officer required for violations related to the towing ordinance and the business and residential rental licensing program.	
5677	Contingency	\$5,000
	This account is established as a contingency for unforeseen or emergency expenditures.	
5700	Public Information	\$4,425
	Requested amount represents the annual amount for webhosting.	
5780	Special Events Programming	\$107,000
	This budget provides funds for various holiday and special events that occur throughout the year including: Fall Festival \$9,000 Veterans Day Luncheon \$5,000 Christmas Event \$25,000 Concerts In The Park \$60,000 Luminaries \$5,000 Egg Hunt & Kite Fly <u>\$3,000</u> \$107,000	
5781	July 4 th Programming	\$90,000
	Fireworks \$26,450 Rides \$2,400 July 4 th Parade \$5,000 Catering \$20,500 Production Costs \$7,800 Table, Chair, Tent and Cart Rental \$7,800 Variety Artists \$3,800 Band Fees \$7,700 Misc (Decorations, Raffle Gifts) <u>\$8,550</u> \$90,000	

NARRATIVE REPORT

Department: Executive Administration **Date:** January 2022
Activity: 01-01 **Prepared By:** Amy Marrero

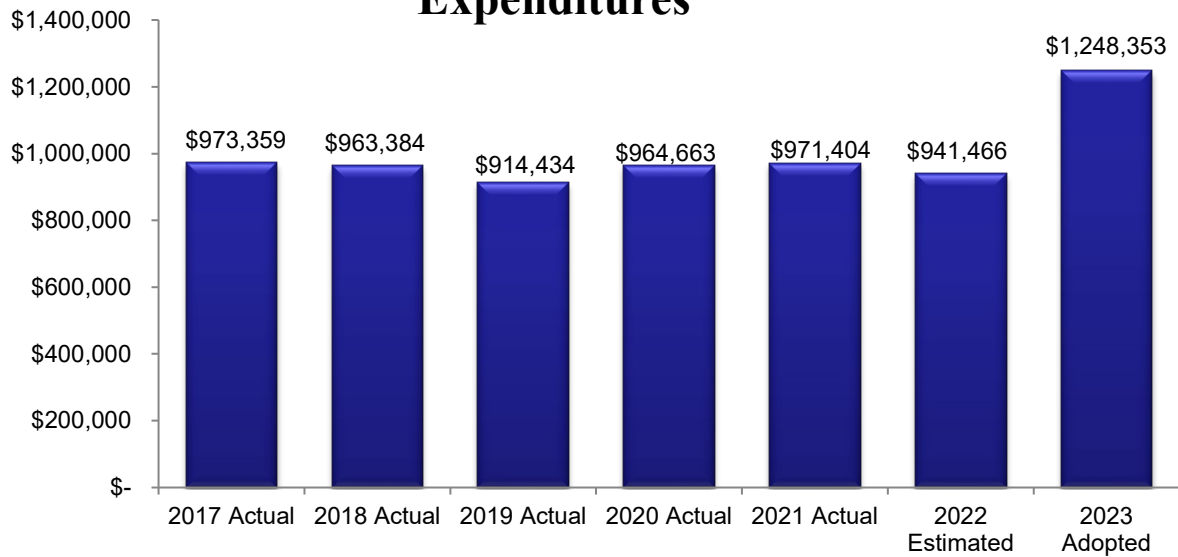
Object Number	Narrative	Adopted
5785	Library Services	\$17,000
	Gross cost for Oakbrook Terrace residents to use the Villa Park Public Library. Household pays 20% of the library rate.	
6150	Software	\$12,200
	Costs are associated with the purchase of cloud-based agenda meeting management software, and an in-house codification software. If approved, this could decrease our codification costs with American Publishing.	
6165	Recognition	\$10,300
	This line item funds employee career milestone awards, retirement plaques, staff appreciation dinner, staff appreciation gift cards and commemoration of events. This line item has increased because costs for the staff appreciation dinner, and gift cards were moved from account 5780.	

Administration / Finance Departments
Organization Chart
Fiscal Year Ended April 30, 2023

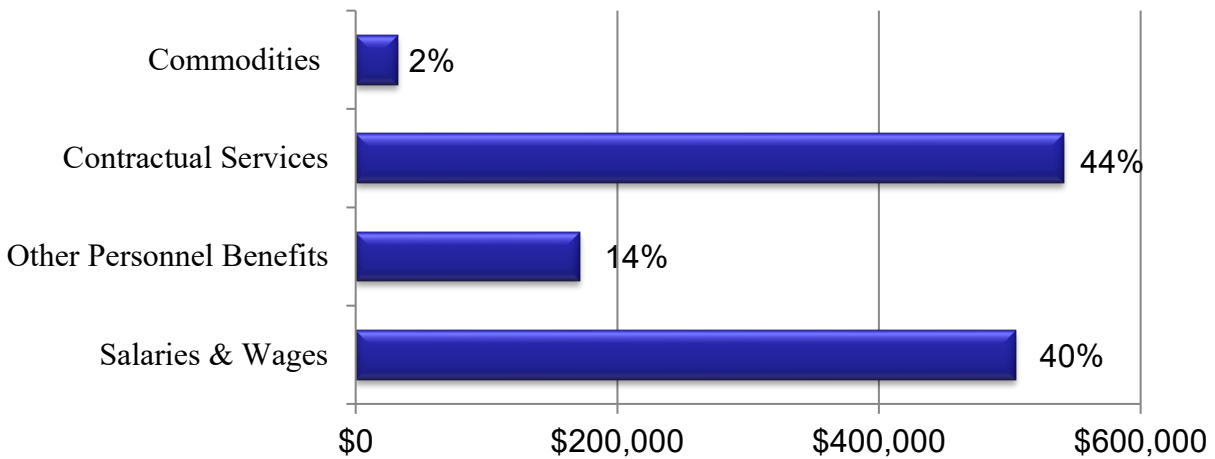


Executive Administration

Executive Administration Historical Expenditures



Salaries Represent 40% of the Adopted Budget



The FY 2023 Executive Administration adopted budget increased by \$316,239 or 33.93% more than the FY 2022 amended budget. The increase is due to increased salaries, personnel benefits, and contractual services. Special events will continue to grow in FY 2023 which effects both salaries and contractual services.

EXECUTIVE ADMINISTRATION DEPARTMENT

MISSION STATEMENT

The Executive Administration Department's mission is to provide the Mayor and City Council with the information needed to make policy decisions, implement these policies, manage staff in an efficient and cost-effective manner, and 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. To develop, implement, and work all special events in the community.

FY 2021-2022 ACCOMPLISHMENTS

1. Executed a contract with Northern Illinois University Center For Governmental Studies to assist in creating a strategic plan and amend our comprehensive plan.
2. Improved communications with residents through Nixle and Constant Contact platforms.
3. Hosted a COVID friendly 4th of July Event, with food, raffle, concert, and fireworks.
4. Hosted Pumpkins in the Park event where children selected a pumpkin and received a decorating kit.
5. Honored local veterans through a Veterans Day recognition event.
6. Hosted the Santa is Coming to Town parade throughout the residential subdivision.
7. Also worked with a resident volunteer committee to resume the holiday luminary program.
8. Successfully negotiated FOP Union Contract for 4 (four) years.
9. Purchased property on Butterfield Road for future City development.
10. Installed No Parking signs on Elder Lane to control traffic during busy school hours.
11. Monitored the development of the Oakbrook Terrace Square Shopping Center. - ***Level 1 Goal #1.3.***

FY 2022-2023 OBJECTIVES

- To work with NIU Center for Governmental Studies to develop a new Strategic Plan and amended Comprehensive Plan to be completed in FY 2023.
- To prepare and recommend an annual operating budget to be adopted prior to May 1st of each year, and to administer the approved expenditure operating and capital plans throughout the fiscal year.
- To 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 such as the West Central Municipal Conference (WCMC), DuPage Mayors and Managers (DMMC), 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 and Administrative Policy.
- 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, Facebook, Nextdoor, and the Oakbrook Terrace Web Page. 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 4th Celebration, Children's Holiday Party, Business Grand Openings, City Wide Garage Sale, Children's Spring Egg Hunt and Kite Fly, the Fall Festival, and the Employee and Elected Officials Holiday Party.
- To streamline the agenda and codification process by purchasing Agenda Management software.
- To complete a Compensation Study to analyze our current salary structure, and to ensure the City is comparable to other communities.
- To complete an Organizational Study that will identify areas of weakness within City operations and finding approaches to eliminating any problems and creating efficiencies.

EXECUTIVE ADMINISTRATION
Fiscal Year 2022-2023 Budget Summary & Performance Measures

	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Estimated Budget FY 2022	Adopted Budget FY 2023
Department Summary					
Salaries & Wages	\$ 428,220	\$ 378,385	\$ 364,125	\$ 396,900	\$ 504,183
Benefits	124,985	111,391	107,444	114,551	171,136
Contractual Services	393,329	463,533	449,445	415,265	541,209
Commodities	18,129	18,095	11,100	14,750	31,825
Department Totals	\$ 964,663	\$ 971,404	\$ 932,114	\$ 941,466	\$ 1,248,353

Executive Administration
Department Performance Measures

Inputs	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Est.
Number of full-time employees*	3.5	3.5	2.5	2.5	1.5
Number of part-time/seasonal employees**	1	1	1	1	0.5
Department Expenditures	\$ 963,384	\$ 914,434	\$ 964,663	\$ 971,404	\$ 941,466

*City Administrator also serves as Finance Director

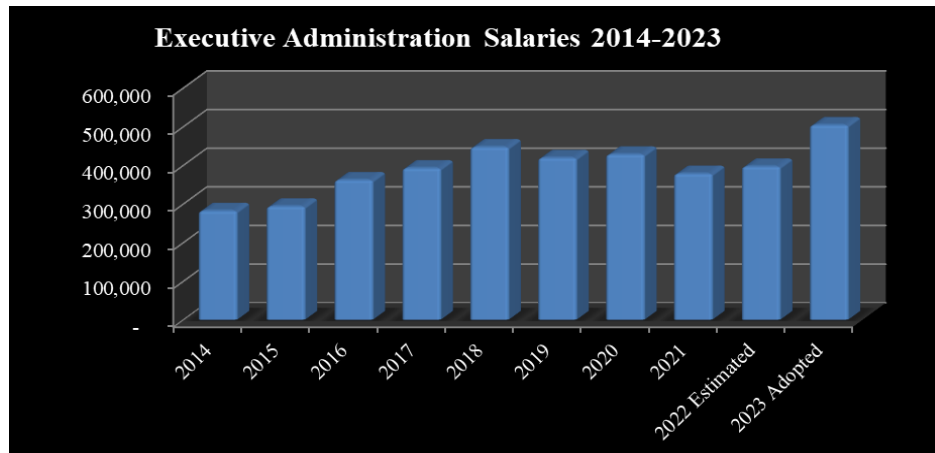
**Administrative Assistant works 50% of time in Executive Administration and 50% in Finance

Outputs	Calendar Year				
	2017	2018	2019	2020	2021
Freedom of Information Act Response	182	177	138	170	177
Ordinances Approved	41	55	64	54	43
Resolutions Approved	17	19	15	8	9
Agendas	24	24	24	24	24
Number of Facebook Social Media Posts	NA	NA	NA	259	403

Effectiveness Measures	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
July 4th Sponsorship Revenue (FY)*	\$ 21,700	\$ 22,300	\$ 20,000	\$ -	\$ 35,250

*July 4, 2020 was canceled due to COVID

Goals	Goals (4 Areas based upon Current Goals)			
	Remain Fiscally Sound	Community Engagement	Enhance Public Health & Safety	Maintain Building & Zoning
Develop Properties & Retain Businesses	X			X
Update City Website		X		
Post on City Facebook page		X		
Continue to hold special events		X		
Evaluate Department Organizational Structures	X			



	2014	2015	2016	2017	2018	2019	2020	2021	2022 Estimated	2023 Adopted
Salaries	282,232	293,732	361,944	392,710	447,126	419,341	428,220	378,385	396,900	504,183



**CITY OF OAKBROOK TERRACE
POLICE DEPARTMENT
2022/2023 BUDGET
01-02**

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Amended Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Salaries & Wages	\$ 2,594,472	\$ 2,671,592	\$ 2,758,117	\$ 2,812,843	\$ 2,626,165	\$ 2,755,830	\$ 2,755,830	\$ 2,709,759	-3.7%	3.2%
Other Personnel Benefits	\$ 2,278,579	\$ 2,406,559	\$ 2,471,612	\$ 2,477,432	\$ 2,373,094	\$ 2,372,813	\$ 2,372,813	\$ 2,427,369	-2.0%	2.3%
Contractual Services	\$ 389,474	\$ 344,775	\$ 417,366	\$ 417,366	\$ 394,541	\$ 422,284	\$ 422,284	\$ 429,755	3.0%	8.9%
Commodities	\$ 122,867	\$ 92,110	\$ 63,039	\$ 63,039	\$ 71,594	\$ 91,500	\$ 91,500	\$ 114,900	82.3%	60.5%
Capital Expenditures	\$ 2,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Police Department Total	\$ 5,387,425	\$ 5,515,036	\$ 5,710,134	\$ 5,770,680	\$ 5,465,394	\$ 5,642,426	\$ 5,642,426	\$ 5,681,783	-1.5%	4.0%

Salaries & Wages

4110-01 - Full-time Administrative	\$ 505,110	\$ 528,703	\$ 511,142	\$ 526,476	\$ 527,847	\$ 530,907	\$ 530,907	\$ 559,078	6.2%	5.9%
4110-02 - Full-time Sergeants	\$ 334,466	\$ 343,116	\$ 367,430	\$ 373,860	\$ 366,730	\$ 368,036	\$ 368,036	\$ 368,036	-1.6%	0.4%
4110-03 - Full-time Patrol Officers	\$ 1,117,837	\$ 1,268,362	\$ 1,362,702	\$ 1,386,549	\$ 1,127,334	\$ 1,291,589	\$ 1,291,589	\$ 1,219,706	-12.0%	8.2%
4110-04 - Full-time Investigations	\$ 197,383	\$ 204,535	\$ 222,658	\$ 226,555	\$ 228,420	\$ 234,382	\$ 234,382	\$ 234,382	3.5%	2.6%
4111-02 - Court Stand-by Sgts	\$ -	\$ 112	\$ 400	\$ 407	\$ 650	\$ 710	\$ 710	\$ 710	74.4%	9.2%
4111-03 - Court Stand-by Patrol	\$ 804	\$ 1,578	\$ 2,400	\$ 2,442	\$ 3,020	\$ 3,169	\$ 3,169	\$ 3,169	29.8%	4.9%
4120-01 - Overtime Administrative	\$ 19,247	\$ 10,985	\$ 8,944	\$ 9,212	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	-72.9%	0.0%
4120-02 - Overtime Sergeants	\$ 51,754	\$ 20,520	\$ 24,161	\$ 24,584	\$ 29,594	\$ 26,185	\$ 26,185	\$ 26,185	6.5%	-11.5%
4120-03 - Overtime Patrol Officers	\$ 163,715	\$ 126,214	\$ 113,575	\$ 115,563	\$ 208,989	\$ 137,733	\$ 137,733	\$ 137,733	19.2%	-34.1%
4120-04 - Overtime Investigations	\$ 6,810	\$ 8,335	\$ 10,325	\$ 10,506	\$ 2,417	\$ 8,004	\$ 8,004	\$ 8,004	-23.8%	231.2%
4130 - Part-time Regular	\$ 77,727	\$ 38,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
4150-02 - Court Time Sergeants	\$ 2,336	\$ 670	\$ 3,100	\$ 3,154	\$ 3,409	\$ 3,200	\$ 3,200	\$ 3,200	1.5%	-6.1%
4150-03 - Court Time Patrol Off.	\$ 27,877	\$ 17,463	\$ 36,600	\$ 37,241	\$ 20,420	\$ 36,435	\$ 36,435	\$ 36,435	-2.2%	78.4%
4160-02 - Holiday Pay Sergeants	\$ 15,946	\$ 13,847	\$ 14,140	\$ 14,387	\$ 12,269	\$ 16,336	\$ 16,336	\$ 16,336	13.5%	33.1%
4160-03 - Holiday Pay Patrol Off.	\$ 43,565	\$ 47,101	\$ 49,218	\$ 50,079	\$ 32,658	\$ 47,254	\$ 47,254	\$ 47,254	-5.6%	44.7%
4160-04 - Holiday Pay Investigations	\$ 10,209	\$ 5,960	\$ 6,189	\$ 6,297	\$ 9,314	\$ 10,910	\$ 10,910	\$ 10,910	73.2%	17.1%
4170-01 - Vacation Buy Back Admin	\$ 4,437	\$ 14,822	\$ 6,624	\$ 6,624	\$ 3,543	\$ 4,211	\$ 4,211	\$ 4,337	-34.5%	22.4%
4170-02 - Vacation Buy Back Sgts	\$ 2,233	\$ 2,233	\$ 2,318	\$ 2,359	\$ 13,375	\$ 2,245	\$ 2,245	\$ 2,245	-4.8%	-83.2%
4170-03 - Vacation Buy Back Patrol	\$ 9,523	\$ 12,549	\$ 5,930	\$ 6,034	\$ 11,406	\$ 4,142	\$ 4,142	\$ 4,142	-31.4%	-63.7%
4170-04 - Vacation Buy Back Invest	\$ -	\$ 5,943	\$ 4,252	\$ 4,326	\$ -	\$ 2,094	\$ 2,094	\$ 2,094	-51.6%	0.0%
4171 - Sick Leave Buy Back	\$ -	\$ -	\$ -	\$ -	\$ 16,081	\$ 19,598	\$ 19,598	\$ 19,598	0.0%	21.9%
4190 - Top of the Range Award	\$ 3,492	\$ -	\$ 6,008	\$ 6,188	\$ 6,188	\$ 6,188	\$ 6,188	\$ 3,705	-40.1%	-40.1%
TOTAL	\$ 2,594,472	\$ 2,671,592	\$ 2,758,117	\$ 2,812,843	\$ 2,626,165	\$ 2,755,830	\$ 2,755,830	\$ 2,709,759	-3.7%	3.2%

Other Personnel Benefits

4510 - IMRF	\$ 44,933	\$ 43,795	\$ 43,075	\$ 44,367	\$ 40,296	\$ 36,340	\$ 36,340	\$ 37,056	-16.5%	-8.0%
4520-01 - FICA Administrative	\$ 45,968	\$ 42,455	\$ 40,753	\$ 41,976	\$ 41,318	\$ 41,601	\$ 41,601	\$ 43,576	3.8%	5.5%
4520-02 - FICA Sergeants	\$ 30,375	\$ 22,712	\$ 31,483	\$ 32,034	\$ 33,821	\$ 31,879	\$ 31,879	\$ 31,879	-0.5%	-5.7%
4520-03 - FICA Patrol Officers	\$ 102,793	\$ 108,987	\$ 120,138	\$ 122,240	\$ 106,666	\$ 116,305	\$ 116,305	\$ 110,750	-9.4%	3.8%
4520-04 - FICA Investigations	\$ 16,482	\$ 17,830	\$ 18,622	\$ 18,948	\$ 18,372	\$ 19,537	\$ 19,537	\$ 19,537	3.1%	6.3%
4530-01 - Health Ins. Administrative	\$ 103,215	\$ 105,786	\$ 93,562	\$ 93,562	\$ 89,163	\$ 89,739	\$ 89,739	\$ 89,739	-4.1%	0.6%
4531-01 - H.S.A. Contrib Admin.	\$ 21,750	\$ 19,775	\$ 17,350	\$ 17,350	\$ 16,515	\$ 15,680	\$ 15,680	\$ 15,680	-9.6%	-5.1%
4531-02 - H.S.A. Contrib. Union	\$ 80,025	\$ 82,950	\$ 82,950	\$ 82,950	\$ 68,950	\$ 67,200	\$ 67,200	\$ 71,680	-13.6%	4.0%
4535-02 - Health/Dental Sergeants	\$ 81,794	\$ 82,562	\$ 81,641	\$ 81,641	\$ 81,641	\$ 84,370	\$ 84,370	\$ 84,370	3.3%	3.3%
4535-03 - Health/Dental Patrol	\$ 314,042	\$ 323,207	\$ 318,287	\$ 318,287	\$ 252,972	\$ 245,188	\$ 245,188	\$ 301,435	-5.3%	19.2%
4535-04 - Health/Dental Invest	\$ 25,081	\$ 28,920	\$ 27,773	\$ 27,773	\$ 27,773	\$ 29,075	\$ 29,075	\$ 29,075	4.7%	4.7%
4535-05 - Health Insurance OPEB	\$ 17,094	\$ 15,622	\$ 15,629	\$ 15,629	\$ 14,996	\$ 15,412	\$ 15,412	\$ 11,436	-26.8%	-23.7%
4540-01 - Dental Ins. Administrative	\$ 5,317	\$ 5,650	\$ 5,189	\$ 5,189	\$ 4,219	\$ 4,188	\$ 4,188	\$ 4,188	-19.3%	-0.7%
4550-01 - Life Ins. Administrative	\$ 1,081	\$ 1,163	\$ 1,170	\$ 1,205	\$ 1,207	\$ 1,219	\$ 1,219	\$ 1,234	2.4%	2.2%
4550-02 - Life Ins. Sergeants	\$ 800	\$ 805	\$ 814	\$ 839	\$ 855	\$ 864	\$ 864	\$ 864	3.0%	1.0%
4550-03 - Life Ins. Patrol Officers	\$ 2,819	\$ 2,929	\$ 3,035	\$ 3,287	\$ 2,692	\$ 2,898	\$ 2,898	\$ 2,898	-11.8%	7.6%
4550-04 - Life Ins. Investigations	\$ 464	\$ 477	\$ 512	\$ 524	\$ 553	\$ 561	\$ 561	\$ 561	7.0%	1.4%
4560-00 - Police Pension	\$ 1,378,856	\$ 1,493,842	\$ 1,563,231	\$ 1,563,231	\$ 1,563,231	\$ 1,563,231	\$ 1,563,231	\$ 1,563,231	0.0%	0.0%
4570-01 - Unemployment Ins. Adm.	\$ 2,140	\$ 2,231	\$ 1,536	\$ 1,536	\$ 1,963	\$ 1,963	\$ 1,963	\$ 1,963	27.8%	0.0%
4570-02 - Unemployment Ins. Serg.	\$ 545	\$ 768	\$ 768	\$ 768	\$ 982	\$ 982	\$ 982	\$ 982	27.9%	0.0%
4570-03 - Unemployment Ins. Patrol	\$ 2,642	\$ 3,583	\$ 3,583	\$ 3,583	\$ 4,254	\$ 3,927	\$ 3,927	\$ 4,581	27.9%	7.7%
4570-04 - Unemployment Ins. Invest	\$ 363	\$ 510	\$ 512	\$ 512	\$ 654	\$ 654	\$ 654	\$ 654	27.7%	0.0%
TOTAL	\$ 2,278,579	\$ 2,406,559	\$ 2,471,612	\$ 2,477,432	\$ 2,373,094	\$ 2,372,813	\$ 2,372,813	\$ 2,427,369	-2.0%	2.3%



**CITY OF OAKBROOK TERRACE
POLICE DEPARTMENT
2022/2023 BUDGET
01-02**

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Amended Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Contractual Services										
5600 - Professional/Technical	\$ 2,637	\$ 805	\$ 2,700	\$ 2,700	\$ 900	\$ 1,000	\$ 1,000	\$ 1,000	-63.0%	11.1%
5605 - Training/Conferences	\$ 6,801	\$ 7,524	\$ 5,470	\$ 5,470	\$ 11,336	\$ 11,475	\$ 11,475	\$ 18,946	246.4%	67.1%
5607 - Continuing Education	\$ -	\$ 2,520	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	0.0%	0.0%
5610 - Membership & Association	\$ 535	\$ 860	\$ 750	\$ 750	\$ 880	\$ 1,000	\$ 1,000	\$ 1,000	33.3%	13.6%
5611 - Support Services	\$ 13,165	\$ 17,173	\$ 18,495	\$ 18,495	\$ 20,635	\$ 20,635	\$ 20,635	\$ 20,635	11.6%	0.0%
5612 - Crime Free Housing	\$ 570	\$ 285	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	0.0%	0.0%
5635 - Deductible Payments	\$ 2,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5650 - Physical Exams	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 527	\$ 527	\$ 530	\$ 530	\$ 530	\$ 530	\$ 530	\$ 530	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 5,393	\$ 6,980	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	0.0%	0.0%
5660-01 Equipment Service Agreement	\$ 8,627	\$ 8,412	\$ 12,865	\$ 12,865	\$ 13,050	\$ 12,609	\$ 12,609	\$ 12,609	-2.0%	-3.4%
5663 - Vehicle Maint & Repair	\$ 31,221	\$ 40,511	\$ 30,000	\$ 30,000	\$ 16,600	\$ 30,000	\$ 30,000	\$ 30,000	0.0%	80.7%
5665 - Telephone Service	\$ 9,232	\$ 4,528	\$ 4,800	\$ 4,800	\$ 4,800	\$ 5,100	\$ 5,100	\$ 5,100	6.3%	6.3%
5668 - Communications	\$ 10,563	\$ 10,550	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,550	\$ 11,550	\$ 11,550	5.0%	5.0%
5680 - DuComm	\$ 228,269	\$ 180,027	\$ 252,556	\$ 252,556	\$ 248,399	\$ 253,585	\$ 253,585	\$ 253,585	0.4%	2.1%
5695 - Animal Control	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	-100.0%	0.0%
5705 - Filing Fees	\$ 1,124	\$ 168	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
5715 - Uniform Allowance	\$ 19,623	\$ 12,833	\$ 15,800	\$ 15,800	\$ 15,800	\$ 15,800	\$ 15,800	\$ 15,800	0.0%	0.0%
5720 - Printing	\$ 2,336	\$ 1,305	\$ 3,000	\$ 3,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	-33.3%	100.0%
5758 - Utilities	\$ 3,320	\$ 4,867	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,800	\$ 4,800	\$ 4,800	6.7%	6.7%
5770 - Building Maintenance	\$ 11,353	\$ 12,385	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,500	\$ 10,500	\$ 10,500	5.0%	5.0%
5770-01 Build. Maint. Serv. Agreement	\$ 28,517	\$ 31,514	\$ 31,000	\$ 31,000	\$ 25,000	\$ 26,300	\$ 26,300	\$ 26,300	-15.2%	5.2%
5780 - Special Events	\$ 3,443	\$ -	\$ 3,000	\$ 3,000	\$ 3,211	\$ 5,000	\$ 5,000	\$ 5,000	66.7%	55.7%
TOTAL	\$ 389,474	\$ 344,775	\$ 417,366	\$ 417,366	\$ 394,541	\$ 422,284	\$ 422,284	\$ 429,755	3.0%	8.9%
Commodities										
6110 - Books & Publications	\$ 835	\$ 899	\$ 830	\$ 830	\$ 600	\$ 600	\$ 600	\$ 600	-27.7%	0.0%
6120 - Office Supplies	\$ 4,879	\$ 6,153	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	0.0%	0.0%
6125 - Office Furniture	\$ 954	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	0.0%
6126 - Towing Expenses	\$ 496	\$ 101	\$ 500	\$ 500	\$ 300	\$ 500	\$ 500	\$ 500	0.0%	66.7%
6130 - Supplies	\$ 4,297	\$ 1,949	\$ 6,000	\$ 6,000	\$ 3,000	\$ 7,000	\$ 7,000	\$ 7,000	16.7%	133.3%
6131 - DUI Equipment	\$ 39,159	\$ 42,657	\$ 300	\$ 300	\$ -	\$ -	\$ -	\$ -	-100.0%	0.0%
6150 - Software	\$ 8,095	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
6151 - Hardware	\$ 9,470	\$ 325	\$ -	\$ -	\$ 4,794	\$ -	\$ -	\$ -	0.0%	-100.0%
6170 - Postage	\$ 1,209	\$ 1,460	\$ 1,200	\$ 1,200	\$ 1,400	\$ 1,500	\$ 1,500	\$ 1,500	25.0%	7.1%
6180 - Fuel	\$ 35,853	\$ 26,618	\$ 36,000	\$ 36,000	\$ 42,200	\$ 57,600	\$ 57,600	\$ 81,000	125.0%	91.9%
6190 - Non-Capital Equipment	\$ 17,620	\$ 11,872	\$ 12,909	\$ 12,909	\$ 14,000	\$ 16,000	\$ 16,000	\$ 16,000	23.9%	14.3%
TOTAL	\$ 122,867	\$ 92,110	\$ 63,039	\$ 63,039	\$ 71,594	\$ 91,500	\$ 91,500	\$ 114,900	82.3%	60.5%
Capital Expenditures										
7130 - Vehicles	\$ 2,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL	\$ 2,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Police Department Total	\$ 5,387,425	\$ 5,515,036	\$ 5,710,134	\$ 5,770,680	\$ 5,465,394	\$ 5,642,426	\$ 5,642,426	\$ 5,681,783	-1.5%	4.0%

NARRATIVE REPORT

Department: Police Department **Date:** January, 2022
Activity: 01-02 **Prepared By:** Chief Calvello

Object Number	Narrative	Adopted								
4110	Full-time Salaries	\$2,381,202								
	<p>Administrative and Command Staff includes the Chief, Deputy Chief, Records Supervisor, Administrative Secretary, and two Records Specialists. Unionized employee's salaries are based on negotiated contract. Budgeted amount includes department staffing as follows:</p> <table> <tr> <td>Administrative and Command Staff (6)</td> <td align="right">\$559,078</td> </tr> <tr> <td>Sergeants (3) -</td> <td align="right">\$368,036</td> </tr> <tr> <td>Patrol Officers (13) -</td> <td align="right">\$1,219,706</td> </tr> <tr> <td>Investigations (1) Sgt & (1) Officer</td> <td align="right">\$234,382</td> </tr> </table>	Administrative and Command Staff (6)	\$559,078	Sergeants (3) -	\$368,036	Patrol Officers (13) -	\$1,219,706	Investigations (1) Sgt & (1) Officer	\$234,382	
Administrative and Command Staff (6)	\$559,078									
Sergeants (3) -	\$368,036									
Patrol Officers (13) -	\$1,219,706									
Investigations (1) Sgt & (1) Officer	\$234,382									
4111	Court Stand-By	\$3,879								
	<p>Budgeted amount is for officer's stand-by pay before court appearances as per the contract.</p> <table> <tr> <td>Sergeants -</td> <td align="right">\$710</td> </tr> <tr> <td>Patrol Officers -</td> <td align="right">\$3,169</td> </tr> </table>	Sergeants -	\$710	Patrol Officers -	\$3,169					
Sergeants -	\$710									
Patrol Officers -	\$3,169									
4120	Overtime	\$174,422								
	<p>Overtime is categorized by personnel sub-division:</p> <table> <tr> <td>Administrative Staff -</td> <td align="right">\$2,500</td> </tr> <tr> <td>Sergeants -</td> <td align="right">\$26,185</td> </tr> <tr> <td>Patrol Officers -</td> <td align="right">\$137,733</td> </tr> <tr> <td>Investigations -</td> <td align="right">\$8,004</td> </tr> </table>	Administrative Staff -	\$2,500	Sergeants -	\$26,185	Patrol Officers -	\$137,733	Investigations -	\$8,004	
Administrative Staff -	\$2,500									
Sergeants -	\$26,185									
Patrol Officers -	\$137,733									
Investigations -	\$8,004									
4150	Court Time	\$39,635								
	<p>Court Time includes officer's appearances in felony, misdemeanor, and traffic court for trials and pre-trial motions. Court time is broken out by personnel divisions:</p> <table> <tr> <td>Sergeants Court Appearances -</td> <td align="right">\$3,200</td> </tr> <tr> <td>Patrol Officers Court Appearances -</td> <td align="right">\$36,435</td> </tr> </table>	Sergeants Court Appearances -	\$3,200	Patrol Officers Court Appearances -	\$36,435					
Sergeants Court Appearances -	\$3,200									
Patrol Officers Court Appearances -	\$36,435									

NARRATIVE REPORT

Department:	<u>Police Department</u>	Date:	<u>January, 2022</u>
Activity:	<u>01-02</u>	Prepared By:	<u>Chief Calvello</u>

Object Number	Narrative	Adopted						
4160	Holiday Pay	\$74,500						
	<p>Budgeted amount is for department personnel working paid holidays and holiday benefit by employment group:</p> <table border="0"> <tr> <td>Sergeants -</td> <td align="right">\$16,336</td> </tr> <tr> <td>Patrol Officers -</td> <td align="right">\$47,254</td> </tr> <tr> <td>Investigators -</td> <td align="right">\$10,910</td> </tr> </table>	Sergeants -	\$16,336	Patrol Officers -	\$47,254	Investigators -	\$10,910	
Sergeants -	\$16,336							
Patrol Officers -	\$47,254							
Investigators -	\$10,910							
4170	Vacation Buy Back	\$12,818						
	<p>Union employees are entitled to sell back one week of vacation per labor agreement. Request is based on assumption of one investigator, one sergeant, two patrol officers, and the Chief selling back vacation.</p>							
4171	Sick Leave Buy Back	\$19,598						
	<p>Upon retirement, union employees with at least twenty (20) years of service to the City will be reimbursed at 20% of his/her rate of pay for 180 days or less of unused sick leave.</p> <p align="center">(2) Sergeants (1) Patrol Officer</p>							
4190	Top of the Range Award	\$3,705						
	<p>The budgeted amount is comprised of the following percentages:</p> <p align="center">Records Supervisor – 3% (1) Records Specialist – 2%</p>							
4500	Other Personnel Benefits	\$2,427,369						
	<p>These benefits include IMRF, FICA, police pension, H.S.A. Contributions, and insurance for life, dental, health and unemployment.</p>							
5600	Professional & Technical Services	\$1,000						
	<p>Police Department’s share of EAP services, in addition to miscellaneous other services that may be needed.</p>							

NARRATIVE REPORT

Department: Police Department **Date:** January, 2022
Activity: 01-02 **Prepared By:** Chief Calvello

Object Number	Narrative	Adopted
5605	Training and Conferences	\$18,946
	NEMRT \$2,565 = 27 officers/civilian at \$95 each, plus \$3,000 course fees \$5,565	
	IL Homicide Investigation Association \$800	
	NIPAS Training Luncheons \$100	
	Safekids Worldwide/Child Safety Seat \$200	
	IL Association Chiefs on Police Training \$50	
	Basic Academy Training \$7,471	
	Other Training (In-House Training, Materials, Non-NEMRT Fees, etc.) \$4,760	
5607	Continuing Education	\$3,500
	Tuition reimbursement provided under terms of union contract.	
5610	Membership & Association Fees	\$1,000
	Illinois Law Enforcement Alarm Systems (\$140), DuPage County Chiefs Of Police Association (\$300), International Association Of Chiefs Of Police (\$220), Illinois Association Of Chiefs Of Police (\$300), and Illinois Police Association (\$40)	
5611	Support Services	\$20,635
	Merit Emergency Response Invest Team (Merit) \$6,500	
	Leads Online Annual Support \$1,758	
	Northern Illinois Police Alarm System (Nipas) \$1,535	
	Frontline Tracker Software Renewal \$1,600	
	PowerDMS \$1,697	
	DuPage Children's Center \$1,000	
	Annual Evidence Software Support \$965	
	Elmhurst Pd Range Rental Fee \$750	
	Transunion Detective Database \$900	
	Police Lineup Cloud Software Maintenance \$600	
	Critical Reach Annual Support Fee \$330	
	Miscellaneous \$3,000	

NARRATIVE REPORT

Department:	Police Department	Date:	January, 2022
Activity:	01-02	Prepared By:	Chief Calvello

Object Number	Narrative	Adopted
5660	Equipment Maintenance & Repair	\$5,600
	Budgeted amount is for annual service on departmental equipment including: Konica Minolta (PD Copier) \$3,000 Municipal Electronics (Radar ReCert) \$700 Miscellaneous \$1,900	
5660-01	Equipment Service Agreement	\$12,609
	Vigilant Mobile LPR @\$525/camera x 4 \$2,100 Amped Five Service Renewal (video surveillance) \$1,275 IDEMIA (Live Scan maintenance), formerly MorphoTrak \$5,183 Axon (5 Tasers) \$1,551 B&B Networks – Phone System \$2,500	
5663	Vehicle Maintenance & Repair	\$30,000
	Budgeted amount includes non-warranty vehicle repairs, car washes, and battery maintenance.	
5665	Telephone Service	\$5,100
	Department’s share of phone system charges.	
5668	Communication	\$11,550
	Ten (10) Verizon cellular telephones and thirteen (13) cellular modem service for Mobile Data Terminals.	
5680	DuComm	\$253,585
	Fair share for 21 officers Quarterly Shares \$241,585 Fair share of the new DuComm Communications Center \$12,000	

NARRATIVE REPORT

Department: Police Department **Date:** January, 2022
Activity: 01-02 **Prepared By:** Chief Calvello

Object Number	Narrative	Adopted
5705	Filing Fees	\$1,000
	Processing fees, subpoena fees, notaries, and Live Scan fee for liquor licenses.	
5715	Uniform Allowance	\$15,800
	Patrol Replacement—3 Sergeants & 14 Patrol Officers Detective Clothing Allowance (quarterly)—2 Detectives Administrative (Chief, Deputy Chief, Records Personnel)	
5720	Printing	\$2,000
	Printing of forms, reports, business cards, citations, parking tickets, placards, etc.	
5758	Utilities	\$4,800
	Costs associated with the Police Station utilities.	
5770	Building Maintenance	\$10,500
	Costs associated with the Police Station maintenance.	
5770-01	Building Maintenance Service Agreement	\$26,300
	This line item includes building maintenance service agreements for floor mats, janitorial services, and HVAC services.	
5780	Special Events	\$5,000
	Costs associated with July 4 th and National Night Out.	
6180	Fuel	\$81,000
	Approximately 18,000 gallons of gasoline for police vehicles based on \$4.50 per gallon.	

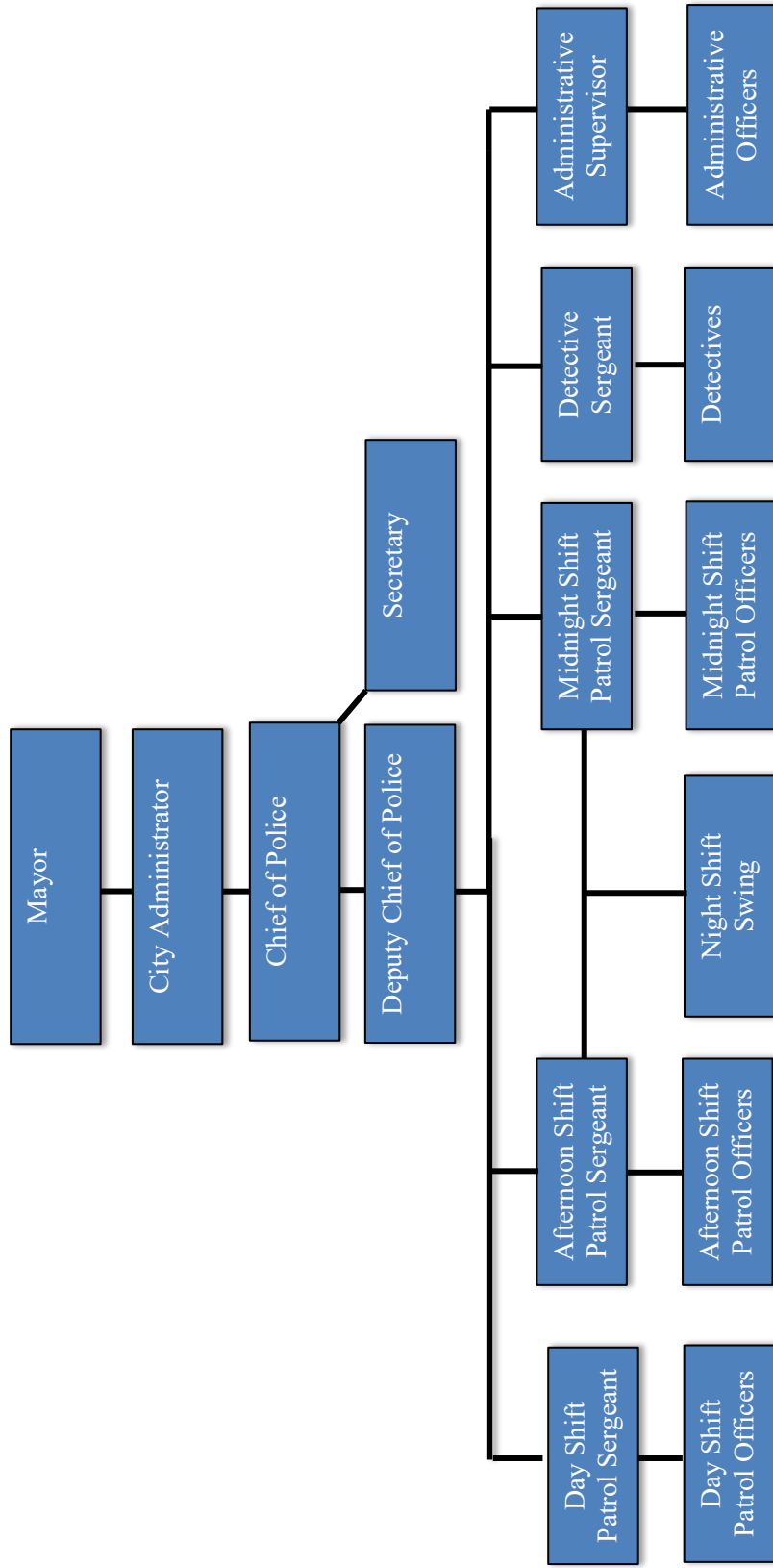
NARRATIVE REPORT

Department: Police Department **Date:** January, 2022
Activity: 01-02 **Prepared By:** Chief Calvello

Object Number	Narrative	Adopted
6190	Non-Capital Equipment	\$16,000
	Ammunition (Pistol) \$4,080	
	Ammunition (Patrol Rifle) \$1,456	
	Magazines (Patrol Rifle) \$775	
	Range Supplies & Targets \$400	
	Taser Cartridges & Batteries \$2,313	
	Simulation Training Equipment \$700	
	Medical Supplies (for medical bags in squads) \$1,500	
	AR500 Body Armor w/plate * \$510	
	Stationary Bike for Workout Room \$3,000	
	Other \$1,266	

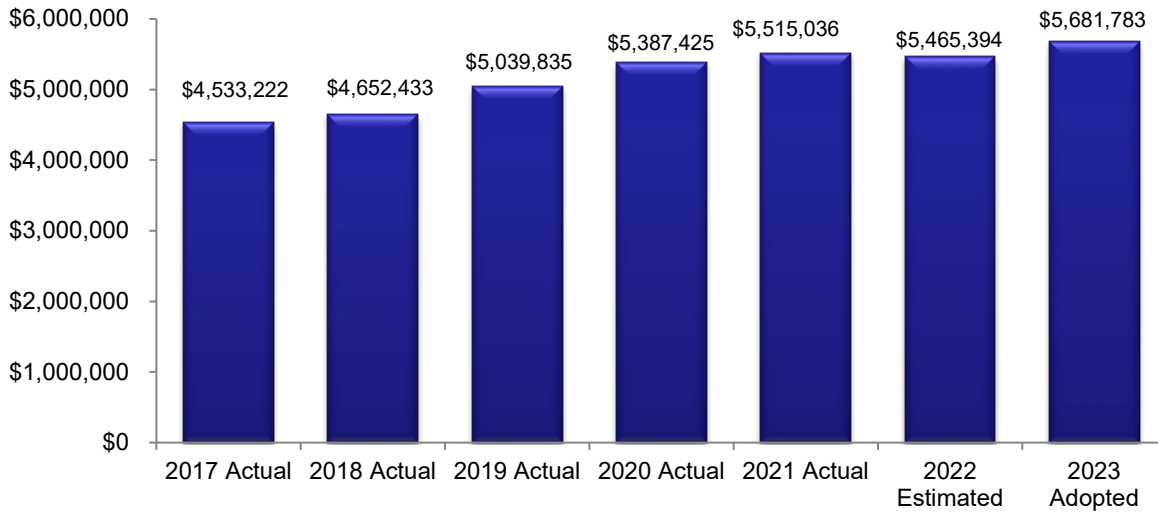
Police Department Organization Chart

Fiscal Year Ended April 30, 2023

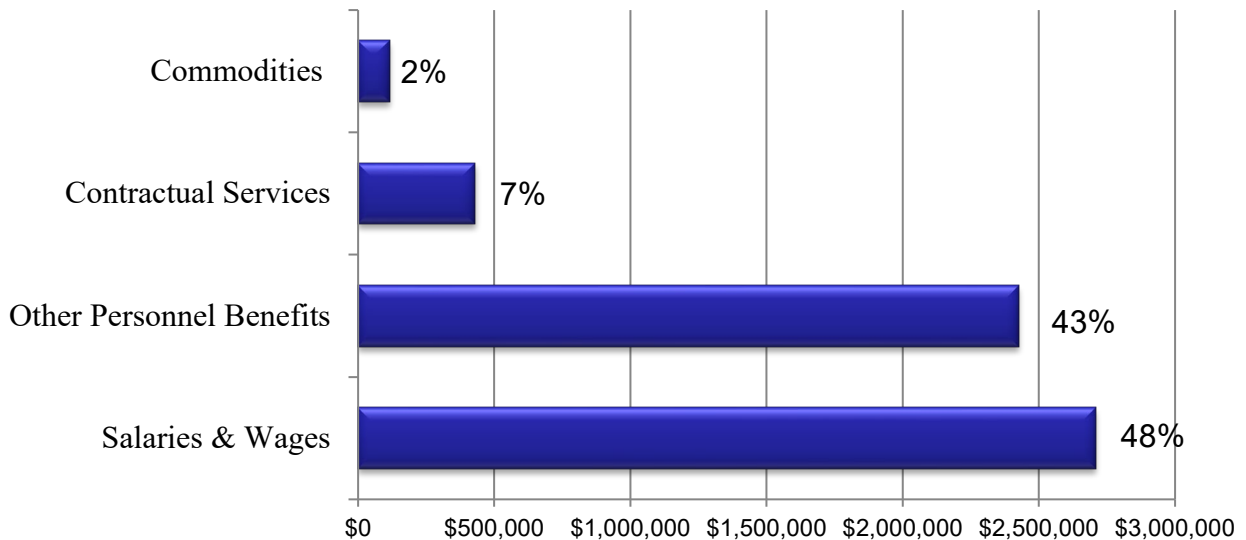


Police

Police Historical Expenditures



Salaries Represent 48% of the Adopted Budget



The Police Department budget for FY 2023 is \$5,681,783 representing a decrease of \$88,897 or 1.54% from the FY 2022 amended budget. Salaries and other personnel benefits decreased by a total of \$153,147 or 2.89% from the 2022 budget due officers that were at the top of the salary range being replaced by officers that are beginning in the police academy.

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 2021-22 ACCOMPLISHMENTS

1. **Continued Improvement of Service to the Citizens.** We are committed to ensuring Oakbrook Terrace remains a safe community and that our officers respond to all calls in a timely and safe manner. Calls for service have been handled in a positive and helpful manner as indicated in our Survey Program response.

2. **Reduce Exposure to Liability.**

Training. On-going training for our officers has been a high priority. A few notable training events that took place are as follows:

- Officer Mastrino was trained as an Emergency Vehicle Operator Instructor and will be responsible for conducting emergency vehicle operations training with our officers on an annual basis.
- Officer Tomopoulos refined his training in Close Quarter Handgun and Rifle/Carbine Tactical skills to enhance his ability and pass that knowledge on to our officers in his role as one of the Department's Range Officers.
- Deputy Chief Clark attended the Safe-T Act training provided by the IL Association of Chiefs of Police and has kept the Department members apprised of the new legislation for law enforcement.
- Sergeant Hylton and Officer Tomopoulos recertified as Taser Instructors so they may continue to recertify our officers on the use of the Taser on an annual basis.
- Deputy Chief Clark, Detective Sergeant Lekki and Detective De Mario all attended the annual training conference hosted by the IL Homicide Investigators Association to maintain their certification as Lead Homicide Investigators.
- Officer Sluzewicz and Administrative Assistant Caruso recertified as Child Passenger Safety Seat Technicians.
- All Department members have accomplished their mandated yearly training.
- All our officers have attended the 40-hour Crisis Intervention Team training course.
- All officers received training in proper incident response, lawful use of force, and de-escalation tactics.
- All officers were recertified for CPR/AED skills and were newly trained in the use of NARCAN.

COVID-19. We continue to use Chicago Water & Fire Restoration disinfecting services when precautionary Department cleanings dictate. Additionally, we have teamed up with the DuPage County Office of Homeland Security & Emergency

Management to secure ample personal protective equipment for all employees, and we continue to follow the CDC recommendations when it comes to employee safety.

Drone. Detective Sergeant Lekki researched affordable drone options as drones have proven to be an essential asset in various situations (i.e., accident reconstruction, active shooter incidents, missing child searches, etc.). He was able to secure the purchase of a drone using IPRF Grant Funding.

3. **Staffing.** Budgetary constraints lead to the reduction of the Department's part-time Records employees as well in the reduction of hours of walk-in services. Adjustments were made, and the transition was smooth. Additionally, we are in the process of filling open patrol officer positions. We have hired one new officer who began training at the Suburban Law Enforcement Academy on January 3, 2022.
4. Deputy Chief Clark, Detective Sergeant Lekki and Detective De Mario continue to serve as members of DuPage County's Metropolitan Emergency Response and Investigations Team (MERIT). MERIT is a multi-jurisdictional task force made up of police officers, detectives, and civilian personnel from various law enforcement agencies. MERIT's purpose is to provide mutual aid to member agencies in need of assistance with criminal investigations, traffic crashes, tactical responses, and event planning.
5. Deputy Chief Clark and Detective De Mario serve as members of MERIT's Major Crimes Unit. This past year they have individually and/or collectively assisted several other municipalities with Murder, Attempted Murder and Home Invasion investigations.
6. Detective Sergeant Lekki serves as a member of MERIT's Major Crash Reconstruction Team. This year Detective Sergeant Lekki assisted with the investigation of various fatal traffic crashes that occurred in several municipalities.
7. Deputy Chief Clark and Officer Sluzewicz continue to serve as members of the Northern Illinois Police Alarm System (NIPAS) Mobile Field Force (MFF). This year they assisted numerous municipalities with the monitoring, safety, and control of thousands of protesters during numerous events. Deputy Chief Clark was promoted within the NIPAS organization on January 1, 2022, to the rank of overall Team Commander for the Mobile Field Force.

FY 2022-23 OBJECTIVES



1. **Continued Improvement of Service to the Citizen**

- Provide effective police services: We are committed to ensuring Oakbrook Terrace remains a safe community by employing the best practices in law enforcement to meet the challenges of 21st century policing.
- Officers will attempt to respond to all emergency and non-emergency response calls in a timely, yet safe manner.
- Calls for service will be answered in a positive and helpful manner in all instances where possible.

2. **Reduce Exposure to Liability**

- Continue development of a training program for our officers that assures topics including, but not limited to: law updates; ethics; use of force; emergency vehicle operations; critical incident response; defense tactics; first aid; Department policy; arrest, search, and seizure; and the laws governing interview and interrogation techniques are taught and reviewed on an annual basis. This training should be monitored by the First Line Supervisors and forwarded through the chain of command.

3. **Increase Staffing**

- Hire four (4) Police Officers to fill the vacated positions that occurred during the FY 2021/22 budget term. Three (3) positions will be filled in the Department's Patrol Division and one (1) position will be filled in the Department's Investigations Division.

4. **Obtain a Department Therapy Dog**

- Studies have shown that dogs provide health benefits, lower stress, and improve happiness. During these unprecedented times, a trained therapy dog can boost Departmental morale as well as encourage positive community relations by attending community events and visiting home-bound residents. The dog may also reduce anxiety by comfort victims and witnesses impacted by violence or traumatic events and work.

POLICE DEPARTMENT
Fiscal Year 2022-2023 Budget Summary & Performance Measures

	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Actual	Amended Budget	Estimated	Adopted
Department Summary					
Salaries & Wages	\$ 2,594,472	\$ 2,671,592	\$ 2,812,843	\$ 2,626,165	\$ 2,709,759
Benefits	2,278,579	2,406,559	2,477,432	2,373,094	2,427,369
Contractual Services	389,474	344,775	417,366	394,541	429,755
Commodities	122,867	92,110	63,039	71,594	114,900
Capital	2,033	-	-	-	-
Department Totals	\$ 5,387,425	\$ 5,515,036	\$ 5,770,680	\$ 5,465,394	\$ 5,681,783

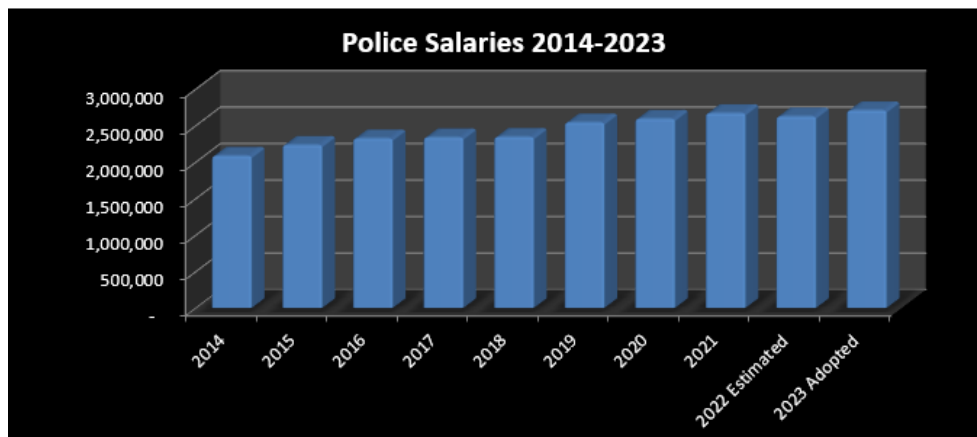
Police
Department Performance Measures

Inputs	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
					Estimated
Number of full-time employees	23	24	26	26	21
Number of part-time/seasonal employees	8	8	8	8	0
Department Expenditures	\$ 4,652,433	\$ 5,039,835	\$ 5,387,425	\$ 5,515,036	\$ 5,465,394
City Police Pension Contribution	\$ 1,039,772	\$ 1,115,200	\$ 1,378,856	\$ 1,493,842	\$ 1,563,231
Pension Contribution as a % of Total Expenses	22%	22%	26%	27%	29%

Outputs	Per Calendar Year				
	2017	2018	2019	2020	2021
Traffic Collision Investigations	466	518	455	386	327
Administrative Tows	151	111	62	48	32
Incident Investigations	656	665	559	502	572
Traffic Citations	1,432	1,186	944	1,154	1,153
Parking Citations	333	346	676	445	29
Arrests	311	317	180	150	31

Goals (4 Areas based upon Current Goals)

	Remain Fiscally Sound	Community Engagement	Enhance Public Health & Safety	Maintain Building & Zoning
Continued Citizen Service Improvements		X	X	
Reduce Exposure to Liability through Training	X		X	
Equip all Police Staff with Body Cameras			X	



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
									Estimated	Adopted
Salaries	2,085,445	2,235,942	2,324,730	2,338,773	2,344,822	2,543,758	2,594,472	2,671,592	2,626,165	2,709,759



**CITY OF OAKBROOK TERRACE
BUILDING & ZONING
2022/2023 BUDGET
01-03**

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Amended Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Salaries & Wages	\$ 306,726	\$ 311,682	\$ 312,484	\$ 321,463	\$ 321,626	\$ 347,613	\$ 347,613	\$ 364,333	13.3%	13.3%
Other Personnel Benefits	\$ 123,886	\$ 123,344	\$ 121,228	\$ 123,006	\$ 120,183	\$ 520,534	\$ 520,534	\$ 523,358	325.5%	335.5%
Contractual Services	\$ 75,048	\$ 74,376	\$ 133,415	\$ 133,415	\$ 65,160	\$ 84,061	\$ 110,705	\$ 110,705	-17.0%	69.9%
Commodities	\$ 4,091	\$ 3,798	\$ 3,400	\$ 3,400	\$ 2,800	\$ 3,200	\$ 3,900	\$ 3,900	14.7%	39.3%
Building & Zoning Total	\$ 509,751	\$ 513,200	\$ 570,527	\$ 581,283	\$ 509,769	\$ 955,408	\$ 982,752	\$ 1,002,296	72.4%	96.6%

Salaries & Wages										
4110 - Full-time	\$ 292,110	\$ 299,778	\$ 295,185	\$ 304,041	\$ 303,897	\$ 319,912	\$ 319,912	\$ 336,152	10.6%	10.6%
4120 - Overtime	\$ 16	\$ 254	\$ -	\$ -	\$ 307	\$ 469	\$ 469	\$ 528	0.0%	72.0%
4140 - Part-time Other	\$ 10,500	\$ 11,650	\$ 13,200	\$ 13,200	\$ 13,200	\$ 13,200	\$ 13,200	\$ 13,200	0.0%	0.0%
4171 - Sick Leave Buy Back	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,810	\$ 9,810	\$ 10,104	0.0%	0.0%
4190 - Top of the Range Award	\$ 4,099	\$ -	\$ 4,099	\$ 4,222	\$ 4,222	\$ 4,222	\$ 4,222	\$ 4,349	3.0%	3.0%
TOTAL	\$ 306,726	\$ 311,682	\$ 312,484	\$ 321,463	\$ 321,626	\$ 347,613	\$ 347,613	\$ 364,333	13.3%	13.3%

Other Personnel Benefits										
4510 - IMRF	\$ 32,937	\$ 35,736	\$ 34,667	\$ 35,707	\$ 32,931	\$ 29,939	\$ 29,939	\$ 31,455	-11.9%	-4.5%
4510 - 01 ERI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	0.0%	0.0%
4520 - FICA	\$ 23,316	\$ 23,253	\$ 23,922	\$ 24,640	\$ 24,604	\$ 26,592	\$ 26,592	\$ 27,871	13.1%	13.3%
4530 - Health Insurance	\$ 56,451	\$ 52,799	\$ 51,051	\$ 51,051	\$ 51,051	\$ 52,633	\$ 52,633	\$ 52,633	3.1%	3.1%
4531 - H.S.A. Contribution	\$ 7,250	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,060	\$ 6,720	\$ 6,720	\$ 6,720	-9.2%	-4.8%
4540 - Dental Insurance	\$ 2,573	\$ 2,491	\$ 2,493	\$ 2,493	\$ 2,493	\$ 2,594	\$ 2,594	\$ 2,594	4.1%	4.0%
4550 - Life Insurance	\$ 656	\$ 663	\$ 671	\$ 691	\$ 734	\$ 747	\$ 747	\$ 776	12.3%	5.7%
4570 - Unemployment Insurance	\$ 704	\$ 1,001	\$ 1,024	\$ 1,024	\$ 1,309	\$ 1,309	\$ 1,309	\$ 1,309	27.8%	0.0%
TOTAL	\$ 123,886	\$ 123,344	\$ 121,228	\$ 123,006	\$ 120,183	\$ 520,534	\$ 520,534	\$ 523,358	325.5%	335.5%

Contractual Services										
5600 - Professional/Technical	\$ 45,404	\$ 45,702	\$ 90,000	\$ 90,000	\$ 40,000	\$ 45,750	\$ 72,000	\$ 72,000	-20.0%	80.0%
5604 - City Engineer	\$ 15,097	\$ 12,162	\$ 20,000	\$ 20,000	\$ 10,000	\$ 16,000	\$ 16,000	\$ 16,000	-20.0%	60.0%
5610 - Membership/Assoc Fees	\$ -	\$ -	\$ 450	\$ 450	\$ 350	\$ 451	\$ 350	\$ 350	-22.2%	0.0%
5612 - Code Enforcement	\$ 7,313	\$ 9,313	\$ 9,000	\$ 9,000	\$ 7,500	\$ 9,000	\$ 9,000	\$ 9,000	0.0%	20.0%
5613 - Meeting Reimbursement	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 321	\$ 360	\$ 400	\$ 400	\$ 360	\$ 360	\$ 380	\$ 380	-5.0%	5.6%
5660 - Equipment Maint & Repair	\$ 874	\$ 913	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	0.0%	0.0%
5665 - Telephone Service	\$ 1,990	\$ 1,940	\$ 1,965	\$ 1,965	\$ 1,900	\$ 1,900	\$ 2,000	\$ 2,000	1.8%	5.3%
5668 - Communications	\$ 1,158	\$ 1,039	\$ 1,200	\$ 1,200	\$ 1,550	\$ 1,200	\$ 1,575	\$ 1,575	31.3%	1.6%
5700 - Public Information	\$ 380	\$ 520	\$ 600	\$ 600	\$ 300	\$ 600	\$ 600	\$ 600	0.0%	100.0%
5725 - Public Hearing Expense	\$ 2,345	\$ 2,426	\$ 9,000	\$ 9,000	\$ 2,400	\$ 8,000	\$ 8,000	\$ 8,000	-11.1%	233.3%
TOTAL	\$ 75,048	\$ 74,376	\$ 133,415	\$ 133,415	\$ 65,160	\$ 84,061	\$ 110,705	\$ 110,705	-17.0%	69.9%

Commodities										
6110 - Books & Publications	\$ 184	\$ 145	\$ 600	\$ 600	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	66.7%	0.0%
6120 - Office Supplies	\$ 583	\$ 546	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	0.0%	0.0%
6130 - Supplies	\$ 2,756	\$ 1,700	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,600	\$ 1,600	\$ 1,600	6.7%	6.7%
6151 - Hardware	\$ -	\$ 235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
6170 - Postage	\$ 568	\$ 1,172	\$ 700	\$ 700	\$ 700	\$ -	\$ 700	\$ 700	0.0%	0.0%
TOTAL	\$ 4,091	\$ 3,798	\$ 3,400	\$ 3,400	\$ 2,800	\$ 3,200	\$ 3,900	\$ 3,900	14.7%	39.3%

Building & Zoning Total	\$ 509,751	\$ 513,200	\$ 570,527	\$ 581,283	\$ 509,769	\$ 955,408	\$ 982,752	\$ 1,002,296	72.4%	96.6%
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NARRATIVE REPORT

Department: Building & Zoning **Date:** February 7, 2022
Activity: 01-03 **Prepared By:** Mihaela Dragan

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$336,152
	Budgeted amount is comprised of salaries for the Building & Zoning Administrator, Assistant to the Building & Zoning Administrator, Building & Zoning / Planning & Zoning Commission Secretary, and the Code Enforcement Officer.	
4140	Part-Time Other	\$13,200
	These are the salaries of the seven (7) members of the Planning and Zoning Commission.	
4171	Sick Leave Buy Back	\$10,104
	The budgeted amount is comprised of the following: Building & Zoning Administrator – 20% of 847.25 sick hours	
4190	Top of the Range Award	\$4,349
	The budgeted amount is comprised of the following percentages: Building & Zoning Administrator – 3% Code Enforcement Officer – 1%	
4500	Other Personnel Benefits	\$523,358
	These benefits include IMRF, FICA, and insurance for life, dental, health. This total also includes \$400,000 for an Early Retirement Incentive for the Building & Zoning Administrator.	
5600	Professional & Technical Services	\$72,000
	Requested amount covers several contractual services contracts: annual elevator inspections (\$6,000), building permit plan review services for new construction only (\$12,000), contracted plumbing / building / electrical inspectors (\$36,000) planning consulting services for updated zoning map and land use map (\$3,000), and document imaging (\$15,000).	
5604	City Engineer	\$16,000
	Plan reviews and inspections related to stormwater / engineering.	
5612	Code Enforcement Officer	\$9,000
	Budgeted amount relates to residential property maintenance inspections.	
5665	Telephone Service	\$2,000
	Department’s share of City’s telephone system charges.	

NARRATIVE REPORT

Department: Building & Zoning **Date:** February 7, 2022
Activity: 01-03 **Prepared By:** Mihaela Dragan

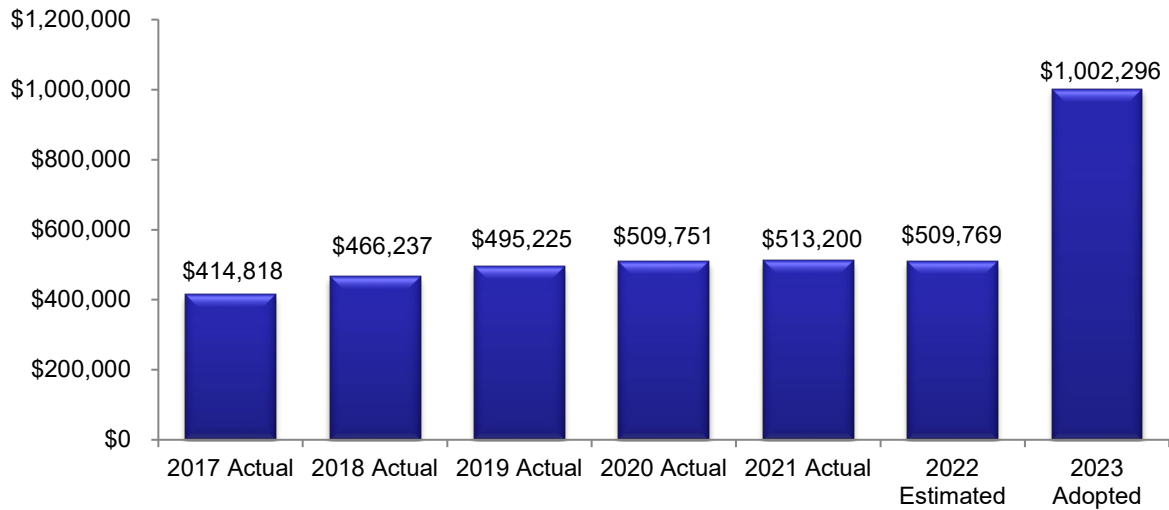
Object Number	Narrative	Adopted
5668	Communications	\$1,575
	Cellular phone cost for Administration.	
5725	Public Hearing Expense	\$8,000
	Budgeted figure is based on the anticipated need for public hearings and the publishing of legal notices.	

Building and Zoning Department
Organization Chart
Fiscal Year Ended April 30, 2023

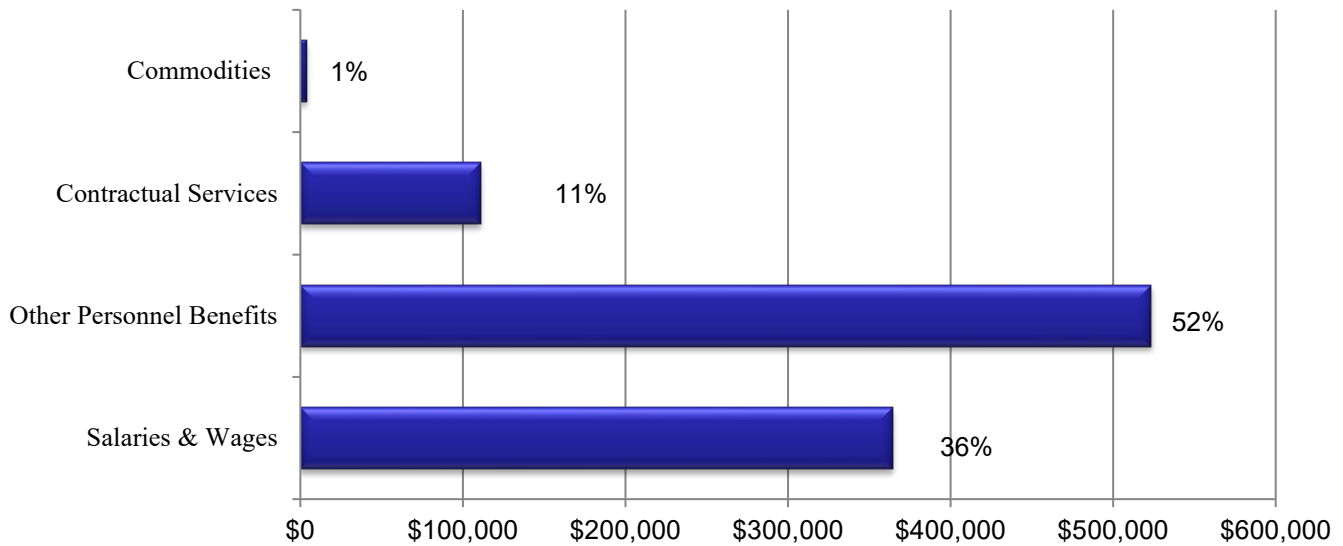


Building & Zoning

Building & Zoning Historical Expenditures



Other Personnel Benefits Represent 52% of the Adopted Budget



The FY 2023 Building and Zoning budget increased by \$421,013 or 72.4% from the FY 2022 amended budget. This increase is attributable to the Building & Zoning Administrator participating in an Early Retirement Incentive that the City has offered. The estimated employer portion cost is \$372,000. The City has also opted to cover the employee portion which is estimated at \$28,000.

BUILDING & ZONING DEPARTMENT

MISSION STATEMENT

The Building and Zoning Department's mission is to prepare and interpret the City's 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, property maintenance, and rental license activities.
- To facilitate the redevelopment of properties, annexations and other development/redevelopment projects that may arise.
- To monitor new developments and redevelopments of existing properties, construction, and to approve Certificates of Occupancy for all new commercial buildings, existing commercial property alterations and interior remodeling, as well as all residential homes and addition.
- To convert all Building and Zoning Department forms to fillable PDF forms.
- To digitize all department files into the Laserfiche Document Management System.

FY 2021–2022 ACCOMPLISHMENTS

1. Updated informational packets for public hearings, new construction, and the permitting process. Maintained permit reporting system which includes the permit status and turnaround times per permit type. Over 193 building permits for various construction projects in the residential and commercial districts were issued during the first eight months of this current Fiscal Year, from May 1, 2021, through December 31, 2021. Building permit fees, including contractor's registration fees, certificates of occupancy fees, and public hearing fees collected during the eight-month period totaled \$ 110,984.
2. Completed building plan examinations in-house and submitted plans for new construction only to the outside consultant as needed.
3. Administered the development throughout the City, including large commercial office tenants and retail.
4. Contractor's registration applications were processed, and licenses were issued for contractors performing work in the City.

5. Reviewed and approved business license applications to ensure that business uses are in compliance with the zoning classification of a property and parking to verify that Certificates of Occupancy were issued for new and old businesses prior to the approval of a business license.
6. Met with owners of residential and commercial properties, and their representatives concerning building permits, and public hearings. Reviewed plans and documents and scheduled public hearings. Prepared agendas and public hearing packets for the Planning and Zoning meetings.
7. Responded to requests for zoning verification letters.
8. Responded to FOIA requests.
9. Investigated residential and commercial property maintenance code complaints and worked with property owners to assure compliance.
10. The City home inspectors were working this summer inspecting the exterior of all single-family homes.
11. The City inspectors performed yearly rental inspections. The City currently has 45 rental dwellings.
12. City Council approved the revised elevator program to move to a yearly inspection schedule, increased inspection fees and implemented a payment term of net 90 days.

FY 2022–2023 OBJECTIVES

- To continue to monitor the Building and Zoning Department activities, and continue to enforce Building, Zoning, and Property Maintenance Codes including the rental inspection program.
- To continue to facilitate the development / redevelopment of construction projects throughout the City.
- To continue to recommend modifications to the zoning code as necessary.
- 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 update the City’s zoning map and land use map.
- To obtain most current City’s aerial maps from DuPage County.
- To continue to request commercial property owners to maintain landscaping throughout the City.
- To encourage architects to provide adequate landscaping for commercial properties.

- 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.
- Continue to monitor the Building and Zoning Department budget.
- Staff to review department records and dispose of documents that are approved under the State of Illinois Local Records Act (50 ILCS 205).

BUILDING AND ZONING DEPARTMENT
Fiscal Year 2022-2023 Budget Summary & Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2022 Estimated	FY 2023 Adopted
Department Summary					
Salaries & Wages	\$ 306,726	\$ 311,682	\$ 321,463	\$ 321,626	\$ 364,333
Benefits	123,886	123,344	123,006	120,183	523,358
Contractual Services	75,048	74,376	133,415	65,160	110,705
Commodities	4,091	3,798	3,400	2,800	3,900
Department Totals	\$ 509,751	\$ 513,200	\$ 581,283	\$ 509,769	\$ 1,002,296

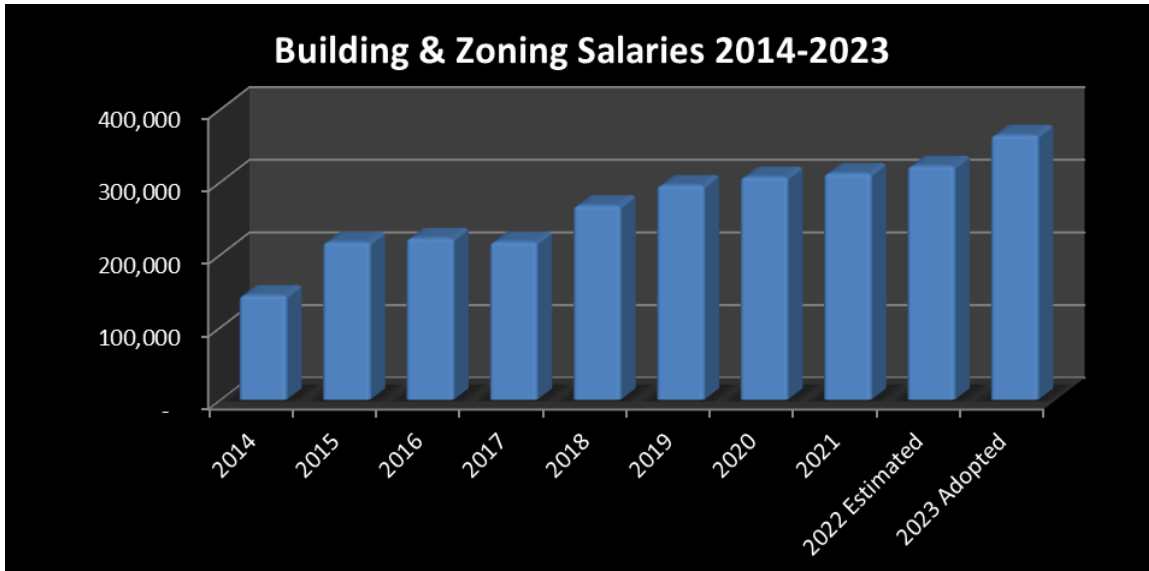
**Building & Zoning
Department Performance Measures**

Inputs	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Est.
Number of full-time employees*	4	4	4	4	4
Department Expenditures	\$ 466,237	\$ 509,583	\$ 509,751	\$ 513,200	\$ 509,769

	Per Calendar Year				
Outputs	2017	2018	2019	2020	2021
Building Permits Issued	348	326	327	294	245
Inspections Conducted	699	602	552	521	564
Complaints/Service Requests Responded To	106	210	265	121	151
Building Permit Revenues	\$ 265,263	\$ 252,314	\$ 301,439	\$ 174,631	\$ 344,072
# of Public Hearings	17	8	16	7	7
# of Certificates of Occupancy	117	103	82	68	82

Goals (4 Areas based upon Current Goals)

	Remain Fiscally Sound	Community Engagement	Enhance Public Health & Safety	Maintain Building & Zoning
Monitor the Building and Zoning Department activities including: residential rental program				X
Facilitate development / redevelopment				X
Recommend modifications to the Building and Zoning codes as necessary				X
Update the City's Zoning Ordinance, Zoning Map, and Land Use Map				X
Monitor new businesses from concept through issuance of certificate of occupancy				X



	2014	2015	2016	2017	2018	2019	2020	2021	2022 Estimated	2023 Adopted
Salaries	143,822	216,994	222,343	217,400	267,348	295,239	306,726	311,682	321,626	364,333



**CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - STREETS DIVISION
2022/2023 BUDGET
01-04**

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Amended Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Salaries & Wages	\$ 280,058	\$ 264,362	\$ 295,755	\$ 304,146	\$ 292,667	\$ 298,933	\$ 298,933	\$ 317,824	4.5%	8.6%
Other Personnel Benefits	\$ 127,809	\$ 105,742	\$ 101,242	\$ 102,940	\$ 100,558	\$ 100,917	\$ 100,917	\$ 106,117	3.1%	5.5%
Contractual Services	\$ 193,387	\$ 148,756	\$ 149,314	\$ 149,314	\$ 170,899	\$ 139,721	\$ 157,322	\$ 165,322	10.7%	-3.3%
Commodities	\$ 41,190	\$ 28,884	\$ 41,325	\$ 41,325	\$ 43,165	\$ 34,600	\$ 44,750	\$ 49,450	19.7%	14.6%
Street Department Total	\$ 642,443	\$ 547,744	\$ 587,636	\$ 597,724	\$ 607,289	\$ 574,171	\$ 601,922	\$ 638,713	6.9%	5.2%

Salaries & Wages										
4110 - Full-time	\$ 254,434	\$ 253,166	\$ 271,086	\$ 279,219	\$ 280,504	\$ 282,630	\$ 282,630	\$ 291,182	4.3%	3.8%
4120 - Overtime	\$ 4,287	\$ 486	\$ 3,000	\$ 3,090	\$ 1,714	\$ 2,500	\$ 2,500	\$ 2,500	-19.1%	45.9%
4120 - 01 COVID Overtime	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
4140 - Part-time Other	\$ 15,623	\$ 10,710	\$ 16,068	\$ 16,068	\$ 4,680	\$ 8,034	\$ 8,034	\$ 18,200	13.3%	288.9%
4190 - Top of the Range Award	\$ 5,609	\$ -	\$ 5,601	\$ 5,769	\$ 5,769	\$ 5,769	\$ 5,769	\$ 5,942	3.0%	3.0%
TOTAL	\$ 280,058	\$ 264,362	\$ 295,755	\$ 304,146	\$ 292,667	\$ 298,933	\$ 298,933	\$ 317,824	4.5%	8.6%

Other Personnel Benefits										
4510 - IMRF	\$ 29,543	\$ 31,519	\$ 33,086	\$ 34,079	\$ 31,026	\$ 26,601	\$ 26,601	\$ 27,393	-19.6%	-11.7%
4520 - FICA	\$ 21,909	\$ 20,974	\$ 22,875	\$ 23,561	\$ 22,580	\$ 23,060	\$ 23,060	\$ 24,505	4.0%	8.5%
4530 - Health Insurance	\$ 66,370	\$ 45,374	\$ 37,434	\$ 37,434	\$ 37,811	\$ 42,431	\$ 42,431	\$ 43,112	15.2%	14.0%
4531 - H.S.A. Contribution	\$ 4,825	\$ 3,825	\$ 3,825	\$ 3,825	\$ 5,160	\$ 4,480	\$ 4,480	\$ 6,720	75.7%	30.2%
4540 - Dental Insurance	\$ 3,418	\$ 2,343	\$ 1,926	\$ 1,926	\$ 1,950	\$ 2,307	\$ 2,307	\$ 2,307	19.8%	18.3%
4550 - Life Insurance	\$ 781	\$ 647	\$ 627	\$ 646	\$ 683	\$ 690	\$ 690	\$ 705	9.2%	3.2%
4570 - Unemployment Ins	\$ 962	\$ 1,059	\$ 1,469	\$ 1,469	\$ 1,348	\$ 1,348	\$ 1,348	\$ 1,375	-6.4%	2.0%
TOTAL	\$ 127,809	\$ 105,742	\$ 101,242	\$ 102,940	\$ 100,558	\$ 100,917	\$ 100,917	\$ 106,117	3.1%	5.5%

Contractual Services										
5600 - Professional & Technical	\$ 504	\$ 1,276	\$ 1,000	\$ 1,000	\$ 940	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	6.3%
5604 - City Engineer	\$ 5,072	\$ 165	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
5605 - Training/Conferences	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5610 - Membership & Association	\$ 340	\$ 350	\$ 350	\$ 350	\$ 360	\$ 360	\$ 380	\$ 380	8.6%	5.6%
5615 - Meetings	\$ 91	\$ 70	\$ 500	\$ 500	\$ 300	\$ 500	\$ 300	\$ 300	-40.0%	0.0%
5650 - Physical Exams	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 638	\$ 360	\$ 600	\$ 600	\$ 360	\$ 1,000	\$ 380	\$ 380	-36.7%	5.6%
5660 - Equipment Maint & Repair	\$ 16,119	\$ 18,383	\$ 13,200	\$ 13,200	\$ 12,000	\$ 13,500	\$ 13,500	\$ 13,500	2.3%	12.5%
5660-01 Equipment Service Agreement	\$ 4,200	\$ 9,235	\$ 7,100	\$ 7,100	\$ 7,100	\$ 9,000	\$ 9,000	\$ 9,000	26.8%	26.8%
5663 - Vehicle Maint & Repair	\$ 28,305	\$ 22,147	\$ 20,000	\$ 20,000	\$ 20,000	\$ 2,000	\$ 20,000	\$ 20,000	0.0%	0.0%
5663-01 Vehicle Maint Service Agreement	\$ 4,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5665 - Telephone Service	\$ 2,800	\$ 3,904	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,200	\$ 4,200	5.0%	5.0%
5668 - Communications	\$ 2,242	\$ 4,097	\$ 3,600	\$ 3,600	\$ 2,500	\$ 3,600	\$ 3,600	\$ 3,600	0.0%	44.0%
5700 - Public Information	\$ -	\$ -	\$ 400	\$ 400	\$ -	\$ 400	\$ 400	\$ 400	0.0%	0.0%
5715 - Uniform Allowance	\$ 1,823	\$ 1,643	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	0.0%	0.0%
5740 - Mosquito Abatement	\$ 16,060	\$ 16,060	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	0.0%	0.0%
5741 - Access Easement Maint	\$ 1,119	\$ 1,141	\$ 1,164	\$ 1,164	\$ 1,164	\$ 1,186	\$ 1,187	\$ 1,187	2.0%	2.0%
5755 - Traffic Signal Maint.	\$ 5,466	\$ 8,199	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	0.0%	0.0%
5758 - Utilities	\$ 11,543	\$ 12,980	\$ 12,000	\$ 12,000	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	12.5%	0.0%
5760 - Street Light Maint.	\$ 9,656	\$ 13,934	\$ 9,000	\$ 9,000	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000	11.1%	11.1%
5763 - Street Sweeping	\$ 2,666	\$ 4,185	\$ 4,200	\$ 4,200	\$ 6,975	\$ 6,975	\$ 6,975	\$ 6,975	66.1%	0.0%
5765 - Lawn Maintenance	\$ 2,711	\$ 3,929	\$ 3,700	\$ 3,700	\$ 3,900	\$ 3,900	\$ 4,100	\$ 4,100	10.8%	5.1%



CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - STREETS DIVISION
2022/2023 BUDGET
01-04

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Amended Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Contractual Services Continued											
5766 - Tree Care	\$ 7,755	\$ 2,950	\$ 8,000	\$ 8,000	\$ 16,200	\$ 8,000	\$ 8,000	\$ 16,000	\$ 16,000	100.0%	-1.2%
5770 - Building Maintenance	\$ 55,039	\$ 11,795	\$ 20,000	\$ 20,000	\$ 32,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%	-37.5%
5770-01 Build Maint Service Agreement	\$ 14,892	\$ 11,953	\$ 12,000	\$ 12,000	\$ 13,300	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.0%	-9.8%
5775 - Testing & Examinations	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	-100.0%	0.0%
TOTAL	\$ 193,387	\$ 148,756	\$ 149,314	\$ 149,314	\$ 170,899	\$ 139,721	\$ 157,322	\$ 165,322	\$ 165,322	10.7%	-3.3%
Commodities											
6110 - Books & Publications	\$ 30	\$ 30	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	-100.0%	0.0%
6120 - Office Supplies	\$ 631	\$ 315	\$ 500	\$ 500	\$ 250	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	100.0%
6130 - Supplies	\$ 7,773	\$ 4,601	\$ 7,500	\$ 7,500	\$ 4,200	\$ 7,500	\$ 5,000	\$ 5,000	\$ 5,000	-33.3%	19.0%
6132 - Lawn Maint Supplies	\$ 1,295	\$ 2,429	\$ 3,000	\$ 3,000	\$ 1,500	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000	-33.3%	33.3%
6133 - Street Repair Materials	\$ 12,834	\$ 7,124	\$ 10,000	\$ 10,000	\$ 15,500	\$ 1,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%	-35.5%
6140 - NPDES Permit	\$ 1,284	\$ 1,476	\$ 1,600	\$ 1,600	\$ 1,000	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	0.0%	60.0%
6151 - Hardware	\$ -	\$ 405	\$ -	\$ -	\$ 865	\$ -	\$ -	\$ -	\$ -	0.0%	-100.0%
6170 - Postage	\$ 10	\$ 12	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	0.0%
6180 - Fuel	\$ 7,463	\$ 7,010	\$ 8,725	\$ 8,725	\$ 9,000	\$ 14,800	\$ 14,800	\$ 19,500	\$ 19,500	123.5%	116.7%
6181 - Fuel Replacement Fund	\$ 4,650	\$ -	\$ 4,650	\$ 4,650	\$ 4,650	\$ -	\$ 4,650	\$ 4,650	\$ 4,650	0.0%	0.0%
6190 - Non-Capital Equipment	\$ 5,219	\$ 5,481	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	20.0%	0.0%
TOTAL	\$ 41,190	\$ 28,884	\$ 41,325	\$ 41,325	\$ 43,165	\$ 34,600	\$ 44,750	\$ 49,450	\$ 49,450	19.7%	14.6%
Street Total	\$ 642,443	\$ 547,744	\$ 587,636	\$ 597,724	\$ 607,289	\$ 574,171	\$ 601,922	\$ 638,713	\$ 638,713	6.9%	5.2%

NARRATIVE REPORT

Department: Public Services – Street Division **Date:** January 2022
Activity: 01-04 **Prepared By:** Craig Ward

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$291,182
	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; two (2) Maintenance Workers, and one (1) Maintenance Worker/Mechanic. \$2,500 of salaries for snow removal is allocated to the MFT Fund.	
4120	Overtime	\$2,500
	Estimated overtime expense for the budget year.	
4140	Part-time Other	\$18,200
	One (2) seasonal employee working a maximum of 650 hours per year. These employees are mostly utilized in the summer months; occasionally they return to work in the winter.	
4190	Top of the Range Award	\$5,942
	The budgeted amount is comprised of the following percentages: 50% Public Services Director – 3% Maintenance Worker/Mechanic – 2% (1) Maintenance Worker – 3%	
4500	Other Personnel Benefits	\$106,117
	These benefits include IMRF, FICA, H.S.A contributions, unemployment insurance and insurance for life, dental, health.	
5600	Professional & Technical	\$1,000
	Miscellaneous Professional and Technical assistance expenditures for Public Service projects.	
5604	City Engineer	\$1,000
	Miscellaneous engineering costs associated with the Public Services Department.	
5660	Equipment Maintenance & Repair	\$13,500
	This line item funds many repairs for the Public Services Department including fire alarm and extinguisher repairs for all facilities; plow cutting edges and other equipment that would need repair.	
5660-01	Equipment Maintenance Service Agreement	\$9,000
	This line item includes the service agreement for the fuel island monthly inspections required by the State of Illinois and other equipment related contracts including the generators.	
5663	Vehicle Maintenance & Repair	\$20,000
	This request funds the maintenance and repairs for all Public Services vehicles as well as the staff pool vehicle. Sandblasting, prime and painting of our dump truck bodies is also included.	

NARRATIVE REPORT

Department: Public Services – Street Division **Date:** January 2022
Activity: 01-04 **Prepared By:** Craig Ward

Object Number	Narrative	Adopted
5665	Telephone Service	\$4,200
	This account funds the Public Services portion of the City telephone system monthly charges.	
5668	Communications	\$3,600
	Budgeted amount pays for four (4) cellular phones as well as monitoring fees for intrusion and fire alarm systems for the Public Services building.	
5715	Uniform Allowance	\$2,300
	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 three (3) maintenance workers, and one (1) seasonal worker.	
5740	Mosquito Abatement	\$16,300
	This is the cost for a one-year contract for the City mosquito abatement program. The focus is on both nuisance mosquitoes and culex which carry the West Nile virus.	
5741	Access Easement Maintenance	\$1,187
	Costs associated with the maintenance and repair of the access drive at Anyway’s Restaurant. This agreement was approved on December 9, 2008, through Resolution No. 8-21. The reimbursement increases by 2% annually. The term of the agreement shall be 20 years and can be automatically renewed for an additional five (5) years. The agreement began on January 1, 2009 and expires on January 1, 2028.	
5755	Traffic Signal Maintenance	\$8,200
	Costs to maintain the City’s traffic signal.	
5758	Utilities	\$13,500
	Funds cover charges for Flagg Creek Water Reclamation District, and Nicor Gas for the Public Service Building, and City Hall. Some of the natural gas charges are free under the City’s Nicor franchise agreement, which provides for an annual free therm allotment of 7,682. The City receives free therms at the Police Station and City Hall buildings only.	
5760	Street Light Maintenance	\$10,000
	Electricity charges and maintenance charges for the City’s streetlights are expensed here. There are (93) LED streetlights in the City’s subdivision.	

NARRATIVE REPORT

Department: Public Services – Street Division **Date:** January 2022
Activity: 01-04 **Prepared By:** Craig Ward

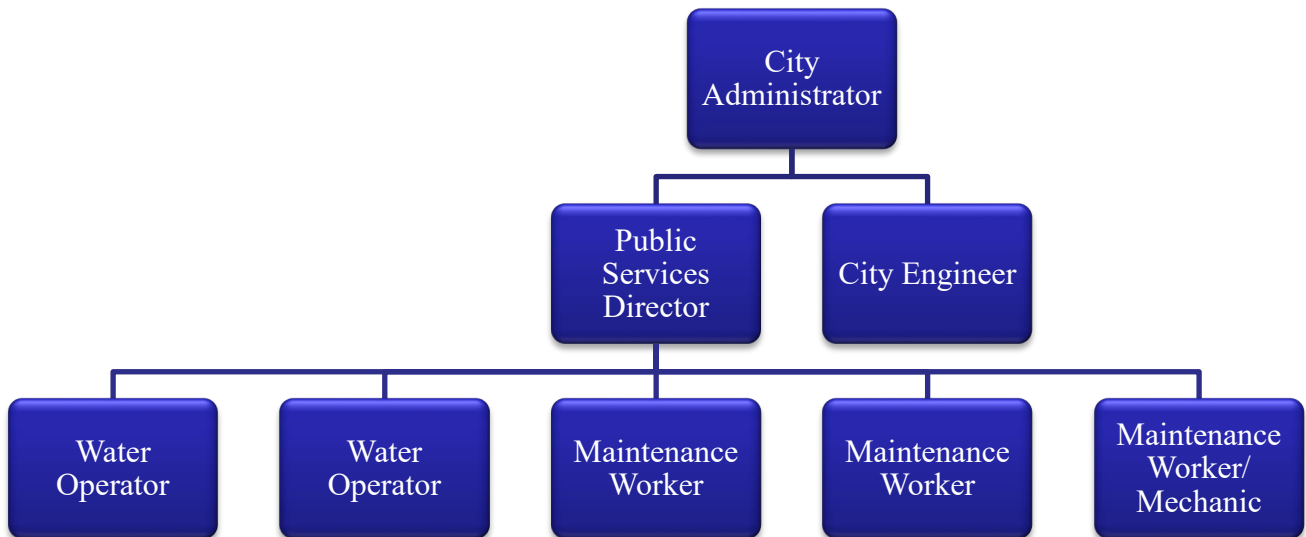
Object Number	Narrative	Adopted
5763	Street Sweeping	\$6,975
	Requested funds will pay for five (5) scheduled sweepings of City-owned streets from curb to curb at \$1,395/each.	
5765	Lawn Maintenance	\$4,100
	The requested amount is for turf chemical treatments. Mowing, trimming and bed maintenance are performed in house.	
5766	Tree Care	\$16,000
	Tree planting, trimming, removal and stump grinding.	
5770	Building Maintenance	\$20,000
	The requested amount includes building services associated with the repair of building facilities.	
5770-01	Building Maintenance Service Agreement	\$12,000
	This line items includes building maintenance service agreements for floor mats, first aid cabinet maintenance, pest control services, janitorial services, alarm monitoring, and HVAC services.	
6132	Lawn Maintenance Supplies	\$2,000
	Irrigation repairs and supplies for the system at City Hall/Police Station. Fertilizer, seed, sod and dirt etc needed for maintenance and upkeep will be paid from this account.	
6133	Street Repair Materials	\$10,000
	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	\$1,600
	Annual NPDES Permit costs.	
6180	Fuel	\$19,500
	Approximately 2,000 gallons of regular @ \$4.50 per gallon and 2,100 gallons of diesel gallons @ \$5.00 per gallon. The number of fuel gallons continues to decrease each year based upon better fuel efficiency achieved with the newer fleet of vehicles.	
6181	Fuel Replacement Fund	\$4,650
	The annual cost to fund the replacement costs for the City’s fuel storage and distribution system. The replacement costs are amortized over a 30-year period ending in 2041.	

NARRATIVE REPORT

Department: Public Services – Street Division **Date:** January 2022
Activity: 01-04 **Prepared By:** Craig Ward

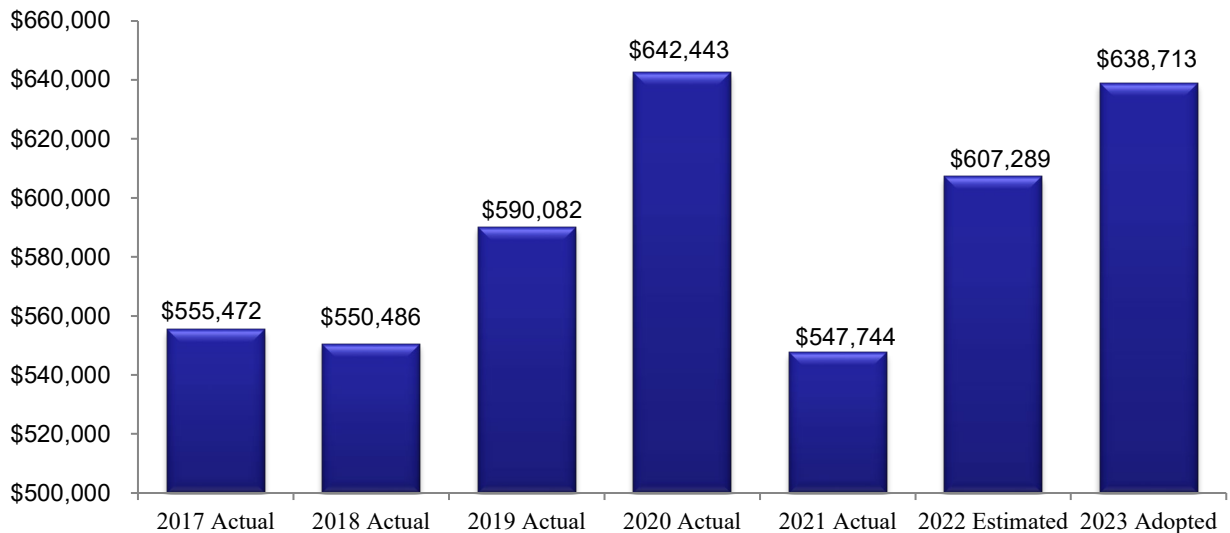
Object Number	Narrative	Adopted
6190	Non-Capital Equipment	\$6,000
	Funds are used for the purchase of any needed safety equipment (non-apparel), replacement parts, new chipper blades, chainsaws and miscellaneous tools and equipment needed.	

Public Services Department
Organization Chart
Fiscal Year Ended April 30, 2023

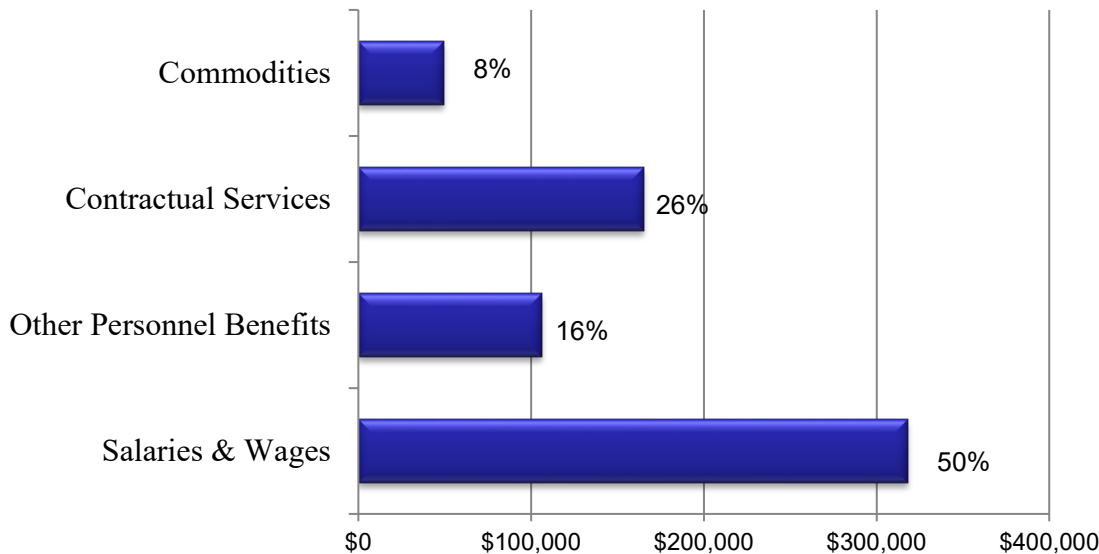


Public Services Street Division

Street Division Historical Expenditures



Salaries Represent 50% of the Adopted Budget



The Public Services Department's – Street Division budget for FY 2023 is \$638,713, representing an 16.6% or \$90,969 increase from the FY 2021 actual. This increase is mainly due to higher salaries, which include one employee in the step process and the rest receiving 2%-3% top of the range awards.

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

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

FY 2021-2022 ACCOMPLISHMENTS

- Maintained compliance with the Manual on Uniform Traffic Control Devices.
- Various enhancements and landscaping at municipal complex and Kreml Park including a new sign at City Hall.
- New Welcome to Oakbrook Terrace Sign on Spring Rd
- Applied for and received a grant from IEPA for our upcoming Streambank Stabilization Project.
- All right of way trees in need of trimming were trimmed.
- Participated in the CMS Bulk Road Salt Contract resulting in a tonnage price of \$62.58 per ton.
- Enhanced all holiday décor at our various decorative points for our celebrated holidays with great reception from our residents.

FY 2022-2023 OBJECTIVES



- Start construction on the City's Streambank Stabilization Project.
- Supervise and coordinate the City's Street maintenance program including a pavement rejuvenator application for all City streets over the next 5 years.
- Maintain and promote safe travels of our roadways during the winter months by utilizing effective and proper snow removal techniques.
- Perform preventative and routine maintenance on our fleet of vehicles and equipment and increase the knowledge of our fleet maintenance staff to provide more in-house repairs and maintenance.
- Monitor the specification requirements of the various agencies contracted by the City to perform duties such as Generator Maintenance, Janitorial, Landscaping, Mosquito Control, Pest Control and Tree Care.
- Complete overhauling of Fik Point to make visually more desirable.



PUBLIC SERVICES - STREET
Fiscal Year 2022-2023 Budget Summary & Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2022 Estimated	FY 2023 Adopted
Department Summary					
Salaries & Wages	\$ 280,058	\$ 264,362	\$ 304,146	\$ 292,667	\$ 317,824
Benefits	127,809	105,742	102,940	100,558	106,117
Contractual Services	193,387	148,756	149,314	170,899	165,322
Commodities	41,190	28,884	41,325	43,165	49,450
Department Totals	\$ 642,443	\$ 547,744	\$ 597,724	\$ 607,289	\$ 638,713

Public Services - Street
Department Performance Measures

Inputs	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Est.
Number of full-time employees*	3.5	3.5	4.5	3.5	3.5
Number of part-time/seasonal employees	2	2	2	1	1
Department Expenditures	\$ 550,486	\$ 590,082	\$ 642,443	\$ 547,744	\$ 607,289

*50% of Public Services Director salary is budgeted in Streets.

Outputs	Per Calendar Year				
	2017	2018	2019	2020	2021
Vehicle Maintenance - General Government Repairs	552	565	561	575	549
Street Repairs - Tons of Asphalt Spread	45	50	40	45	30
Sidewalk Repairs - Cubic Yards of Concrete Poured	30	25	15	20	10
Street Signs Replaced	43	38	41	54	47
Mailboxes Replaced	N/A	N/A	N/A	N/A	69

Effectiveness Measures	2017	2018	2019	2020	2021
Service Request Response Time - % within 48 hours	100%	100%	100%	100%	100%

Goals (4 Areas based upon Current Goals)

	Remain Fiscally Sound	Community Engagement	Enhance Public Health & Safety	Maintain Building & Zoning
Streambank Stabilization construction			X	
Maintain stormwater pipes, catch basins, and roadways			X	
Maintain all City facilities	X		X	
Maintain all vehicles and equipment	X		X	



	2014	2015	2016	2017	2018	2019	2020	2021	2022 Estimated	2023 Adopted
Salaries	252,607	265,693	265,567	256,977	246,803	285,801	280,058	264,362	292,667	317,824



**CITY OF OAKBROOK TERRACE
TOURISM DEPARTMENT
2022/23 BUDGET
01-06**

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Contractual Services	\$ 88,765	\$ 52,040	\$ 134,378	\$ 91,050	\$ 141,992	\$ 141,992	\$ 141,992	5.7%	55.9%
Tourism Total	\$ 88,765	\$ 52,040	\$ 134,378	\$ 91,050	\$ 141,992	\$ 141,992	\$ 141,992	5.7%	55.9%
Contractual Services									
5610 - Membership/Assoc Fees	\$ 51,744	\$ 24,984	\$ 48,378	\$ 52,000	\$ 55,992	\$ 55,992	\$ 55,992	15.7%	7.7%
5620 - DCVB Marketing Campaign	\$ 30,704	\$ 21,056	\$ 80,000	\$ 25,000	\$ 80,000	\$ 80,000	\$ 80,000	0.0%	220.0%
5781 - OBT Historical Society Cont	\$ 6,000	\$ 6,000	\$ 6,000	\$ 14,050	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	-57.3%
5782 - Event Sponsorship	\$ 317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL	\$ 88,765	\$ 52,040	\$ 134,378	\$ 91,050	\$ 141,992	\$ 141,992	\$ 141,992	5.7%	55.9%
Tourism Total	\$ 88,765	\$ 52,040	\$ 134,378	\$ 91,050	\$ 141,992	\$ 141,992	\$ 141,992	5.7%	55.9%

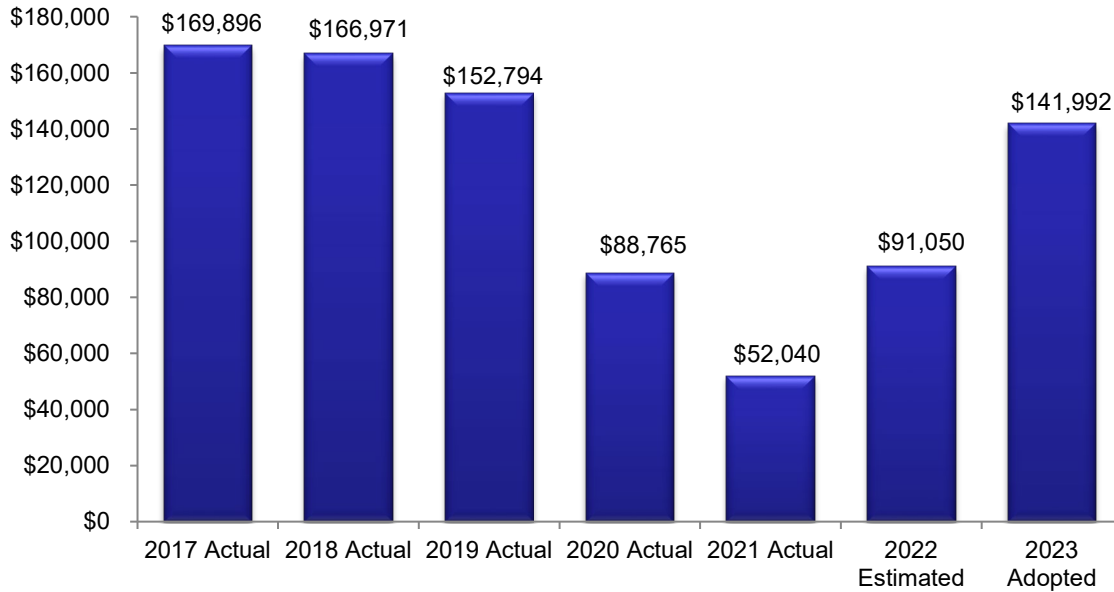
NARRATIVE REPORT

Department:	Tourism	Date:	January 2022
Activity:	01-06	Prepared By:	Amy Marrero

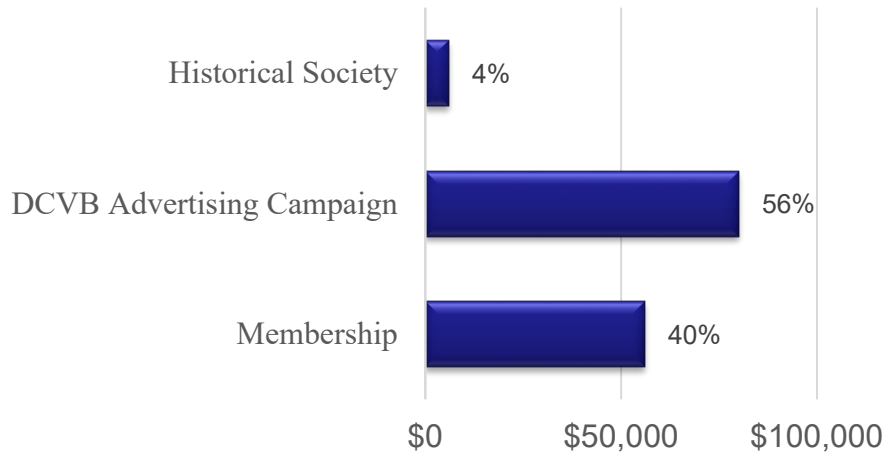
Object Number	Narrative	Adopted																											
5610	Membership & Association Fees	\$55,992																											
	<p>The City's DCVB membership is based on the Fiscal Year 2023 estimated revenue of \$1,087,000 for both regular, extended stay and online hotel taxes. The membership cost is 25% of the first 1% of hotel/motel tax collected, which is estimated to be \$45,292.</p> <p>Additionally, the City pays the hotel membership dues (\$10/room x 1,070 rooms = \$10,700)</p> <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;"><u>Rooms</u></td> <td></td> </tr> <tr> <td>Comfort Suites</td> <td style="text-align: center;">103</td> <td></td> </tr> <tr> <td>Courtyard by Marriot</td> <td style="text-align: center;">147</td> <td></td> </tr> <tr> <td>Hilton Garden Inn</td> <td style="text-align: center;">128</td> <td></td> </tr> <tr> <td>Hilton Suites</td> <td style="text-align: center;">211</td> <td></td> </tr> <tr> <td>Holiday Inn</td> <td style="text-align: center;">227</td> <td></td> </tr> <tr> <td>Staybridge Suites</td> <td style="text-align: center;">112</td> <td></td> </tr> <tr> <td>Choice Hotel</td> <td style="text-align: center;"><u>142</u></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">1,070</td> <td></td> </tr> </table>		<u>Rooms</u>		Comfort Suites	103		Courtyard by Marriot	147		Hilton Garden Inn	128		Hilton Suites	211		Holiday Inn	227		Staybridge Suites	112		Choice Hotel	<u>142</u>			1,070		
	<u>Rooms</u>																												
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Staybridge Suites	112																												
Choice Hotel	<u>142</u>																												
	1,070																												
5620	DCVB Marketing Campaign	\$80,000																											
	<p>This line item supports the hotel marketing and advertising campaign, which is paid to the DuPage County Visitor's Bureau (DCVB), who coordinates this program for the City. The marketing budget includes Triple AAA advertising, social media advertising, shopping packages, and the cost for the Smith Travel report.</p>																												
5781	Oakbrook Terrace Historical Society Contribution	\$6,000																											
	<p>This line item represents the City's \$6,000 contribution towards the Historical Society.</p>																												

Tourism

Tourism Historical Expenditures



Advertising Represents 56% of the Adopted Budget



The Tourism FY 2023 proposed budget is \$141,992. This is an increase of \$50,942 from the FY 2022 estimate mainly due to the DCVB marketing campaign line item. The estimate for FY 2022 is \$25,000 compared to \$80,000 in FY 2023.

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 2021-2022 ACCOMPLISHMENTS

1. Hosted monthly Hotel Commission meetings to review the success of the DCVB's advertising and marketing campaign – *Level 1 Goal #1.7*.

FY 2022-2023 OBJECTIVES

- To conduct no less than bi-monthly meetings of the Hotel Commission to monitor the effectiveness of the advertising campaign and to discuss new marketing concepts as they arise.
- Keep the City Council informed of the Hotel Commission activities through quarterly presentations.
- Improve transparency of marketing expenses.
- Work closely with the Greater Oak Brook Chamber of Commerce with initiatives to retain, attract, and promote businesses to the City.



TOURISM
Fiscal Year 2022-2023 Budget Summary & Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Estimated	FY 2023 Adopted
Department Summary					
DCVB Membership Fees	\$ 51,744	\$ 24,984	\$ 48,378	\$ 52,000	\$ 55,992
DCVB Marketing Campaign	30,704	21,056	80,000	25,000	80,000
Oakbrook Terrace Historical Society	6,000	6,000	6,000	14,050	6,000
Event Sponsorship	317	-	-	-	-
Department Totals	\$ 88,765	\$ 52,040	\$ 134,378	\$ 91,050	\$ 141,992

Tourism
Department Performance Measures

Inputs	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Est.
Department Expenditures	\$ 166,971	\$ 152,794	\$ 88,765	\$ 52,040	\$ 91,050
# of Hotels	6	6	6	7	7

Outputs	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Est.
Hotel Motel Taxes	\$ 1,527,946	\$ 1,484,271	\$ 1,248,064	\$ 469,650	\$ 911,550
Online Hotel Taxes	30,518	29,151	27,064	18,963	26,727
Extended Stay Taxes	55,393	49,071	38,073	26,292	52,932
Totals	\$ 1,613,857	\$ 1,562,493	\$ 1,313,200	\$ 514,905	\$ 991,209

Goals (4 Areas based upon Current Goals)

	Remain Fiscally Sound	Community Engagement	Enhance Public Health & Safety	Maintain Building & Zoning
Conduct monthly Hotel Commission meetings	X			
Continue Oakbrook Terrace Historical Society Contribution		X		
Improve transparency of marketing expenses	X			



**CITY OF OAKBROOK TERRACE
POLICE COMMISSION
2022/2023 BUDGET
01-10**

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Department Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Salaries & Wages	\$ 7,000	\$ 7,050	\$ 9,000	\$ 8,250	\$ 8,250	\$ 8,250	\$ 8,250	-8.3%	0.0%
Other Personnel Benefits	\$ 494	\$ 539	\$ 689	\$ 631	\$ 631	\$ 631	\$ 631	-8.3%	0.0%
Contractual Services	\$ 11,135	\$ 3,001	\$ 9,100	\$ 15,475	\$ 17,500	\$ 17,500	\$ 17,500	92.3%	13.1%
Commodities	\$ 230	\$ 41	\$ 610	\$ 358	\$ 610	\$ 610	\$ 610	0.0%	70.4%
Police Commission Total	\$ 18,858	\$ 10,632	\$ 19,399	\$ 24,714	\$ 26,991	\$ 26,991	\$ 26,991	39.1%	9.2%
Salaries & Wages									
4130 - Part-time Regular	\$ 7,000	\$ 7,050	\$ 9,000	\$ 8,250	\$ 8,250	\$ 8,250	\$ 8,250	-8.3%	0.0%
TOTAL	\$ 7,000	\$ 7,050	\$ 9,000	\$ 8,250	\$ 8,250	\$ 8,250	\$ 8,250	-8.3%	0.0%
Other Personnel Benefits									
4520 - FICA	\$ 494	\$ 539	\$ 689	\$ 631	\$ 631	\$ 631	\$ 631	-8.3%	0.0%
TOTAL	\$ 494	\$ 539	\$ 689	\$ 631	\$ 631	\$ 631	\$ 631	-8.3%	0.0%
Contractual Services									
5600 - Professional/Technical	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
5610 - Membership & Assoc Fees	\$ 375	\$ 375	\$ 500	\$ 375	\$ 500	\$ 500	\$ 500	0.0%	33.3%
5620 - Advertising & Publication	\$ 39	\$ 483	\$ 500	\$ 100	\$ 500	\$ 500	\$ 500	0.0%	400.0%
5775 - Testing & Examinations	\$ 10,721	\$ 2,143	\$ 6,600	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	127.3%	0.0%
TOTAL	\$ 11,135	\$ 3,001	\$ 9,100	\$ 15,475	\$ 17,500	\$ 17,500	\$ 17,500	92.3%	13.1%
Commodities									
6110 - Books & Publications	\$ -	\$ -	\$ 60	\$ 308	\$ 60	\$ 60	\$ 60	0.0%	-80.5%
6120 - Office Supplies	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ 200	0.0%	0.0%
6130 - Supplies	\$ 230	\$ 41	\$ 150	\$ 50	\$ 150	\$ 150	\$ 150	0.0%	200.0%
6170 - Postage	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ 200	0.0%	0.0%
TOTAL	\$ 230	\$ 41	\$ 610	\$ 358	\$ 610	\$ 610	\$ 610	0.0%	70.4%
Police Commission Total	\$ 18,858	\$ 10,632	\$ 19,399	\$ 24,714	\$ 26,991	\$ 26,991	\$ 26,991	39.1%	9.2%

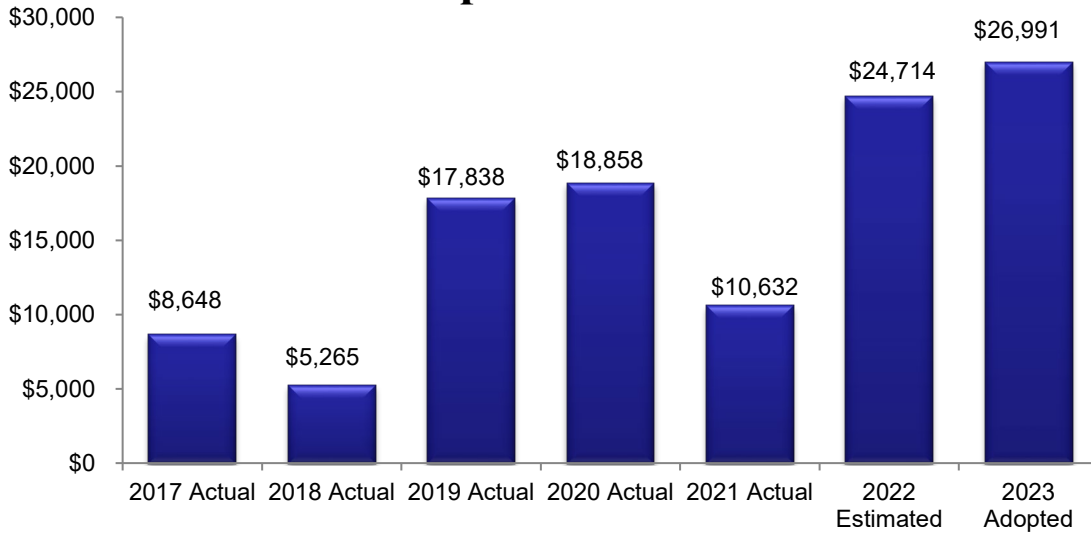
NARRATIVE REPORT

Department: Police Commission **Date:** January 2022
Activity: 01-10 **Prepared By:** Amy Marrero

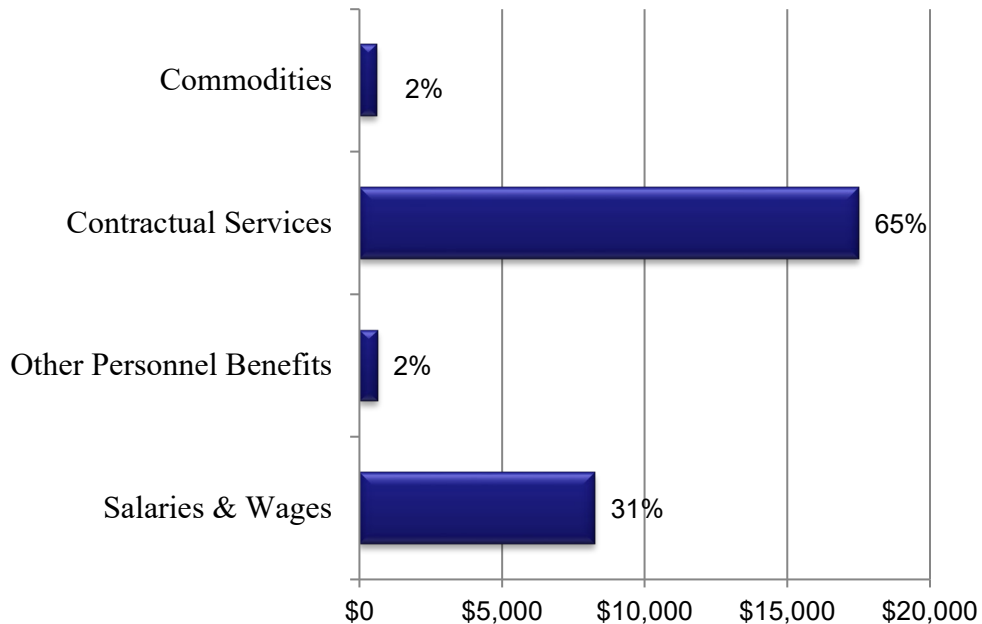
Object Number	Narrative	Adopted
4130	Part-Time Regular	\$8,250
	Budgeted amount is for the part-time salaries paid to the three (3) members of the Police Commission based on the number of meetings (includes three (3) "special" meetings) and the recording secretary.	
5600	Professional/Technical	\$1,500
	Budgeted figure is used for attorney fees if needed.	
5775	Testing & Examinations	\$15,000
	Budgeted amount is for cost of administering testing and examinations for the new officer eligibility list. Sergeant promotion testing will now be conducted by the Police Commission.	

Police Commission

Police Commission Historical Expenditures



Contractual Services Represent 65% of the Adopted Budget

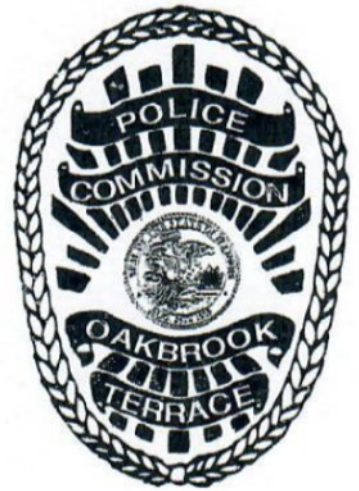


The Police Commission FY 2023 budget is \$26,991. Police Commissioner stipends at \$8,250 represents 31% budget. Contractual services, which includes testing, represents 65% of the budget.

POLICE COMMISSION

MISSION STATEMENT

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



GOALS

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

FY 2021-2022 ACCOMPLISHMENTS

1. Sergeant promotional testing in September 2021.
2. New applicant and lateral testing in November 2021.

FY 2022-2023 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 and review closed session minutes every six (6) months.
- 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 2022-2023 Budget Summary & Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Estimated	FY 2023 Adopted
Department Summary					
Salaries & Wages	\$ 7,000	\$ 7,050	\$ 9,000	\$ 8,250	\$ 8,250
Benefits	494	539	689	631	631
Contractual Services	11,135	3,001	9,100	15,475	17,500
Commodities	230	41	610	358	610
Department Totals	\$ 18,858	\$ 10,632	\$ 19,399	\$ 24,714	\$ 26,991

Police Commission
Department Performance Measures

Inputs	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Est.
Department Expenditures	\$ 5,265	\$ 17,838	\$ 18,858	\$ 10,632	\$ 24,714

Outputs	Calendar Year				
	2017	2018	2019	2020	2021
Police Applicant Testing	March 2017		April 2019		March 2021
Sergeant Applicant Testing		August 2018			September 2021

Goals (4 Areas based upon Current Goals)

	Remain Fiscally Sound	Community Engagement	Enhance Public Health & Safety	Maintain Building & Zoning
Conduct testing for new officers and sergeant promotions			X	
Update Police Commission rules and regulations			X	



**CITY OF OAKBROOK TERRACE
FINANCE DEPARTMENT
2022/2023 BUDGET
01-11**

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Amended Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Salaries & Wages	\$ 151,693	\$ 156,124	\$ 136,559	\$ 140,635	\$ 158,547	\$ 237,364	\$ 237,364	\$ 247,111	75.7%	55.86%
Other Personnel Benefits	\$ 42,315	\$ 43,467	\$ 39,709	\$ 40,533	\$ 39,468	\$ 98,569	\$ 98,569	\$ 54,907	35.5%	39.12%
Contractual Services	\$ 286,718	\$ 318,409	\$ 403,089	\$ 403,089	\$ 385,725	\$ 397,293	\$ 411,543	\$ 411,543	2.1%	6.69%
Commodities	\$ 22,323	\$ 13,289	\$ 4,550	\$ 4,550	\$ 32,650	\$ 35,350	\$ 27,350	\$ 27,350	501.1%	-16.23%
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 25,261	\$ -	\$ -	\$ -	0.0%	-100.00%
Finance Department Total	\$ 503,049	\$ 531,289	\$ 583,907	\$ 588,807	\$ 641,651	\$ 768,576	\$ 774,826	\$ 740,911	25.8%	15.47%

Salaries & Wages										
4110 - Full-time	\$ 82,374	\$ 87,208	\$ 118,327	\$ 121,877	\$ 138,634	\$ 165,262	\$ 165,262	\$ 172,846	41.8%	24.68%
4110 - 01 COVID Full-time	\$ 486	\$ 202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.00%
4130 - Overtime	\$ 258	\$ 86	\$ -	\$ -	\$ 160	\$ -	\$ -	\$ -	0.0%	-100.00%
4130 - Part-time Regular	\$ 66,489	\$ 68,627	\$ 17,551	\$ 18,078	\$ 19,463	\$ 72,102	\$ 72,102	\$ 74,265	310.8%	281.57%
4130 - 01 COVID Part-time Regular	\$ 2,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.00%
4190 - Top of the Range	\$ -	\$ -	\$ 681	\$ 681	\$ 290	\$ -	\$ -	\$ -	-100.0%	-100.00%
TOTAL	\$ 151,693	\$ 156,124	\$ 136,559	\$ 140,635	\$ 158,547	\$ 237,364	\$ 237,364	\$ 247,111	75.7%	55.86%

Other Personnel Benefits										
4510 - IMRF	\$ 17,374	\$ 18,766	\$ 16,733	\$ 17,235	\$ 14,384	\$ 28,058	\$ 28,058	\$ 22,405	30.0%	55.76%
4520 - FICA	\$ 11,750	\$ 11,761	\$ 10,447	\$ 10,760	\$ 10,199	\$ 23,673	\$ 23,673	\$ 18,904	75.7%	85.35%
4530 - Health Insurance	\$ 9,686	\$ 9,176	\$ 8,805	\$ 8,805	\$ 8,805	\$ 35,948	\$ 35,948	\$ 9,225	4.8%	4.77%
4531 - H.S.A. Contribution	\$ 2,500	\$ 2,550	\$ 2,550	\$ 2,550	\$ 4,635	\$ 6,720	\$ 6,720	\$ 2,240	-12.2%	-51.67%
4540 - Dental Insurance	\$ 382	\$ 384	\$ 384	\$ 384	\$ 384	\$ 1,800	\$ 1,800	\$ 400	4.1%	4.06%
4550 - Life Insurance	\$ 188	\$ 195	\$ 278	\$ 286	\$ 242	\$ 409	\$ 409	\$ 426	48.8%	75.78%
4570 - Unemployment Ins	\$ 435	\$ 635	\$ 512	\$ 512	\$ 818	\$ 1,962	\$ 1,962	\$ 1,308	155.5%	59.90%
TOTAL	\$ 42,315	\$ 43,467	\$ 39,709	\$ 40,533	\$ 39,468	\$ 98,569	\$ 98,569	\$ 54,907	35.5%	39.12%

Contractual Services										
5600 - Professional/Technical	\$ 88,075	\$ 65,823	\$ 63,833	\$ 63,833	\$ 66,700	\$ 66,987	\$ 66,987	\$ 66,987	4.9%	0.43%
5600-15 - Investment Manager Fees	\$ 2,120	\$ 2,207	\$ 2,225	\$ 2,225	\$ 2,225	\$ 2,400	\$ 2,400	\$ 2,400	7.9%	7.87%
5605 - Training/Conferences	\$ 921	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.00%
5606 - Credit Card Transaction Fees	\$ 3,488	\$ 2,717	\$ 2,700	\$ 2,700	\$ 5,600	\$ 6,000	\$ 6,000	\$ 6,000	122.2%	7.14%
5610 - Membership/Assoc Fees	\$ 510	\$ 160	\$ 600	\$ 600	\$ 160	\$ 160	\$ 160	\$ 160	-73.3%	0.00%
5630 - Risk Management Insurance	\$ 64,786	\$ 69,243	\$ 72,443	\$ 72,443	\$ 67,645	\$ 83,772	\$ 83,772	\$ 83,772	15.6%	23.84%
5631 - Workers Compensation Insurance	\$ 108,785	\$ 141,720	\$ 222,737	\$ 222,737	\$ 204,627	\$ 195,870	\$ 195,870	\$ 195,870	-12.1%	-4.28%
5640 - Vision Insurance	\$ 5,431	\$ 5,245	\$ 4,591	\$ 4,591	\$ 4,283	\$ 4,693	\$ 4,693	\$ 4,693	2.2%	9.57%
5655 - Equipment Lease & Rental	\$ 321	\$ 360	\$ 360	\$ 360	\$ 361	\$ 361	\$ 361	\$ 361	0.3%	0.00%
5660 - Equipment Maint & Repair	\$ 874	\$ 913	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	0.0%	0.00%
5660-01 Equipment Service Agreement	\$ 790	\$ 6,211	\$ 6,500	\$ 6,500	\$ 7,905	\$ 8,300	\$ 8,300	\$ 8,300	27.7%	5.00%
5660-02 Software Service Agreement	\$ -	\$ 14,547	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,750	\$ 30,000	\$ 30,000	100.0%	100.00%
5665 - Telephone Service	\$ 2,255	\$ 2,199	\$ 2,300	\$ 2,300	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	-8.7%	0.00%
5668 - Communications	\$ 4,781	\$ 4,819	\$ 4,900	\$ 4,900	\$ 4,720	\$ 5,000	\$ 5,000	\$ 5,000	2.0%	5.93%
5683 - Collections Fees	\$ 1,481	\$ 954	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	100.0%	100.00%
5700 - Public Information	\$ 2,101	\$ 1,124	\$ 3,000	\$ 3,000	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	20.00%
5705 - Filing Fees	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.00%
TOTAL	\$ 286,718	\$ 318,409	\$ 403,089	\$ 403,089	\$ 385,725	\$ 397,293	\$ 411,543	\$ 411,543	2.1%	6.69%

Commodities										
6120 - Office Supplies	\$ 1,519	\$ 1,213	\$ 1,200	\$ 1,200	\$ 1,900	\$ 2,000	\$ 2,000	\$ 2,000	66.7%	5.26%
6130 - Supplies	\$ 312	\$ 326	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	0.0%	0.00%
6150 - Software	\$ 18,419	\$ 9,087	\$ -	\$ -	\$ 26,300	\$ 30,000	\$ 22,000	\$ 22,000	0.0%	-16.35%
6151 - Hardware	\$ -	\$ 184	\$ -	\$ -	\$ 1,600	\$ -	\$ -	\$ -	0.0%	-100.00%
6170 - Postage	\$ 2,073	\$ 2,480	\$ 3,000	\$ 3,000	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	20.00%
TOTAL	\$ 22,323	\$ 13,289	\$ 4,550	\$ 4,550	\$ 32,650	\$ 35,350	\$ 27,350	\$ 27,350	501.1%	-16.23%

Expenditures										
7175 - Investment Expense	\$ -	\$ -	\$ -	\$ -	\$ 25,261	\$ -	\$ -	\$ -	0.0%	-100.00%
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 25,261	\$ -	\$ -	\$ -	0.0%	-100.00%

Finance Total	\$ 503,049	\$ 531,289	\$ 583,907	\$ 588,807	\$ 641,651	\$ 768,576	\$ 774,826	\$ 740,911	25.8%	15.47%
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NARRATIVE REPORT

Department: Finance Department **Date:** February 2022
Activity: 01-11 **Prepared By:** Amy Marrero

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$172,846
	Budgeted amount includes salary for the Finance Coordinator and for the Fiscal Assistant.	
4130	Part-Time Regular	\$74,265
	Budgeted amount is for newly created positions of IT Coordinator and Media Specialist.	
4500	Other Personnel Benefits	\$54,907
	These benefits include IMRF, FICA, H.S.A. contribution, unemployment insurance and insurance for life, dental and health.	
5600	Professional & Technical Services	\$66,987
	Budget figure includes cost for the annual audit (\$52,020) and payroll services (\$10,143). Also included are the GFOA award fees (\$805) and safety deposit box fees (\$160). Additionally, the charges for OPEB and actuary fees (\$2,835), and disclosure requirement fees (\$1,024) are budgeted here.	
5600-15	Investment Manager Fees	\$2,400
	These fees are paid to the City's financial advisors to invest the General Fund's excess cash.	
5606	Credit Card Transaction Fees	\$6,000
	Costs associated with accepting credit card payments.	
5630	Risk Management Insurance	\$83,772
	Two-thirds of the expense for insurance coverage (liability, property, and auto) is budgeted at the normal rate in the General Fund. Remaining one-third is budgeted in the Water Fund.	
5631	Workers Compensation Insurance	\$195,870
	Two-thirds of the expense for worker compensation coverage is budgeted in the General Fund. Remaining one-third is budgeted in the Water Fund.	
5640	Vision Insurance	\$4,693
	Costs associated with vision insurance offered to City employees.	
5660-01	Equipment Service Agreement	\$8,300

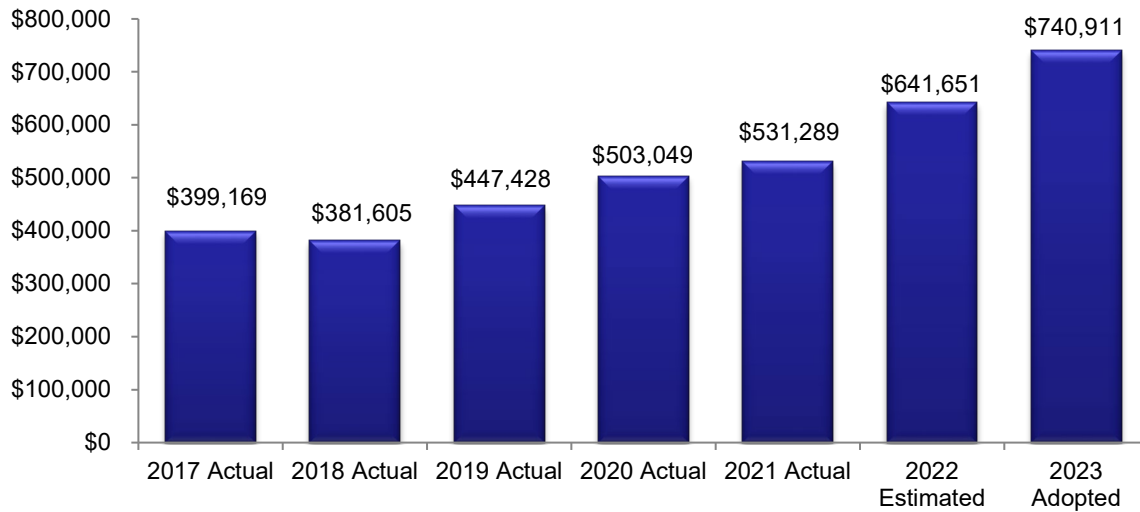
NARRATIVE REPORT

Department: Finance Department **Date:** February 2022
Activity: 01-11 **Prepared By:** Amy Marrero

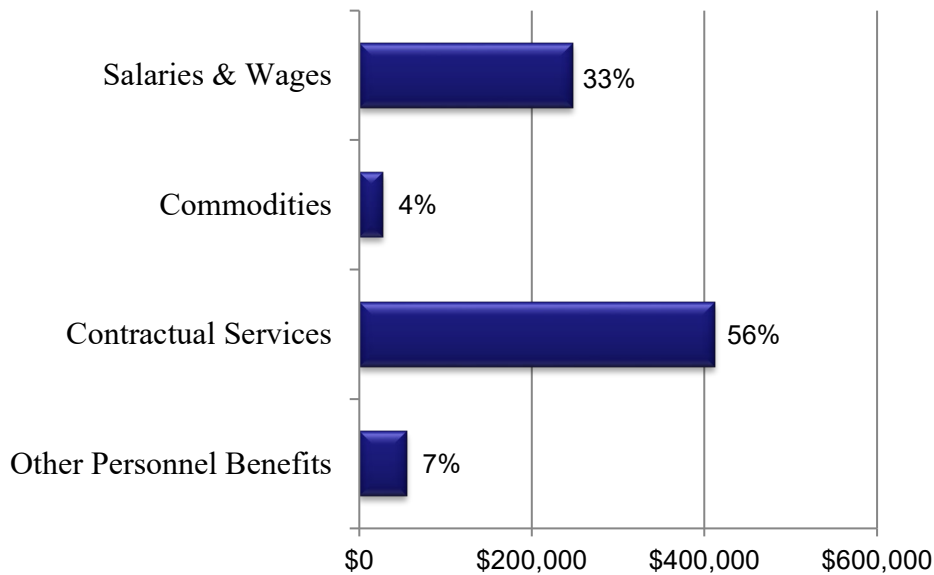
Object Number	Narrative	Adopted
	Telephone and Springbrook software support.	
5660-02	Software Service Agreement	\$30,000
	Costs are for the annual maintenance for the APC-UPS, Barracuda Web Filter, Barracuda Cloud Back-up, Veritas system, VMware, Symantec, and the Police Department SANs warranty, Duo Authenticity, Knowb4 Annual Training.	
5665	Telephone Service	\$2,100
	Finance Department's share of phone service charges.	
5668	Communications	\$5,000
	Comcast charges for internet, digital adapters, and business video.	
5683	Collection Fees	\$2,000
	Fees charged by collection agency.	
5700	Public Information	\$3,000
	Filing of Annual Treasurer's Report along with the printing of the adopted budget and Comprehensive Annual Financial Report covers are charged in this line item.	
6150	Software	\$22,000
	Adobe Software licenses	

Finance

Finance Historical Expenditures



Contractual Services Represent 56% of the Adopted Budget



The Finance FY 2023 budget is \$740,911 representing an increase of \$99,260 or 15.5% from the FY 2022 estimate. The increase is partly due to new positions created in the Finance Department for a full time Fiscal Assistant, part time IT Coordinator and part time Media Specialist.

FINANCE DEPARTMENT

MISSION STATEMENT

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

GOALS

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

FY 2021-2022 ACCOMPLISHMENTS

1. Successful receipt of the Distinguished Budget Presentation Award for the FY 2022 Budget (past 14 years) – *Staff Goal*.
2. Successful receipt of the Certificate of Achievement for Excellence in Financial Reporting for the FY 2020 Comprehensive Annual Financial Report (past 17 years) – *Staff Goal*.
3. Upgraded our financial software, Springbrook, to be cloud-based. The cloud offers automatic updates and better security with multi factor authentication.
4. Received the first allocation of the American Rescue Plan Act funds in the amount of \$142,752.80. Will receive the second allocation of funds in the summer of 2022.
5. Received \$5,385 from FEMA for reimbursement of protective measures taken during the pandemic. We are expected to receive an additional \$23,865.87.

FY 2022-2023 OBJECTIVES

- To have the departments perform timesheet entry through new Paylocity module.
- To improve communications with residents through the City's new website and Facebook page.
- 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 and the City's budget document through the Government Finance Officers Association (GFOA).
- To publish the annual Treasurer's Report as required by law.
- To ensure the water billing process is completed accurately, and the bills are mailed in a timely fashion as stated by City ordinance.
- Implement a Food & Beverage Tax at 1.5% of restaurant gross sales.

FINANCE DEPARTMENT
Fiscal Year 2022-2023 Budget Summary & Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2022 Estimated	FY 2023 Adopted
Department Summary					
Salaries & Wages	\$ 151,693	\$ 156,124	\$ 140,635	\$ 158,547	\$ 247,111
Benefits	42,315	43,467	40,533	39,468	54,907
Contractual Services	286,718	318,409	403,089	385,725	411,543
Commodities	22,323	13,289	4,550	32,650	27,350
Capital Expenditures	-	-	-	25,261	-
Department Totals	\$ 503,049	\$ 531,289	\$ 588,807	\$ 641,651	\$ 740,911

Finance
Department Performance Measures

Inputs	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Est.
Number of full-time employees*	1.5	1.5	1.5	1.5	1.5
Number of part-time/seasonal employees**	1	1	2	1.5	0.5
Department Expenditures	\$ 381,605	\$ 447,428	\$ 503,049	\$ 531,289	\$ 641,651

*City Administrator also serves as Finance Director

**Administrative Assistant works 50% of time in Executive Management and 50% in Finance

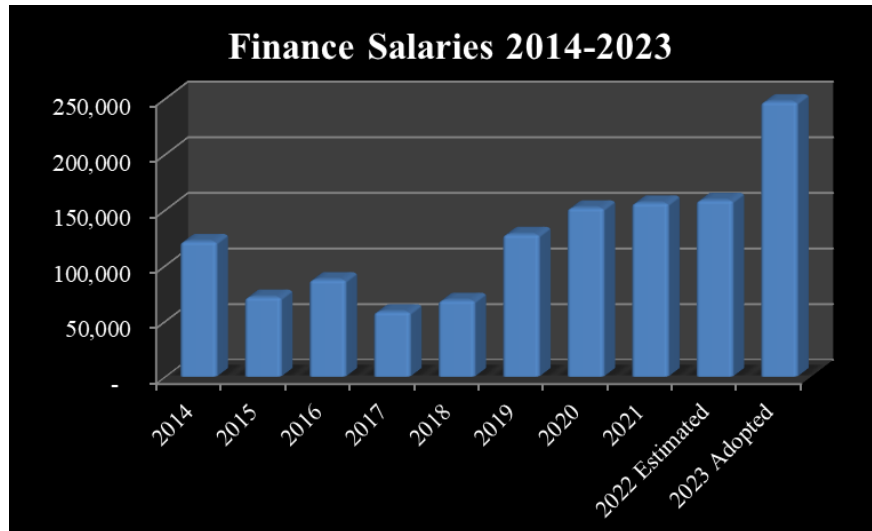
Outputs	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Business Licenses Issued	364	349	360	416	415
Credit Card Transactions	479	593	689	710	849
Purchase Orders	86	83	91	89	82
Accounts Payable Checks	1,302	1,259	1,264	1,216	1,296

Effectiveness Measures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
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GFOA Distinguished Budget Award	X	X	X	X	X
GFOA Excellence in Financial Reporting	X	X	X	X	TBD
City Bond Rating (Standard and Poor's)	AA	AA	AA	AA	AA*

* Standard & Poor's issued a AA rating for the City's refinanced 2012 A Business District (April 2021)

Goals	Goals (4 Areas based upon Current Goals)			
	Remain Fiscally Sound	Community Engagement	Enhance Public Health & Safety	Maintain Building & Zoning
Compose & Distribute Popular Annual Financial Report	X	X		
Secure Additional COVID Grants	X			
Assist departments with new payroll entry process	X			
Implement Springbrook cashless payment options	X	X		
Monitor new businesses and discontinued businesses	X			X



	2014	2015	2016	2017	2018	2019	2020	2021	2022 Estimated	2023 Adopted
Salaries	121,494	71,447	87,133	58,309	68,598	127,877	151,693	156,124	158,547	247,111



**CITY OF OAKBROOK TERRACE
ECONOMIC DEVELOPMENT
2022/2023 BUDGET
01-13**

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Contractual Services	\$ 283,208	\$ 607,852	\$ 274,167	\$ 278,769	\$ 242,000	\$ 242,000	\$ 242,000	-11.7%	-13.2%
Economic Development Total	\$ 283,208	\$ 607,852	\$ 274,167	\$ 278,769	\$ 242,000	\$ 242,000	\$ 242,000	-11.7%	-13.2%

Contractual Services									
5750 - Home Depot Reimbursable	\$ 191,376	\$ 219,928	\$ 221,000	\$ 229,742	\$ 242,000	\$ 242,000	\$ 242,000	9.5%	5.3%
5754 - Oakbrook Terrace LLC Reimbursable	\$ 91,833	\$ 97,141	\$ 53,167	\$ 49,027	\$ -	\$ -	\$ -	-100.0%	-100.0%
5755- Sales Tax Stimulus Rebate Program	\$ -	\$ 155,472	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5756 - Hotel Tax Stimulus Rebate Program	\$ -	\$ 93,271	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5757 - Residential Voucher Program	\$ -	\$ 42,040	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL	\$ 283,208	\$ 607,852	\$ 274,167	\$ 278,769	\$ 242,000	\$ 242,000	\$ 242,000	-11.7%	-13.2%
Economic Development Total	\$ 283,208	\$ 607,852	\$ 274,167	\$ 278,769	\$ 242,000	\$ 242,000	\$ 242,000	-11.7%	-13.2%

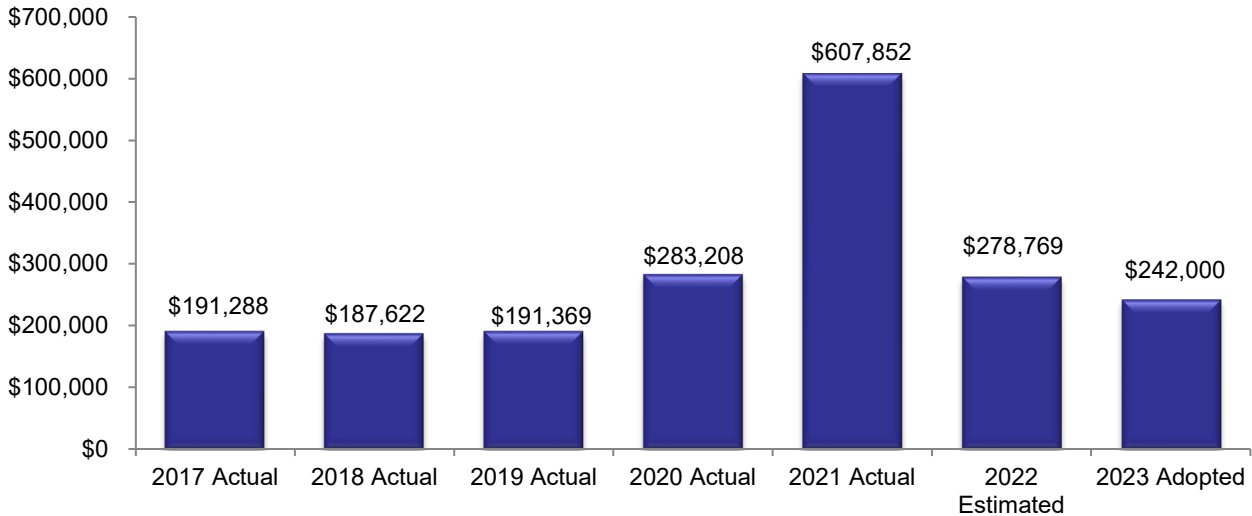
NARRATIVE REPORT

Department: Economic Development **Date:** January 2022
Activity: 01-13 **Prepared By:** Amy Marrero

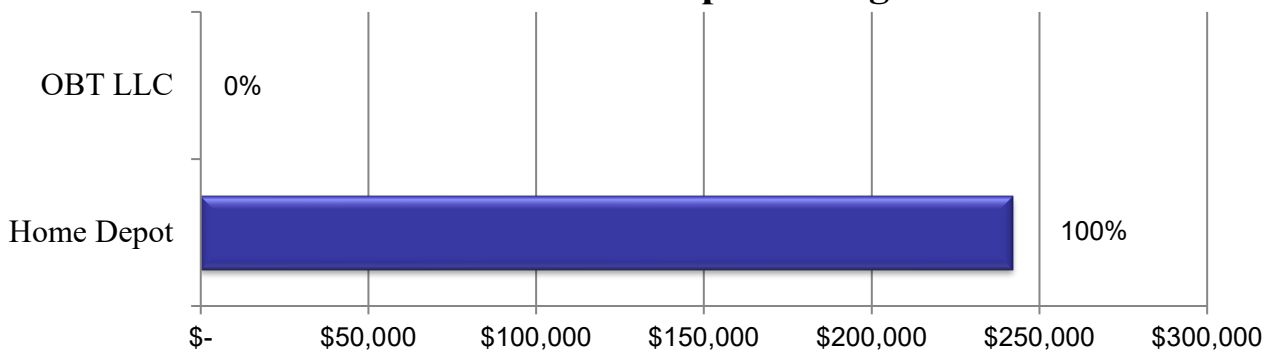
Object Number	Narrative	Adopted
5750	Home Depot Reimbursable	\$242,000
	Amount budgeted regarding the City's Sales Tax Incentive Agreement with Home Depot. The Home Depot Agreement was approved through Ordinance Number 02-22 and is for a 20-year period. The agreement expires in April of 2023.	

Economic Development

Economic Development Historical Expenditures



Home Depot Reimbursable Represents 100% of the Adopted Budget



The Economic Development FY 2023 budget is \$242,000, which is \$36,769 lower than the FY 2022 estimate. The FY 2022 estimated budget includes the final payment of \$49,027 for the economic incentive agreement with BP Amoco.

ECONOMIC DEVELOPMENT
Fiscal Year 2022-2023 Budget Summary & Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Estimated	FY 2023 Adopted
Department Summary					
Home Depot Reimbursable	\$ 191,376	\$ 219,928	\$ 221,000	\$ 229,742	\$ 242,000
BP Amoco Reimbursable	91,833	97,141	53,167	49,027	-
Sales Tax Rebates	-	155,472	-	-	-
Hotel Tax Rebates	-	93,271	-	-	-
Oakbrook Terrace Eats Vouchers	-	42,040	-	-	-
Department Totals	\$ 283,208	\$ 607,852	\$ 274,167	\$ 278,769	\$ 242,000

**Economic Development
Department Performance Measures**

Inputs	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Home Depot Economic Incentive	180,941	187,622	191,369	191,376	219,928
BP Amoco/OBT Holding Economic Incentive	-	-	-	91,833	97,141
Redbox Economic Incentive	10,347	-	-	-	-

Goals (4 Areas based upon Current Goals)

	Remain Fiscally Sound	Community Engagement	Enhance Public Health & Safety	Maintain Building & Zoning
Encourage new businesses and retain current businesses	X			

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2008-2012	2003-2007	Totals
Home Depot	219,928	191,376	191,369	187,622	180,941	176,877	168,746	5,415	140,870	651,485	615,397	2,730,026
BP Amoco/OBT Holding	97,141	91,833										188,974
Lee Lumber*					-	-	-	-	4,144	463,918	667,624	1,135,686
Redbox**					10,347	-	-	8,518	12,904	8,503	-	40,272
Totals	317,069	283,208	191,369	187,622	191,288	176,877	168,746	13,933	157,918	1,123,906	1,283,021	4,094,957

*Lee Lumber agreement terminated on December 31, 2012

** Redbox Agreement terminated on August 1, 2016 due to the occupancy reduction at the Oakbrook Terrace Tower, which was required as part of the agreement.



**CITY OF OAKBROOK TERRACE
TRAFFIC LIGHT ENFORCEMENT
2022/2023 BUDGET
01-14**

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Salaries & Wages	\$ 73,214	\$ 73,284	\$ 61,201	\$ 75,132	\$ 78,286	\$ 78,286	\$ 80,548	31.6%	7.2%
Other Personnel Benefits	\$ 6,208	\$ 8,229	\$ 5,981	\$ 6,636	\$ 6,877	\$ 6,877	\$ 7,057	18.0%	6.3%
Contractual Services	\$ 1,988,588	\$ 1,097,295	\$ 1,515,600	\$ 1,168,003	\$ 1,304,766	\$ 1,304,766	\$ 1,304,766	-13.9%	11.7%
Traffic Light Enforcement Total	\$ 2,068,011	\$ 1,178,809	\$ 1,582,782	\$ 1,249,771	\$ 1,389,929	\$ 1,389,929	\$ 1,392,371	-12.0%	11.4%

Salaries & Wages									
4130 - Part-time Regular	\$ 68,239	\$ 65,912	\$ 50,740	\$ 68,639	\$ 68,639	\$ 68,639	\$ 70,699	39.3%	3.0%
4150 - Court Time Admin	\$ 4,975	\$ 7,373	\$ 10,461	\$ 6,493	\$ 9,647	\$ 9,647	\$ 9,849	-5.9%	51.7%
TOTAL	\$ 73,214	\$ 73,284	\$ 61,201	\$ 75,132	\$ 78,286	\$ 78,286	\$ 80,548	31.6%	7.2%

Other Personnel Benefits									
4520 - FICA	\$ 5,772	\$ 7,648	\$ 5,318	\$ 5,748	\$ 5,989	\$ 5,989	\$ 6,162	15.9%	7.2%
4570 - Unemployment Insurance	\$ 437	\$ 582	\$ 663	\$ 888	\$ 888	\$ 888	\$ 895	35.0%	0.8%
TOTAL	\$ 6,208	\$ 8,229	\$ 5,981	\$ 6,636	\$ 6,877	\$ 6,877	\$ 7,057	18.0%	6.3%

Contractual Services									
5668 - Communications	\$ 1,030	\$ 584	\$ 600	\$ 715	\$ 715	\$ 715	\$ 715	19.2%	0.0%
5671 - General Legal Services	\$ 36,386	\$ 62,437	\$ 30,000	\$ 100	\$ 15,000	\$ 15,000	\$ 15,000	-50.0%	14900.0%
5675 - Admin Hearing Legal Service	\$ 12,805	\$ 9,464	\$ 13,000	\$ 13,000	\$ 14,000	\$ 14,000	\$ 14,000	7.7%	7.7%
5681 - Safespeed Service Fees	\$ 1,826,848	\$ 898,822	\$ 1,360,000	\$ 1,107,188	\$ 1,138,051	\$ 1,138,051	\$ 1,138,051	-16.3%	2.8%
5682 - Safespeed Monthly Fees	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.0%	0.0%
5683 - Collection Fees	\$ 99,518	\$ 113,988	\$ 100,000	\$ 35,000	\$ 125,000	\$ 125,000	\$ 125,000	25.0%	257.1%
TOTAL	\$ 1,988,588	\$ 1,097,295	\$ 1,515,600	\$ 1,168,003	\$ 1,304,766	\$ 1,304,766	\$ 1,304,766	-13.9%	11.7%

Traffic Light Enforcement Total	\$ 2,068,011	\$ 1,178,809	\$ 1,582,782	\$ 1,249,771	\$ 1,389,929	\$ 1,389,929	\$ 1,392,371	-12.0%	11.4%
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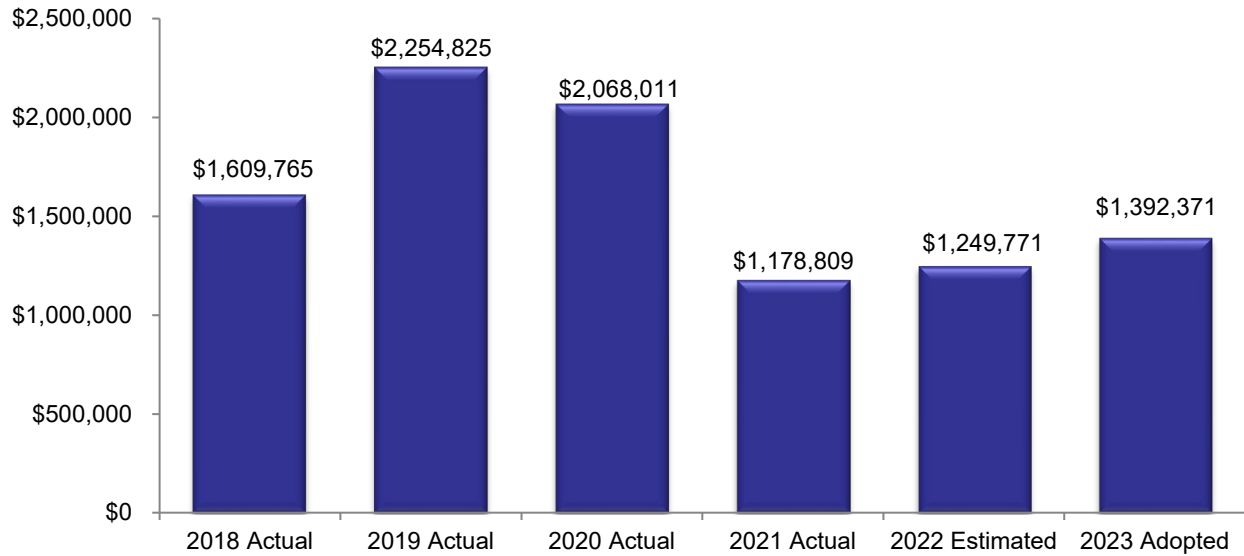
NARRATIVE REPORT

Department: Traffic Light Enforcement **Date:** February 2022
Activity: 01-14 **Prepared By:** Amy Marrero

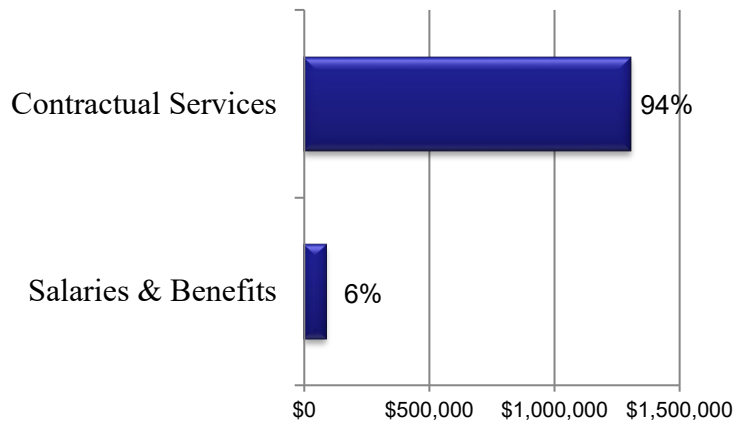
Object Number	Narrative	Adopted
4130	Part-time Regular	\$70,699
	The budgeted amount represents the part-time wages for four (4) photo enforcement camera reviewers.	
4150	Court Time Admin	\$9,849
	The budgeted amount represents one (1) admin and two (2) detective, officer, or Deputy Chief wages for the traffic light court hearings.	
4500	Other Personnel Benefits	\$7,057
	These benefits include FICA and unemployment insurance.	
5671	General Legal Services	\$15,000
	The budgeted amount represents legal fees associated with the red-light cameras.	
5675	Administrative Hearing Services	\$14,000
	The budgeted amount represents the cost for the administrative hearing officer to adjudicate the traffic enforcement fines.	
5681	Safespeed Service Fees	\$1,138,051
	The budgeted amount represents the vendor's fees to implement two (2) traffic enforcement camera systems.	
5682	Safespeed Monthly Fees	\$12,000
	The budgeted amount represents the \$1,000 monthly service fee.	
5683	Collection Fees	\$125,000
	The budgeted amount represents collection fees associated with late fine payments.	

Traffic Light Enforcement

Traffic Enforcement Historical Expenditures



Contractual Services Represents 94% of the Adopted Budget



The Traffic Light Enforcement division is budgeted at \$1,392,371 for FY 2023. Contractual Services increased by \$136,763, compared to the FY 2022 estimate, due to the increase in collection agency fees.

TRAFFIC ENFORCEMENT
Fiscal Year 2022-2023 Budget Summary & Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Estimated	FY 2023 Adopted
Department Summary					
Salaries & Wages	\$ 73,214	\$ 73,284	\$ 61,201	\$ 75,132	\$ 80,548
Benefits	6,208	8,229	5,981	6,636	7,057
Contractual Services	1,988,588	1,097,295	1,515,600	1,168,003	1,304,766
Commodities	-	-	-	-	-
Department Totals	\$ 2,068,011	\$ 1,178,809	\$ 1,582,782	\$ 1,249,771	\$ 1,392,371

Traffic Enforcement

Goals (4 Areas based upon Current Goals)

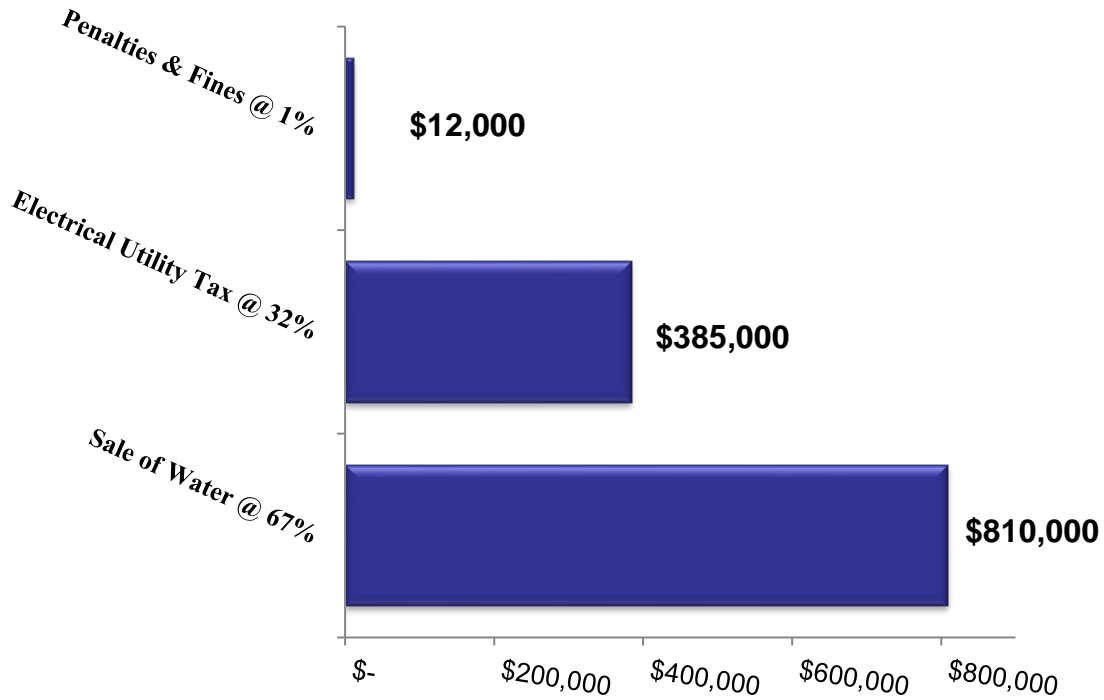
	Remain Fiscally Sound	Community Engagement	Enhance Public Health & Safety	Maintain Building & Zoning
Improve traffic safety			X	



**CITY OF OAKBROOK TERRACE
WATER FUND REVENUES
2022/2023 BUDGET**

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Amended Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Taxes Collected by OBT	\$ 414,953	\$ 375,539	\$ 350,000	\$ 350,000	\$ 385,275	\$ 385,000	\$ 385,000	\$ 385,000	10.0%	-0.1%
Fines & Forfeitures	\$ 9,693	\$ 8,236	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	20.0%	0.0%
Sales & Service	\$ 808,055	\$ 767,771	\$ 833,500	\$ 833,500	\$ 808,592	\$ 816,500	\$ 816,500	\$ 816,500	-2.0%	1.0%
Miscellaneous Revenue	\$ 208,129	\$ 1,766	\$ 1,200	\$ 1,200	\$ 771	\$ 1,400	\$ 1,400	\$ 1,400	16.7%	81.6%
WATER FUND TOTAL	\$ 1,440,830	\$ 1,153,311	\$ 1,194,700	\$ 1,194,700	\$ 1,206,638	\$ 1,214,900	\$ 1,214,900	\$ 1,214,900	1.7%	0.7%
Taxes Collected By OBT										
3030 - Electric Utility Tax	\$ 414,953	\$ 375,539	\$ 350,000	\$ 350,000	\$ 385,275	\$ 385,000	\$ 385,000	\$ 385,000	10.0%	-0.1%
TOTAL	\$ 414,953	\$ 375,539	\$ 350,000	\$ 350,000	\$ 385,275	\$ 385,000	\$ 385,000	\$ 385,000	10.0%	-0.1%
Fines & Forfeitures										
3750 - Penalties/Fines	\$ 9,693	\$ 8,236	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	20.0%	0.0%
TOTAL	\$ 9,693	\$ 8,236	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	20.0%	0.0%
Sales & Service										
3710 - Sale of Water	\$ 808,055	\$ 757,771	\$ 827,000	\$ 827,000	\$ 803,442	\$ 810,000	\$ 810,000	\$ 810,000	-2.1%	0.8%
3715 - Water Meter Sales	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 150	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	900.0%
3720 - Tap-On Fees	\$ -	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	0.0%
TOTAL	\$ 808,055	\$ 767,771	\$ 833,500	\$ 833,500	\$ 808,592	\$ 816,500	\$ 816,500	\$ 816,500	-2.0%	1.0%
Miscellaneous Revenue										
3650 - Interest Earnings	\$ 18,579	\$ 1,766	\$ 1,200	\$ 1,200	\$ 646	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	85.8%
3660 - Miscellaneous Revenue	\$ 50	\$ -	\$ -	\$ -	\$ 125	\$ 200	\$ 200	\$ 200	0.0%	60.0%
3990- Proceeds from Capital Asset Disposal	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
3991 - Contributions	\$ 186,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL	\$ 208,129	\$ 1,766	\$ 1,200	\$ 1,200	\$ 771	\$ 1,400	\$ 1,400	\$ 1,400	16.7%	81.6%
TOTAL REVENUES	\$ 1,440,830	\$ 1,153,311	\$ 1,194,700	\$ 1,194,700	\$ 1,206,638	\$ 1,214,900	\$ 1,214,900	\$ 1,214,900	1.7%	0.7%
Expenses (includes depreciation expense and interest expense)										
	\$ 2,023,480	\$ 1,142,596	\$ 1,345,384	\$ 1,355,082	\$ 1,273,832	\$ 1,353,726	\$ 1,377,306	\$ 1,441,666	6.4%	13.2%
Less: Capitalized Assets	\$ 678,240	\$ -	\$ 33,000	\$ 33,000	\$ 22,378	\$ 129,387	\$ 129,387	\$ 183,000	454.5%	717.8%
Excess (Deficit) of Revenues Over Expenses	\$ 95,588	\$ 10,715	\$ (117,684)	\$ (127,382)	\$ (44,816)	\$ (9,439)	\$ (33,019)	\$ (43,766)	-65.6%	-2.3%
Other Financing Sources:										
Transfer from Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000		
Net Change in Fund Balance	\$ 95,588	\$ 10,715	\$ (117,684)	\$ (127,382)	\$ (44,816)	\$ (9,439)	\$ (33,019)	\$ 156,234	-222.6%	-448.6%
Beginning Balance, May 1	\$ 6,050,753	\$ 6,146,341	\$ 6,157,056	\$ 6,157,056	\$ 6,157,056	\$ 6,112,240	\$ 6,112,240	\$ 6,112,240	-0.7%	-0.7%
Ending Balance, April 30	\$ 6,146,341	\$ 6,157,056	\$ 6,039,372	\$ 6,029,674	\$ 6,112,240	\$ 6,102,801	\$ 6,079,221	\$ 6,268,474	4.0%	2.6%

FY 2023
Top Three (3) Revenue Sources
Water Fund

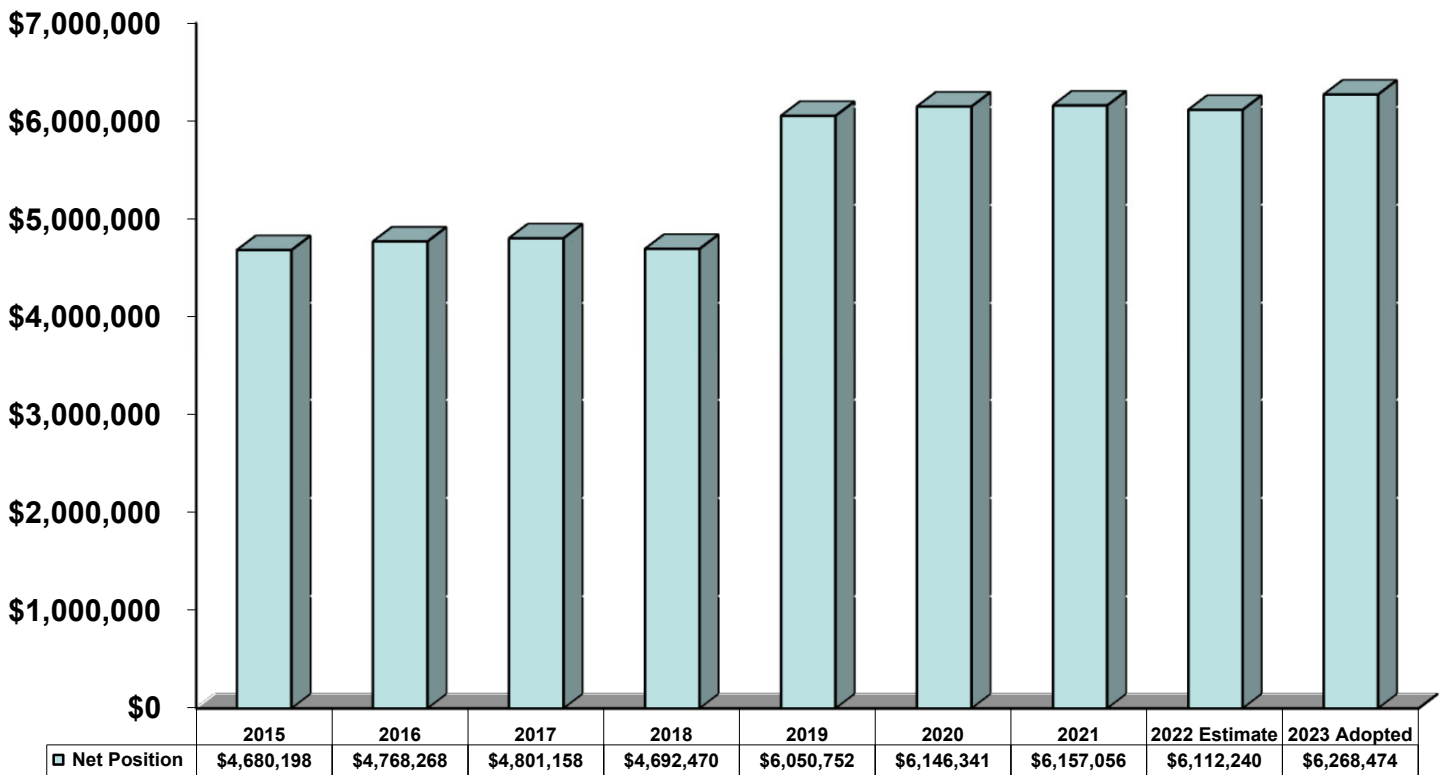


Water sales represent the City’s largest Water Fund revenue source at 67% with \$810,000 projected for FY 2023. Electric Utility tax represents the second largest revenue source at 32% with \$385,000 estimated. Penalties and fines represent 1%.

Comparable Community Water Rates			
Town	Rate Per 1,000 gallons*		Monthly Service Charges
	\$		
Warrenville**	\$ 1.96	\$	6.38
Countryside	\$ 7.15	\$	5.00
Lombard	\$ 8.44	\$	5.05
Villa Park	\$ 9.23	\$4.84 to \$137.33 depending upon meter size	
Willowbrook	\$ 9.67	\$	-
Oakbrook Terrace	\$ 9.97	\$	-
Burr Ridge	\$ 10.28	\$	5.00
Village of Oak Brook	\$ 11.69	\$	10.00
Winfield	\$ 12.25	\$	-
Clarendon Hills	\$ 13.97	\$	10.00
Western Springs	\$ 14.00	\$	10.00

* 2022 rates
**well water provided

Water Fund Net Position – Increase/Decrease from Prior Year



The net position for FY 2019 increased by \$1,358,282, due to the \$500,000 excess reserve transfer from the General Fund to establish a capital replacement fund. Also in FY 2019, the General Fund transferred \$1,165,000 in excess reserves to pay-off the 2010 Water bonds saving \$146,370 in interest costs.

The FY 2022 net position is estimated at \$6,112,240 reflecting a decrease of \$44,816 due to a deficit in revenues over expenditures. The FY 2023 net position is projected at \$6,268,474, representing an increase of \$156,234 from the prior year. This increase is due to a \$200,000 transfer from the Capital Fund to Water Capital.

FY	Net Position	Surplus/(Deficit)	% Change
2015	\$4,680,198		
2016	\$4,768,268	88,070	1.9%
2017	\$4,801,158	32,890	0.7%
2018	\$4,692,470	(108,688)	-2.3%
2019	\$6,050,752	1,358,282	28.9%
2020	\$6,146,341	95,588	1.6%
2021	\$6,157,056	10,715	0.2%
2022 Estimated	\$6,112,240	(44,816)	-0.7%
2023 Adopted	\$6,268,474	156,234	2.6%



**CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION
2022/2023 BUDGET**

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Amended Budget 22/23	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% of Total
Salaries & Wages	\$ 274,261	\$ 260,865	\$ 269,935	\$ 278,033	\$ 261,594	\$ 243,711	\$ 243,711	\$ 251,095	17.4%
Other Personnel Benefits	\$ 123,113	\$ 32,949	\$ 109,190	\$ 110,790	\$ 101,498	\$ 104,014	\$ 104,014	\$ 105,531	7.3%
Contractual Services	\$ 672,916	\$ 571,217	\$ 659,881	\$ 659,881	\$ 627,779	\$ 615,852	\$ 642,332	\$ 642,332	44.6%
Commodities	\$ 19,312	\$ 9,150	\$ 28,745	\$ 28,745	\$ 15,950	\$ 30,862	\$ 27,962	\$ 29,808	2.1%
Depreciation	\$ 243,771	\$ 260,960	\$ 243,771	\$ 243,771	\$ 243,771	\$ 229,145	\$ 229,145	\$ 229,145	15.9%
Capital Expenditures	\$ 679,360	\$ 6,488	\$ 33,000	\$ 33,000	\$ 22,378	\$ 129,387	\$ 129,387	\$ 183,000	12.7%
Debt Service/Interfund Loan Fees	\$ 10,748	\$ 969	\$ 862	\$ 862	\$ 862	\$ 755	\$ 755	\$ 755	0.1%
Water Department Total	\$ 2,023,480	\$ 1,142,596	\$ 1,345,384	\$ 1,355,082	\$ 1,273,832	\$ 1,353,726	\$ 1,377,306	\$ 1,441,666	100.0%

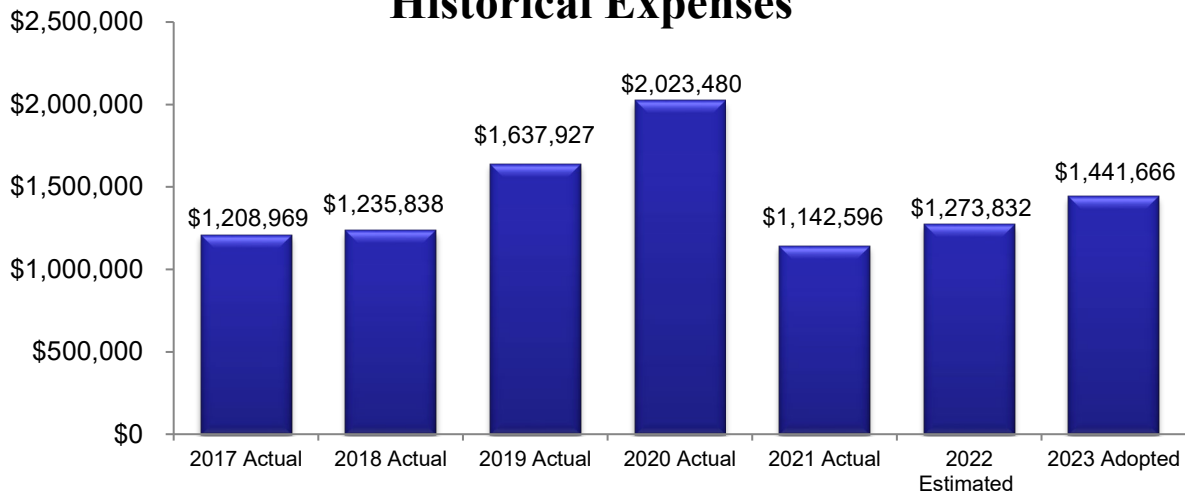
	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Amended Budget 22/23	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% of Total
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WATER DIVISION

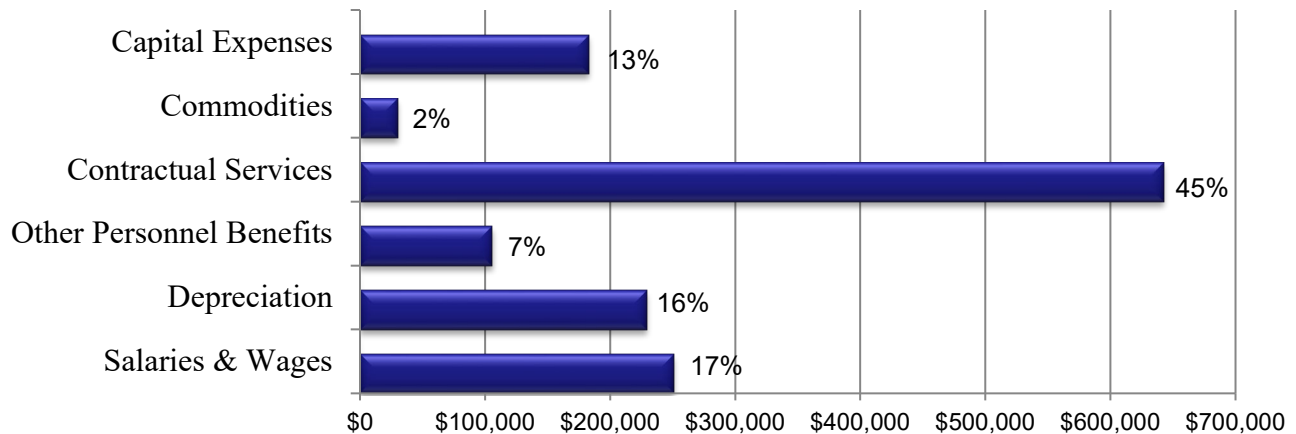
03-09 DISTRIBUTION	\$ 923,131	\$ 267,447	\$ 276,771	\$ 276,771	\$ 266,149	\$ 358,532	\$ 358,532	\$ 412,145	28.6%
03-12 OPERATING & MAINT	\$ 1,100,349	\$ 875,149	\$ 1,068,613	\$ 1,078,311	\$ 1,007,683	\$ 995,194	\$ 1,018,774	\$ 1,029,521	71.4%
Water Department Total	\$ 2,023,480	\$ 1,142,596	\$ 1,345,384	\$ 1,355,082	\$ 1,273,832	\$ 1,353,726	\$ 1,377,306	\$ 1,441,666	100.0%

Public Services Water Division

Water Division Historical Expenses



Contractual Services Represent 45% of the Adopted Budget



The Water Budget for FY 2023 is \$1,441,666. This is an increase of \$299,070 or 26.2% from the FY 2021 actual. This increase is due to higher health insurance costs, workers compensation insurance and the exterior overcoating of the water tower in FY 2023.

PUBLIC SERVICES DEPARTMENT WATER DIVISION

MISSION STATEMENT

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

GOALS

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

FY 2021-2022 ACCOMPLISHMENTS

- Accounted for 96% of our water pumped under the newly implemented M-36 AWWA Audit.
- Completed another year of successful coliform and bacteria sampling. That is eighteen (20) straight years of not having a sample test positive for either!
- Successfully completed the City's annual Consumer Confidence Report to inform our water customers about our Lake Michigan Water Supply.
- The Water Division flushed and maintained all the City's fire hydrants to ensure proper working order.

FY 2022-2023 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.

PUBLIC SERVICES – WATER
Fiscal Year 2022-2023 Budget Summary & Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2022 Estimated	FY 2023 Adopted
Department Summary					
Salaries & Wages	\$ 274,261	\$ 260,865	\$ 278,033	\$ 261,594	\$ 251,095
Benefits	123,113	32,949	110,790	101,498	105,531
Contractual Services	672,916	571,217	659,881	627,779	642,332
Commodities	19,312	9,150	28,745	15,950	29,808
Capital Expenditures	923,131	267,448	276,771	266,149	412,145
Debt Service/Interfund Loan Fees	10,748	969	862	862	755
Department Totals	\$ 2,023,480	\$ 1,142,596	\$ 1,355,082	\$ 1,273,832	\$ 1,441,666

Public Services - Water
Department Performance Measures

Inputs	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Est.
Number of full-time employees*	2.5	2.5	2.5	2.5	2.5
Number of part-time/seasonal employees**	1	1	1	1	1
Department Expenditures	\$ 1,235,838	\$ 1,637,927	\$ 2,023,480	\$ 1,142,596	\$ 1,273,832

*50% of Public Services Director salary is budgeted in Water.
** Part-time Utility Billing Clerk position eliminated in FY 2021

Per Calendar Year					
Outputs	2017	2018	2019	2020	2021
Vehicle Maintenance - Water Government Repairs	165	171	169	173	168
Number of Metered Customers	551	561	555	556	557
Gallons of Water Purchased	92,475,350	90,272,000	87,566,000	86,221,000	82,856,000
Gallons of Water Sold	88,776,336	88,335,500	86,198,000	80,201,000	69,099,000
JULIE Locates	1,417	1,486	1,114	1,117	1,237

Effectiveness Measures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Annual Water Sales Revenue	\$ 897,017	\$ 903,808	\$ 868,550	\$ 808,055	\$ 757,771
# of Automatic Payment Customers	86	106	109	119	126
% of Customers using Auto Payment	16%	19%	20%	21%	23%

Goals (4 Areas based upon Current Goals)

	Remain Fiscally Sound	Community Engagement	Enhance Public Health & Safety	Maintain Building & Zoning
Read all Meters Bi-monthly		X	X	
Submit IEPA & DNR reports on-time			X	
Conduct JULIE locates			X	X
Respond to all emergency calls and make repairs		X	X	



	2014	2015	2016	2017	2018	2019	2020	2021	2022 Estimated	2023 Adopted
Salaries	221,328	200,961	223,336	234,555	247,469	262,270	274,261	260,865	261,594	251,095



CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION - DISTRIBUTION
2022/2023 BUDGET
03-09

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Capital Expenditures	\$ 923,131	\$ 267,447	\$ 276,771	\$ 266,149	\$ 358,532	\$ 358,532	\$ 412,145	48.9%	54.9%
Water Distribution Total	\$ 923,131	\$ 267,447	\$ 276,771	\$ 266,149	\$ 358,532	\$ 358,532	\$ 412,145	48.9%	54.9%
Capital Expenditures									
7130 - Replace W-1 Pickup Truck	\$ 38,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
7190-04 Midwest-Drennon Wtr Main Loop	\$ 412,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
7190-05 OBT Holding LLC Watermain	\$ 238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
7190-06 New Choice Hotel Watermain	\$ 227,991	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
7190-07 LaQuinta Hotel Water Main Disconnection	\$ -	\$ 6,228	\$ 33,000	\$ 22,378	\$ 33,000	\$ 33,000	\$ 33,000	0.0%	47.5%
7190-08 Water Tower Exterior Overcoat	\$ -	\$ -	\$ -	\$ -	\$ 96,387	\$ 96,387	\$ 150,000	0.0%	0.0%
7530 - Depreciation Expense	\$ 243,771	\$ 260,960	\$ 243,771	\$ 243,771	\$ 229,145	\$ 229,145	\$ 229,145	-6.0%	-6.0%
Water Distribution Total	\$ 923,131	\$ 267,447	\$ 276,771	\$ 266,149	\$ 358,532	\$ 358,532	\$ 412,145	48.9%	54.9%

NARRATIVE REPORT

Department:	Public Services Department Water Division - Distribution	Date:	January 2022
Activity:	03-09	Prepared By:	Craig Ward

Object Number	Narrative	Adopted
7190-07	LaQuinta Hotel Water Main Disconnection	\$33,000
	Budgeted costs to disconnect the former LaQuinta property from the Village of Oak Brook's water system.	
7190-08	Water Tower Exterior Overcoat	\$150,000
	Budgeted costs to repaint the exterior surface of the water tower and re-apply the City's logo.	
7530	Depreciation Expense	\$229,145
	Estimated depreciation expense for FY 2023.	



CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M
2022/2023 BUDGET
03-12

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Amended Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Salaries & Wages	\$ 274,261	\$ 260,865	\$ 269,935	\$ 278,033	\$ 261,594	\$ 243,711	\$ 243,711	\$ 251,095		-9.7%	-4.0%
Other Personnel Benefits	\$ 123,113	\$ 32,949	\$ 109,190	\$ 110,790	\$ 101,498	\$ 104,014	\$ 104,014	\$ 105,531		-4.7%	4.0%
Contractual Services	\$ 672,916	\$ 571,217	\$ 659,881	\$ 659,881	\$ 627,779	\$ 615,852	\$ 642,332	\$ 642,332		-2.7%	2.3%
Commodities	\$ 19,312	\$ 9,150	\$ 28,745	\$ 28,745	\$ 15,950	\$ 30,862	\$ 27,962	\$ 29,808		3.7%	86.9%
Debt Service	\$ 10,748	\$ 969	\$ 862	\$ 862	\$ 862	\$ 755	\$ 755	\$ 755		-12.4%	-12.4%
Water Operations & Maintenance Total	\$ 1,100,349	\$ 875,149	\$ 1,068,613	\$ 1,078,311	\$ 1,007,683	\$ 995,194	\$ 1,018,774	\$ 1,029,521		-4.5%	2.2%

Salaries & Wages											
4110 - Full-time	\$ 222,152	\$ 219,623	\$ 245,059	\$ 252,411	\$ 240,982	\$ 220,804	\$ 220,804	\$ 227,501		-9.9%	-5.6%
4120 - Overtime	\$ 18,250	\$ 15,899	\$ 20,000	\$ 20,600	\$ 16,000	\$ 17,000	\$ 17,000	\$ 17,510		-15.0%	9.4%
4130 - Part-time Other	\$ 30,294	\$ 25,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%	0.0%
4190 - Top of the Range Award	\$ 3,566	\$ -	\$ 4,876	\$ 5,022	\$ 4,612	\$ 5,907	\$ 5,907	\$ 6,084		21.1%	31.9%
TOTAL	\$ 274,261	\$ 260,865	\$ 269,935	\$ 278,033	\$ 261,594	\$ 243,711	\$ 243,711	\$ 251,095		-9.7%	-4.0%

Other Personnel Benefits											
4510 - IMRF	\$ 27,518	\$ (14,680)	\$ 31,857	\$ 32,813	\$ 26,464	\$ 22,338	\$ 22,338	\$ 23,156		-29.4%	-12.5%
4520 - FICA	\$ 21,582	\$ 20,438	\$ 20,841	\$ 21,466	\$ 18,992	\$ 18,848	\$ 18,848	\$ 19,538		-9.0%	2.9%
4530 - Health Insurance	\$ 65,300	\$ 17,227	\$ 46,648	\$ 46,648	\$ 46,648	\$ 52,054	\$ 52,054	\$ 52,054		11.6%	11.6%
4531 - H.S.A. Contribution	\$ 4,750	\$ 6,125	\$ 6,125	\$ 6,125	\$ 5,750	\$ 6,720	\$ 6,720	\$ 6,720		9.7%	16.9%
4540 - Dental Insurance	\$ 2,835	\$ 2,565	\$ 2,301	\$ 2,301	\$ 2,301	\$ 2,697	\$ 2,697	\$ 2,697		17.2%	17.2%
4550 - Life Insurance	\$ 488	\$ 491	\$ 650	\$ 670	\$ 525	\$ 539	\$ 539	\$ 548		-18.1%	4.5%
4570 - Unemployment Ins	\$ 641	\$ 783	\$ 768	\$ 768	\$ 818	\$ 818	\$ 818	\$ 818		6.5%	0.0%
TOTAL	\$ 123,113	\$ 32,949	\$ 109,190	\$ 110,790	\$ 101,498	\$ 104,014	\$ 104,014	\$ 105,531		-4.7%	4.0%

Contractual Services											
5600 - Professional/Technical	\$ 1,005	\$ 860	\$ 5,000	\$ 5,000	\$ 3,100	\$ 5,000	\$ 5,000	\$ 5,000		0.0%	61.3%
5604 - City Engineer	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000		0.0%	0.0%
5605 - Training/Conferences	\$ 1,180	\$ 96	\$ 5,500	\$ 5,500	\$ 300	\$ 5,000	\$ 5,000	\$ 5,000		-9.1%	1566.7%
5606 - Credit Card Transaction Fees	\$ 1,767	\$ 1,617	\$ 1,925	\$ 1,925	\$ 2,100	\$ 1,925	\$ 2,100	\$ 2,100		9.1%	0.0%
5610 - Membership & Association	\$ 884	\$ 686	\$ 650	\$ 650	\$ 686	\$ 686	\$ 686	\$ 686		5.5%	0.0%
5615 - Meeting Reimbursement	\$ 32	\$ -	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150		0.0%	0.0%
5630 - Risk Management Insurance	\$ 31,562	\$ 34,280	\$ 36,071	\$ 36,071	\$ 33,823	\$ 35,386	\$ 35,386	\$ 35,386		-1.9%	4.6%
5631 - Workers Compensation Insurance	\$ 54,393	\$ 71,003	\$ 111,818	\$ 111,818	\$ 102,313	\$ 97,935	\$ 97,935	\$ 97,935		-12.4%	-4.3%
5655 - Equipment Lease & Rental	\$ 431	\$ 480	\$ 450	\$ 450	\$ 480	\$ 430	\$ 430	\$ 430		-4.4%	-10.4%
5660 - Equipment Maint & Repair	\$ 9,851	\$ 10,086	\$ 10,000	\$ 10,000	\$ 6,100	\$ 10,125	\$ 10,000	\$ 10,000		0.0%	63.9%
5660-01 Equipment Service Agreement	\$ 3,326	\$ 6,433	\$ 7,667	\$ 7,667	\$ 7,345	\$ 7,345	\$ 7,345	\$ 7,345		-4.2%	0.0%
5663 - Vehicle Maint & Repair	\$ 6,082	\$ 4,862	\$ 5,500	\$ 5,500	\$ 1,500	\$ 5,500	\$ 2,500	\$ 2,500		-54.5%	66.7%
5665 - Telephone Service	\$ 2,800	\$ 3,904	\$ 4,000	\$ 4,000	\$ 5,000	\$ 4,000	\$ 5,000	\$ 5,000		25.0%	0.0%
5668 - Communications	\$ 3,029	\$ 2,749	\$ 3,500	\$ 3,500	\$ 1,800	\$ 2,870	\$ 1,800	\$ 1,800		-48.6%	0.0%
5670 - Travel Expense	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	\$ 100		0.0%	0.0%
5671 - General Legal Expense	\$ 2	\$ 3,344	\$ 250	\$ 250	\$ 732	\$ 250	\$ 250	\$ 250		0.0%	-65.8%
5677-02 Berkshire Water Charges Rebate	\$ -	\$ 6,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%	0.0%
5677-03 Waived Mar/Apr 20 Water Bills	\$ 103,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%	0.0%
5700 - Public Information	\$ 2,479	\$ 2,479	\$ 2,600	\$ 2,600	\$ 2,500	\$ 2,600	\$ 2,600	\$ 2,600		0.0%	4.0%
5715 - Uniform Allowance	\$ 940	\$ 532	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		0.0%	0.0%
5745 - Emergency Services	\$ 4,200	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000		0.0%	0.0%
5758 - Utilities	\$ 11,222	\$ 10,921	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500		0.0%	0.0%
5770 - Building Maintenance	\$ -	\$ 389	\$ 1,200	\$ 1,200	\$ 500	\$ 1,200	\$ 700	\$ 700		-41.7%	40.0%
5770-01 Build Maint Service Agreements	\$ 552	\$ -	\$ -	\$ -	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850		0.0%	0.0%
5845 - DWC Purchase of Water	\$ 433,185	\$ 409,891	\$ 445,000	\$ 445,000	\$ 445,000	\$ 415,000	\$ 445,000	\$ 445,000		0.0%	0.0%
TOTAL	\$ 672,916	\$ 571,217	\$ 659,881	\$ 659,881	\$ 627,779	\$ 615,852	\$ 642,332	\$ 642,332		-2.7%	2.3%

Commodities											
6120 - Office Supplies	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -	\$ -		-100.0%	0.0%
6130 - Supplies	\$ 1,703	\$ 1,026	\$ 2,000	\$ 2,000	\$ 1,200	\$ 2,000	\$ 1,200	\$ 1,200		-40.0%	0.0%
6151-Hardware	\$ -	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%	0.0%
6152 - Water Meters	\$ 6,260	\$ 5,135	\$ 12,000	\$ 12,000	\$ 5,000	\$ 12,000	\$ 12,000	\$ 12,000		0.0%	140.0%
6170 - Postage	\$ 2,000	\$ 353	\$ 2,000	\$ 2,000	\$ 2,400	\$ 2,000	\$ 2,400	\$ 2,400		20.0%	0.0%
6180 - Fuel	\$ 2,117	\$ 2,279	\$ 3,195	\$ 3,195	\$ 3,300	\$ 5,312	\$ 5,312	\$ 7,158		124.0%	116.9%
6181 - Fuel Replacement Fund	\$ 2,050	\$ -	\$ 2,050	\$ 2,050	\$ 2,050	\$ 2,050	\$ 2,050	\$ 2,050		0.0%	0.0%



CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M
2022/2023 BUDGET
03-12

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Amended Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
6190 - Non-Capital Equipment	\$ 5,181	\$ 85	\$ 7,000	\$ 7,000	\$ 2,000	\$ 7,000	\$ 5,000	\$ 5,000	-28.6%	150.0%
TOTAL	\$ 19,312	\$ 9,150	\$ 28,745	\$ 28,745	\$ 15,950	\$ 30,862	\$ 27,962	\$ 29,808	3.7%	86.9%
Debt Service and Interfund Loan Expenses										
7170 - Bond Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
7172 - Interfund Loan Interest Expense	\$ 10,748	\$ 969	\$ 862	\$ 862	\$ 862	\$ 755	\$ 755	\$ 755	-12.4%	-12.4%
TOTAL	\$ 10,748	\$ 969	\$ 862	\$ 862	\$ 862	\$ 755	\$ 755	\$ 755	-12.4%	-12.4%
Water Operations & Maintenance Total	\$ 1,100,349	\$ 875,149	\$1,068,613	\$ 1,078,311	\$1,007,683	\$ 995,194	\$ 1,018,774	\$ 1,029,521	-4.5%	2.2%

NARRATIVE REPORT

Department:	Public Services Department Water Division -O & M	Date:	January 2022
Activity:	03-12	Prepared By:	Craig Ward

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$227,501
	The budgeted amount is comprised of the salaries for 50% of the Public Services Director and two (2) Water Operators. \$2,500 of salaries for snow removal is allocated to the MFT Fund.	
4120	Overtime	\$17,510
	Estimated overtime expense for the budget year; this account is difficult to predict due to unknown emergency situations.	
4190	Top of the Range Award	\$6,084
	The budgeted amount is comprised of the following percentages: 50% Public Services Director – 3% Water Operator – 3% Water Operator – 2%	
4500	Other Personnel Benefits	\$105,531
	These benefits include IMRF, FICA, H.S.A. contributions, unemployment insurance and insurance for life, dental, and health.	
5600	Professional & Technical	\$5,000
	Estimated cost is to cover various surveying 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.	
5604	City Engineer	\$1,000
	General engineering services.	
5605	Training and Conferences	\$5,000
	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.	
5606	Credit Card Transaction Fees	\$2,100
	Costs associated with accepting credit card payments.	

NARRATIVE REPORT

Department:	Public Services Department Water Division -O & M	Date:	January 2022
Activity:	03-12	Prepared By:	Craig Ward

Object Number	Narrative	Adopted
5630	Risk Management Insurance	\$35,386
	One-third of the expense for insurance coverage (liability, property, and auto) is allocated to the Water Fund. Remaining two-thirds is budgeted in the General Fund.	
5631	Workers Compensation Insurance	\$97,935
	One-third of the expense for workers compensation insurance is allocated to the Water fund. The remaining two-thirds are budgeted in the General Fund.	
5660	Equipment Maintenance & Repair	\$10,000
	Budgeted amount includes Utility billing software maintenance (\$2,000) and the utility billing folding machine maintenance (\$600.) Along with the maintenance contract for the emergency generator (\$1,000). Additional funds are budgeted for equipment maintenance such as pump repairs, pressure regulator maintenance at the water tower, pressure adjusting station, chlorination system repairs, Cla-Val, distribution system valve repair and copier service.	
5660-01	Equipment Service Agreements	\$7,345
	This line item includes building maintenance service agreements for floor mats, janitorial services, and HVAC services.	
5663	Vehicle Maintenance & Repair	\$2,500
	Necessary maintenance needed on water division's fleet of vehicles.	
5665	Telephone Service	\$5,000
	The budgeted amount includes two (2) emergency dialers, three (3) telephone lines, and one (1) fax line.	
5668	Communications	\$1,800
	Budget estimate is made up of the following components: two (2) cellular phones, Nitech Fire Security System and JULIE locate system.	
5700	Public Information	\$2,600
	Funds used for publishing the Consumer Confidence Report, and other publishing as needed.	

NARRATIVE REPORT

Department:	Public Services Department Water Division -O & M	Date:	January 2022
Activity:	03-12	Prepared By:	Craig Ward

Object Number	Narrative	Adopted
5715	Uniform Allowance	\$1,000
	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 three (3) employees.	
5745	Emergency Services	\$5,000
	This is a contingency amount for emergency and unexpected repairs to the water system and equipment performed by outside contractor(s).	
5758	Utilities	\$11,500
	Estimated annual charges at Water Tower, Water Maintenance Facility and Pressure Adjusting Station for sanitary sewer, natural gas, and electric service.	
5770	Building Maintenance	\$1,850
	Budgeted amount includes generator repairs, fire alarm monitoring, and miscellaneous building maintenance.	
5845	DWC-Purchase of Water	\$445,000
	Cost of water purchased from the DuPage Water Commission (DWC) based on estimated annual purchase of 79 million gallons at a rate of \$5.60 per 1,000 gallons.	
6152	Water Meters	\$12,000
	Budgeted amount is for the purchase of meters and necessary replacements and as well as the hardware and radio read equipment for each.	
6180	Fuel	\$7,158
	Approximately 1,035 gallons of regular @ \$4.50 per gallon and 500 gallons of diesel gallons @ \$5 each.	
6181	Fuel Replacement Fund	\$2,050
	The annual Water Fund portion for future fuel pumps replacements. The replacement costs are amortized over a 30-year period ending in 2040.	
6190	Non-Capital Equipment	\$5,000
	Various pieces of equipment and tools such as clamps, b-boxes, hydrant and valve assemblies, shovels, and other distribution equipment.	



**CITY OF OAKBROOK TERRACE
SSA DEBT SERVICE
2022/2023 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 19/20	Actual 20/21	Adopted Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Beginning Fund Balance	\$ (104)	\$ (403)	\$ (735)	\$ (735)	\$ (1,035)	\$ (1,035)	\$ (1,035)	40.8%	40.8%

REVENUE									
3010 - Property Taxes	\$ 49,129	\$ 47,432	\$ 50,803	\$ 50,803	\$ 48,884	\$ 48,884	\$ 48,884	-3.8%	-3.8%
SSA Debt Service Total	\$ 49,129	\$ 47,432	\$ 50,803	\$ 50,803	\$ 48,884	\$ 48,884	\$ 48,884	-3.8%	-3.8%

EXPENDITURES									
5600 - Professional Services	\$ 803	\$ 803	\$ 803	\$ 803	\$ 803	\$ 803	\$ 803	0.0%	0.0%
7170 - Interest	\$ 13,625	\$ 11,961	\$ 40,000	\$ 10,300	\$ 6,500	\$ 6,500	\$ 6,500	-83.8%	-36.9%
7170-01 - Principal	\$ 35,000	\$ 35,000	\$ 10,300	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	288.3%	0.0%
SSA Debt Service Total	\$ 49,428	\$ 47,764	\$ 51,103	\$ 51,103	\$ 47,303	\$ 47,303	\$ 47,303	-7.4%	-7.4%

Ending Fund Balance	\$ (403)	\$ (735)	\$ (1,035)	\$ (1,035)	\$ 546	\$ 546	\$ 546	-152.7%	-152.7%
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**Special Service Area II
\$600,000 Unlimited Ad Valorem
Special Tax Bonds, Series 2006
Future Debt Service Payments**

Year	Principal	Interest	Total	% Change
2022	\$ 40,000	\$ 10,300	\$ 50,300	
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%
Total	\$ 210,000	\$ 31,950	\$ 241,950	



**MOTOR FUEL TAX FUND
2022/2023 BUDGET
05-12**

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

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
REVENUE									
3070 - Motor Fuel Tax	\$ 52,289	\$ 44,481	\$ 48,869	\$ 63,296	\$ 63,296	\$ 63,296	\$ 63,296	29.5%	0.0%
3071 - MFT Transportation Renewal	\$ 26,459	\$ 31,925	\$ 35,104	\$ 46,508	\$ 46,508	\$ 46,508	\$ 46,508	32.5%	0.0%
3072 - Rebuild Illinois Grant	\$ -	\$ 70,319	\$ 46,880	\$ 46,880	\$ 23,440	\$ 23,440	\$ 23,440	-50.0%	-50.0%
3650 - Interest Earnings	\$ 8,528	\$ 1,035	\$ 1,080	\$ -	\$ -	\$ -	\$ -	-100.0%	0.0%
Motor Fuel Tax Total	\$ 87,276	\$ 147,760	\$ 131,933	\$ 156,684	\$ 133,244	\$ 133,244	\$ 133,244	1.0%	-15.0%

EXPENDITURES									
4110 - Snow Plowing Regular	\$ 2,065	\$ 1,674	\$ 5,000	\$ 2,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	150.0%
4120 - Snow Plowing Overtime	\$ 10,299	\$ 23,511	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%	0.0%
5600 - Professional/Technical	\$ -	\$ 683	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	0.0%	0.0%
6134 - Snow Removal Materials	\$ 41,042	\$ 19,616	\$ 25,000	\$ 25,000	\$ 27,000	\$ 27,000	\$ 27,000	8.0%	8.0%
7143 - Curb and Gutter	\$ -	\$ -	\$ -	\$ -	\$ 240,000	\$ 240,000	\$ 240,000	0.0%	0.0%
Motor Fuel Tax Total	\$ 53,406	\$ 45,484	\$ 45,500	\$ 42,000	\$ 287,500	\$ 287,500	\$ 287,500	531.9%	584.5%

Excess (Deficiency) of Revenues over Expenditures \$ 33,870 \$ 102,276 \$ 86,433 \$ 114,684 \$ (154,256) \$ (154,256) \$ (154,256)

Fund Balance

May 1	\$ 441,116	\$ 474,986	\$ 577,262	\$ 577,262	\$ 691,946	\$ 691,946	\$ 691,946
April 30	\$ 474,986	\$ 577,262	\$ 663,695	\$ 691,946	\$ 537,690	\$ 537,690	\$ 537,690

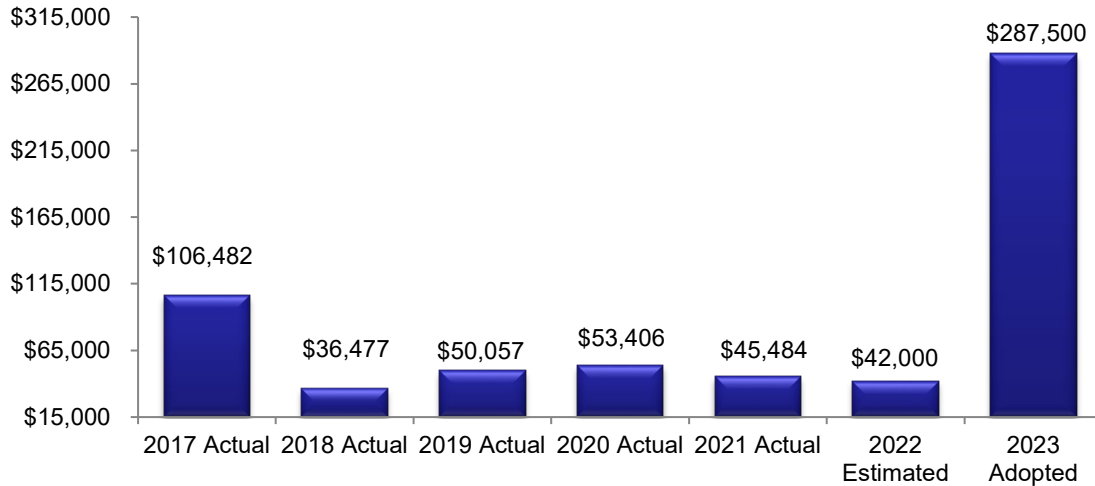
NARRATIVE REPORT

Department: Motor Fuel Tax Fund **Date:** January 2022
Activity: 05-12 **Prepared By:** Marrero

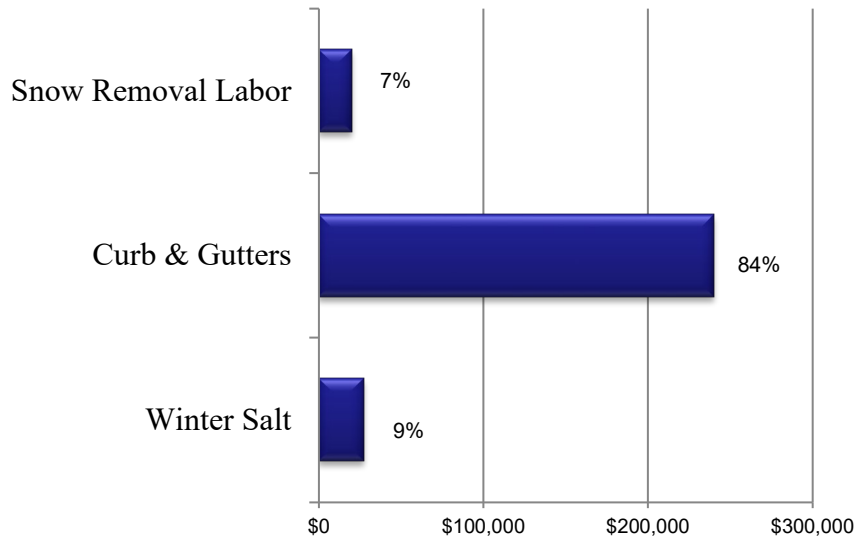
Object Number	Narrative	Adopted
4110	Labor	\$5,000
	Funds related to labor for snow removal.	
4120	Overtime Labor	\$15,000
	Funds related to snow removal overtime.	
6134	Snow Removal Materials	\$27,000
	The City's yearly allotment for salt purchases. \$62.58 per ton / 400 tons. And Ice Melt for sidewalks.	
7143	Curb and Gutter	\$240,000
	The goal of the City is to cover the entire subdivision with curbs. With the substantial funds in our MFT Fund, it was suggested to replace 3,000 feet out of the MFT Fund instead of the Capital Improvement Fund.	

Motor Fuel Tax Fund

Motor Fuel Tax Historical Expenditures



Curb & Gutters Represent 84% of the Adopted Budget



The FY 2023 MFT Budget is \$287,500. Snow removal labor and material costs continue to be budgeted in the Motor Fuel Tax Fund. For many years, the curb and gutter projects have been expensed out of the Capital Fund, since there is a substantial MFT fund balance, in FY 2023 an estimated 3,000 square feet of curbs and gutters is estimated to be expensed out of MFT.

PUBLIC SERVICES – MOTOR FUEL TAX
Fiscal Year 2022-2023 Budget Summary & Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2022 Estimated	FY 2023 Adopted
Department Summary					
Salaries & Wages	\$ 12,364	\$ 25,185	\$ 20,000	\$ 17,000	\$ 20,000
Professional Services	\$ -	\$ 683	\$ 500	\$ -	\$ 500
Snow Removal Materials	41,042	19,616	25,000	25,000	27,000
Capital	-	-	-	-	240,000
Department Totals	\$ 53,406	\$ 45,484	\$ 45,500	\$ 42,000	\$ 287,500

Motor Fuel Tax
Department Performance Measures

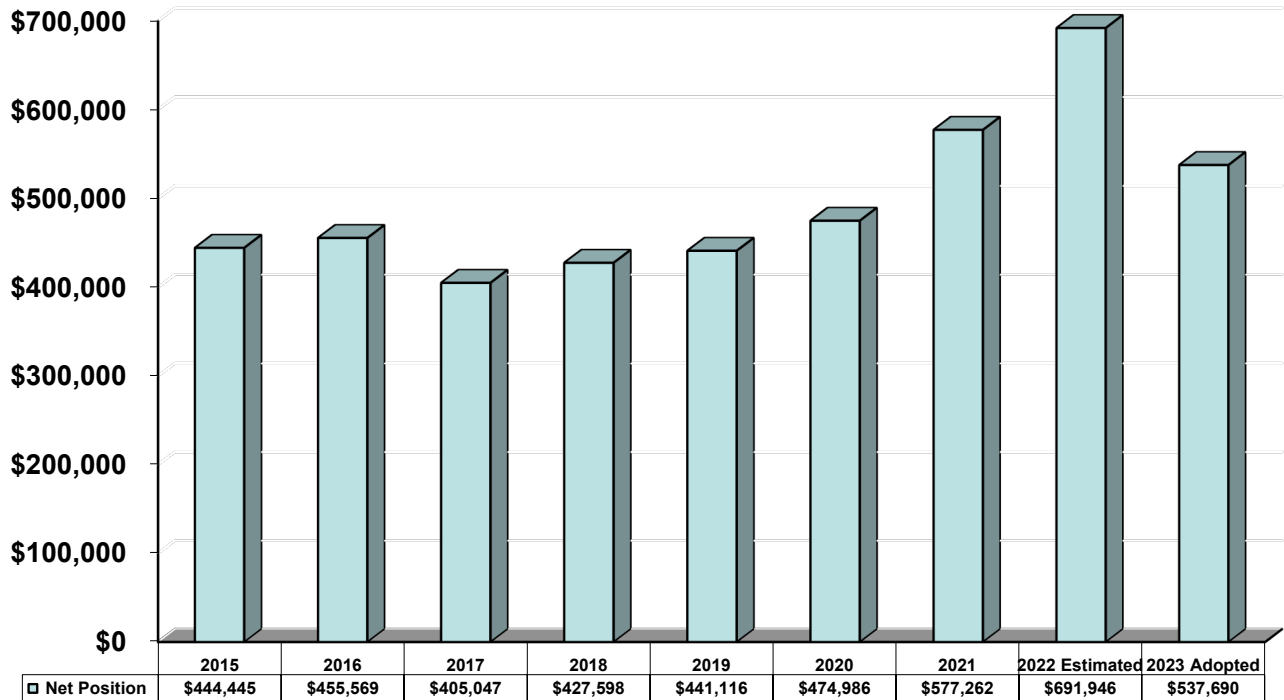
Inputs	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Department Expenditures	\$ 106,482	\$ 36,477	\$ 50,057	\$ 53,406	\$ 45,484

Outputs	2017	2018	2019	2020	2021
Snow & Ice Control/Plowed Miles	8,571	12,577	15,577	12,349	16,096
Snow & Ice Control/Salted Miles	1,310	5,030	6,230	4,930	5,652
Snow Events	N/A	24	31	18	21
Price Per Ton of Salt	\$ 49.08	\$ 45.97	\$ 45.97	\$ 94.63	\$ 45.48

Goals (4 Areas based upon Current Goals)

	Remain Fiscally Sound	Community Engagement	Enhance Public Health & Safety	Maintain Building & Zoning
Maintain safe City roadways during snow events			X	

Motor Fuel Tax Fund Balance – Increase/Decrease from Prior Year



The Motor Fuel Tax Fund maintained an average fund balance level at about \$440,000 for fiscal years 2015 – 2020. The Motor Fuel Tax fund balance increased by \$102,276 in FY 2021. This increase is attributable to the new Transportation Renewal tax that was first received in September of 2019. This new tax is part of the State of Illinois capital plan. In FY 2021, the City received the first three (3) installments of the Rebuild Illinois grant program totaling \$70,319. The growth in fund balance will be tempered in FY 2023 when the curbs and gutters program will be funded from the Motor Fuel Tax Fund instead of the Capital Fund.

Fiscal Year	Net Position	Surplus/(Deficit)	% Change
2015	444,445		
2016	455,569	11,124	2.5%
2017	405,047	(50,522)	-11.1%
2018	427,598	22,551	5.6%
2019	441,116	13,518	3.2%
2020	474,986	33,870	7.7%
2021	577,262	102,276	21.5%
2022 Estimated	691,946	114,684	19.9%
2023 Adopted	537,690	(154,256)	-22.3%

CITY OF OAKBROOK TERRACE
TOTAL BUSINESS DISTRICT FUNDS SUMMARY 8-12 & 12-12
2022/2023 BUDGET

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.

Update: The City paid off the 2010A&B Bonds in December of 2019, which saved the City \$1,008,460 in interest costs. The year-end balance in the 2010 Business District Fund was transferred to the 2012 Business District Fund in FY 2022. The 2012A Business District bonds were refinanced in April 2021, saving the City \$69,945 in debt service costs.

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Beginning Balance, May 1 as Restated	\$ 552,177	\$ 283,580	\$ 679,378	\$ 679,378	\$ 1,110,569	\$ 1,110,569	\$ 1,110,569	63.5%	63.5%
REVENUE									
3020 - Sales Tax	\$ 403,613	\$ 425,875	\$ 442,391	\$ 470,600	\$ 495,000	\$ 495,000	\$ 495,000	11.9%	5.2%
3021 - Business Tax	\$ 97,823	\$ 109,473	\$ 103,104	\$ 109,000	\$ 117,400	\$ 117,400	\$ 117,400	13.9%	7.7%
3022 - Home Rule Sales Tax	\$ 95,523	\$ 108,720	\$ 108,297	\$ 114,500	\$ 120,300	\$ 120,300	\$ 120,300	11.1%	5.1%
3650 - Interest Earnings	\$ 9,075	\$ 544	\$ 500	\$ 650	\$ 1,000	\$ 1,000	\$ 1,000	100.0%	53.8%
3660 - Misc. Revenue	\$ -	\$ 2,716	\$ -	\$ 1,150	\$ -	\$ -	\$ -		
TOTAL	\$ 606,033	\$ 647,328	\$ 654,292	\$ 695,900	\$ 733,700	\$ 733,700	\$ 733,700	12.1%	5.4%
EXPENDITURES									
5600 - Professional Services	\$ 2,144	\$ 2,021	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	0.0%	0.0%
7170 - Bond Interest	\$ 207,486	\$ 74,510	\$ 41,203	\$ 68,853	\$ 82,820	\$ 82,820	\$ 82,820	101.0%	20.3%
7170-02 - Issuance Costs	\$ -	\$ 49,039	\$ -	\$ -	\$ -	\$ -	\$ -		
7171 - Bond Principal	\$ 3,615,000	\$ 175,000	\$ 145,000	\$ 195,000	\$ 225,000	\$ 225,000	\$ 975,000	572.4%	400.0%
TOTAL	\$ 3,824,630	\$ 300,570	\$ 187,059	\$ 264,709	\$ 308,676	\$ 308,676	\$ 1,058,676	466.0%	299.9%
Excess (Deficit) of Revenues over Expenses	\$ (3,218,597)	\$ 346,758	\$ 467,233	\$ 431,191	\$ 425,024	\$ 425,024	\$ (324,976)	-169.6%	-175.4%
Other Financing Sources	\$ 2,950,000	\$ 49,039	\$ -	\$ -	\$ -	\$ -	\$ -		
Net Change In Fund Balances	\$ (268,597)	\$ 395,797	\$ 467,233	\$ 431,191	\$ 425,024	\$ 425,024	\$ (324,976)	-169.6%	-175.4%
Ending Balance, April 30	\$ 283,580	\$ 679,378	\$ 1,146,611	\$ 1,110,569	\$ 1,535,593	\$ 1,535,593	\$ 785,593	-31.5%	-29.3%

2010 BUSINESS DISTRICT DEBT SERVICE FUND SUMMARY
2022/2023 BUDGET
08-12

PURPOSE: The Business District was formed for the redevelopment of the shopping center at the corner of Roosevelt and Summit. The purpose of the 2010 Business District Debt Service Budget is to account for the Municipal Retailers Occupation Tax (MROT), the Home Rule Sales Tax, and the Business District Tax collected within the District. These taxes are specifically earmarked to repay the bonds that were issued in FY 2011. A total of \$4.25 million in Business District bonds were issued to assist in funding the site's infrastructure improvements. The City paid the 2010 Business District bonds in full in December 2019.

FY 2020 Update: The City paid off the 2010A&B Bonds in December of 2019, which saved the City \$1,008,460 in interest costs. The fiscal year-end balance was transferred to the 2012 Business District Fund in FY 2022.

	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Beginning Balance, May 1	\$ 324,741	\$ 38,745	\$ 40,166	\$ 40,166	\$ -	\$ -	\$ -	-100.0%	-100.0%
REVENUE									
3020 - Sales Tax	\$ 221,987	\$ 1,352	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
3021 - Business Tax	\$ 53,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
3022 - Home Rule Sales Tax	\$ 52,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
3650 - Interest Earnings	\$ 6,441	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
3660 - Misc. Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
2010 Business District Total	\$ 334,768	\$ 1,421	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
EXPENDITURES									
5600 - Professional Services	\$ 1,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
7170 - Bond Interest	\$ 129,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
7170-02 - Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
7171 - Bond Principal	\$ 3,440,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
2010 Business District Total	\$ 3,570,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Excess (Deficit) of Revenues over Expenses	\$ (3,235,996)	\$ 1,421	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Other Financing Sources									
Transfer from General Fund	\$ 2,950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Transfer to 2012 Business District	\$ -	\$ -	\$ -	\$ (40,166)	\$ -	\$ -	\$ -	-	-
Bond Proceeds Refinancing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Payment to Escrow Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Bond Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Other Financing Sources	\$ 2,950,000	\$ -	\$ -	\$ (40,166)	\$ -	\$ -	\$ -	-	-
Net Change in Fund Balances	\$ (285,996)	\$ 1,421	\$ -	\$ (40,166)	\$ -	\$ -	\$ -	0.0%	-100.0%
Ending Balance, April 30	\$ 38,745	\$ 40,166	\$ 40,166	\$ -	\$ -	\$ -	\$ -	-100.0%	0.0%



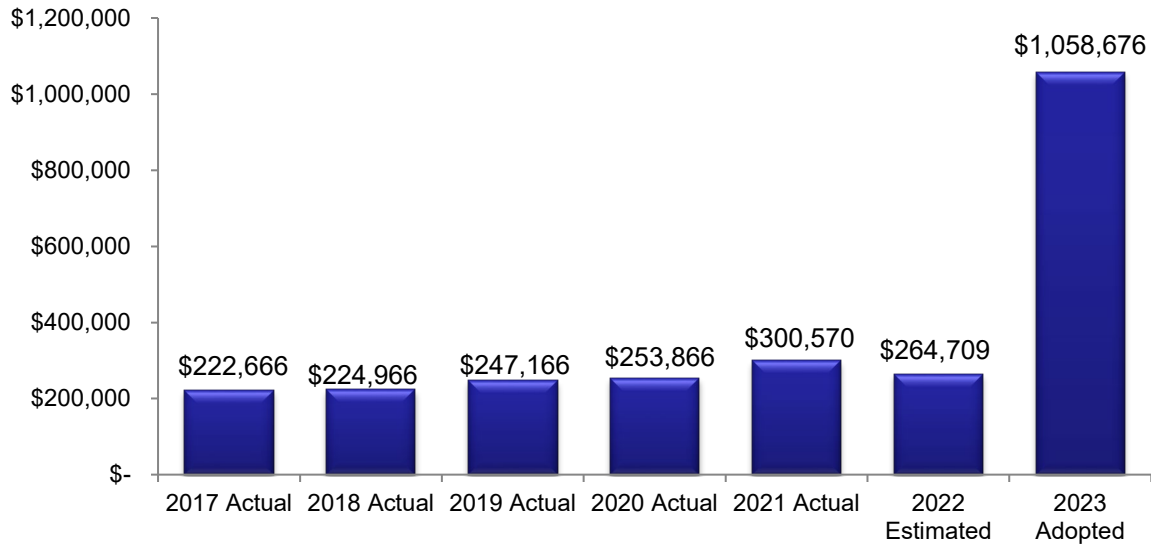
CITY OF OAKBROOK TERRACE
2012 BUSINESS DISTRICT DEBT SERVICE FUND SUMMARY
2022/2023 BUDGET
12-12

PURPOSE: The Business District was formed for the redevelopment of the shopping center at the corner of Roosevelt and Summit. The purpose of the 2012 Business District Debt Service Budget is to account for the Municipal Retailers Occupation Tax (MROT), the Home Rule Sales Tax, and the Business District Tax collected within the District. These taxes are specifically earmarked to repay the bonds that were issued in FY 2012. A total of \$3.91 million in Business District bonds were issued to assist in funding the site's infrastructure improvements. These bonds mature in 2031. Effective for FY 2021 the 2012 Debt Service Fund receives 100% of all taxes collected within the Business District because the 2010 Business District Bonds were paid off in FY 2020. The 2012A Business District bonds were refinanced in April 2021, saving the City \$69,945 in debt service costs.

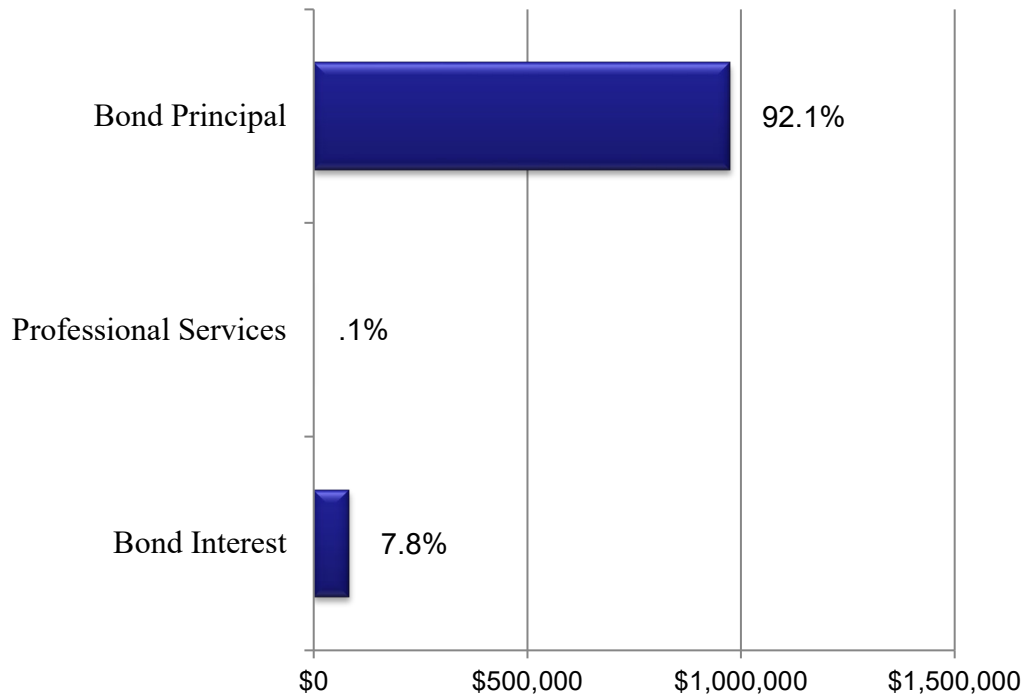
	Actual 19/20	Actual 20/21	Adopted Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% Change In 21/22 Budget To Adopted	% Change In 21/22 Estimate To Adopted
Beginning Balance, May 1	\$ 227,436	\$ 244,835	\$ 639,211	\$ 639,211	\$ 1,110,568	\$ 1,110,568	\$ 1,110,568	73.7%	73.7%
REVENUE									
3020 - Sales Tax	\$ 181,626	\$ 424,523	\$ 442,391	\$ 470,600	\$ 495,000	\$ 495,000	\$ 495,000	11.9%	5.2%
3021 - Business Tax	\$ 44,020	\$ 109,473	\$ 103,104	\$ 109,000	\$ 117,400	\$ 117,400	\$ 117,400	13.9%	7.7%
3022 - Home Rule Sales Tax	\$ 42,985	\$ 108,720	\$ 108,297	\$ 114,500	\$ 120,300	\$ 120,300	\$ 120,300	11.1%	5.1%
3650 - Interest Earnings	\$ 2,634	\$ 476	\$ 500	\$ 650	\$ 1,000	\$ 1,000	\$ 1,000	100.0%	53.8%
3660 - Misc. Revenue	\$ -	\$ 2,716	\$ -	\$ 1,150	\$ -	\$ -	\$ -	0.0%	-100.0%
2012 Business District Total	\$ 271,265	\$ 645,907	\$ 654,292	\$ 695,900	\$ 733,700	\$ 733,700	\$ 733,700	12.1%	5.4%
EXPENDITURES									
5600 - Professional Services	\$ 856	\$ 2,021	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	0.0%	0.0%
7170 - Bond Interest	\$ 78,010	\$ 74,510	\$ 41,203	\$ 68,853	\$ 82,820	\$ 82,820	\$ 82,820	101.0%	20.3%
7170-02 - Issuance Costs	\$ -	\$ 49,039	\$ -	\$ -	\$ -	\$ -	\$ -		
7171 - Bond Principal	\$ 175,000	\$ 175,000	\$ 145,000	\$ 195,000	\$ 225,000	\$ 225,000	\$ 975,000	572.4%	400.0%
2012 Business District Total	\$ 253,866	\$ 300,570	\$ 187,059	\$ 264,709	\$ 308,676	\$ 308,676	\$ 1,058,676	466.0%	299.9%
Excess (Deficit) of Revenues over Expenses	\$ 17,399	\$ 345,337	\$ 467,233	\$ 431,191	\$ 425,024	\$ 425,024	\$ (324,976)	-169.6%	-175.4%
Other Financing Sources									
Transfer from 2010 Business District	\$ -	\$ -	\$ -	\$ 40,166	\$ -	\$ -	\$ -		
Bond Proceeds Refinancing	\$ -	\$ 1,900,000	\$ -	\$ -	\$ -	\$ -	\$ -		
Payment to Escrow Agent	\$ -	\$ (2,049,406)	\$ -	\$ -	\$ -	\$ -	\$ -		
Bond Premium	\$ -	\$ 198,445	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Other Financing Sources	\$ -	\$ 49,039	\$ -	\$ 40,166	\$ -	\$ -	\$ -		
Net Change in Fund Balances	\$ 17,399	\$ 394,376	\$ 467,233	\$ 471,357	\$ 425,024	\$ 425,024	\$ (324,976)	-169.6%	-168.9%
Ending Balance, April 30	\$ 244,835	\$ 639,211	\$ 1,106,444	\$ 1,110,568	\$ 1,535,592	\$ 1,535,592	\$ 785,592	-29.0%	-29.3%

Business District Tax Fund

Business District Historical Expenditures

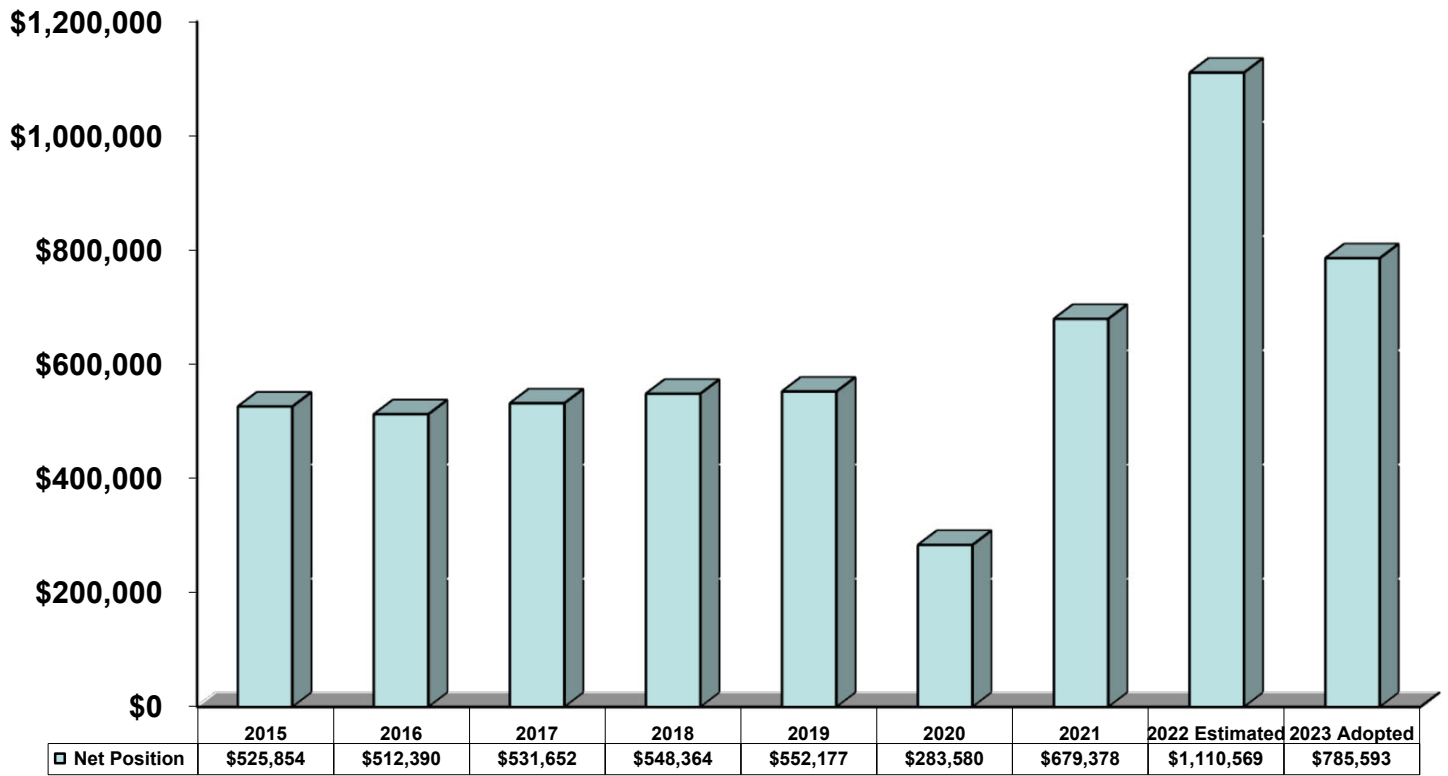


Bond Principal Represents 92% of The Adopted Budget



The FY 2023 Business District Tax Fund budget is \$1,058,676. This is an increase of \$758,106 from the FY 2021 actual. This increase is due to the City's early pay-off of the Business District 2012 B bonds in FY 2023.

Business District Fund Balance – Increase/Decrease from Prior Year



In FY 2020 the 2010 Business District Bonds were paid off. The principal balance of the 2010 Business District bonds was \$3.4 million. Excess reserves from the General Fund in the amount of \$2.9 million were transferred to the Business District to expedite payment of the 2010 Business District Bonds, while the remaining balance came from the Business District reserves. Paying-off this bond issue saved the City over \$1 million in interest costs. The Business District 2012A bonds were refinanced in April 2021, saving the City \$69,945 in debt service costs.

Now that all business district taxes collected are applied towards the 2012 Business District bonds, the City plans on an early pay-off of the 2012 B bonds in FY 2023.

FY	Net Position	Surplus/(Deficit)	% Change
2015	525,854		
2016	512,390	(13,464)	-2.6%
2017	531,652	19,262	3.8%
2018	548,364	16,712	3.1%
2019	552,177	3,813	0.7%
2020	283,580	(268,597)	-48.6%
2021	679,378	395,798	139.6%
2022 Estimated	1,110,569	431,191	63.5%
2023 Adopted	785,593	(324,976)	-29.3%



**CITY OF OAKBROOK TERRACE
CAPITAL IMPROVEMENTS 09-12
2022/2023 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 19/20	Actual 20/21	Adopted Budget 21/22	Department Estimated 21/22	Department Proposed 22/23	Administrator Proposed 22/23	Adopted 22/23	% of Total
REVENUE								
3021 - Home Rule Sales Tax	\$ 1,622,896	\$ 1,548,188	\$ 1,500,000	\$ 1,600,000	\$ 1,616,000	\$ 1,616,000	\$ 1,616,000	87.2%
3650 - Interest Earnings	\$ 32,519	\$ -	\$ 3,600	\$ -	\$ -	\$ -	\$ -	0.0%
3650-01 Restricted IMET Int. Earnings	\$ 44,011	\$ -	\$ -	\$ 4,018	\$ -	\$ -	\$ -	0.0%
3651 - Investment Income	\$ 15,820	\$ 12,142	\$ 9,000	\$ 579	\$ 3,500	\$ 3,500	\$ 3,500	0.2%
3660 - Miscellaneous Income	\$ -	\$ -	\$ -	\$ 3,195	\$ -	\$ -	\$ -	0.0%
3970-01 ComEd Grant for Spring Road LED Light	\$ 910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
3973-01 IEPA Streambank Stabilization Grant	\$ -	\$ -	\$ 234,000	\$ -	\$ 234,000	\$ 234,000	\$ 234,000	12.6%
3999 - Proceeds from Capital Asset Disposal	\$ -	\$ 11,500	\$ -	\$ 3,000	\$ -	\$ -	\$ -	0.0%
Capital Improvement Fund Total	1,716,155	1,571,830	1,746,600	1,610,792	1,853,500	1,853,500	1,853,500	100.0%
EXPENDITURES								
5600 - Professional/Technical	\$ 10,558	\$ 35,526	\$ 13,390	\$ 27,962	\$ 20,000	\$ 20,000	\$ 20,000	1.3%
5600-15 Investment Manager Fees	\$ 556	\$ 577	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	0.0%
5600-16 Police ETSB System (former acct #7110-11)	\$ 16,376	\$ 27,888	\$ 32,242	\$ -	\$ 32,722	\$ 32,722	\$ 32,722	2.1%
5600-17 - Annual Maintenance In-squad Cameras (8) (former acct #7117)	\$ -	\$ 17,784	\$ 19,351	\$ 20,637	\$ 19,404	\$ 19,404	\$ 19,404	1.3%
5600-18 Flock ALPR Cameras	\$ -	\$ -	\$ -	\$ 22,000	\$ 20,000	\$ 20,000	\$ 20,000	1.3%
5600-19 City Hall Office Space Renovation	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	1.0%
6125-01 Replace Office Furniture - City Hall	\$ 6,273	\$ 4,413	\$ -	\$ 350	\$ -	\$ -	\$ -	0.0%
7110-10 Building and Zoning Document Imaging	\$ 3,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7110-14 Upgrade Council Chamber Audio Visual System	\$ 25,745	\$ 4,640	\$ -	\$ 26,000	\$ -	\$ -	\$ -	0.0%
7110-19 Replace City Council Lectern	\$ 4,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7110-20 Replace 11 City Computers	\$ 9,535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7110-22 Replace 9 Police Desktop Computers	\$ 6,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7110-24 Barracuda Cloud Upgrades	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	0.0%
7110-25 Springbrook Cloud Updates	\$ -	\$ -	\$ -	\$ 20,580	\$ -	\$ -	\$ -	0.0%
7110-26 Bobcat L28 Articulated Loader	\$ -	\$ -	\$ -	\$ 53,379	\$ -	\$ -	\$ -	0.0%
7110-27 S76 T4 Bobcat Skid Steer	\$ -	\$ -	\$ -	\$ 66,000	\$ -	\$ -	\$ -	0.0%
7116 - Replace Toughbook Laptops (9)	\$ 39,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7117- Replace Squad Video Cameras (8)	\$ 34,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7118 - Add License Plate Recognition Unit	\$ 19,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7130-02 Replace Public Services Director's Vehicle #PS2	\$ 34,780	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	2.3%
7130- Replace Three Marked Squads	\$ -	\$ 97,631	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7130- Add Lights and Equipment To New Squads	\$ -	\$ 180	\$ 41,698	\$ 37,996	\$ -	\$ -	\$ -	0.0%
7140-02 Add Exterior Signage at City Hall	\$ 3,276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7155-01 Purchase - 17W245 Butterfield	\$ -	\$ 5,769	\$ -	\$ 290,301	\$ -	\$ -	\$ -	0.0%
7170 - Bond Interest	\$ 90,450	\$ 82,650	\$ 74,700	\$ 74,700	\$ 99,900	\$ 99,900	\$ 99,900	6.5%
7170-01 Bond Principal	\$ 260,000	\$ 265,000	\$ 270,000	\$ 270,000	\$ 285,000	\$ 285,000	\$ 285,000	18.7%
7175 Investment Expense	\$ -	\$ -	\$ -	\$ 6,028	\$ -	\$ -	\$ -	0.0%
7190-06 Street Resurfacing Project	\$ 872,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7190-07 Streambank Stabilization Project	\$ 17,402	\$ 26,624	\$ 903,563	\$ 55,000	\$ 903,563	\$ 903,563	\$ 903,563	59.2%
7190-08 Spring Road LED Lighting Upgrade	\$ 3,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7190-09 Irrigation System Municipal Complex	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	2.0%
7190-10 Kreml Park Enhancement	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	3.3%
7190-11 Kreml Park Fountain Replacement	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	1.0%
Capital Improvement Fund Total	1,458,392	568,682	1,355,544	991,533	1,527,189	1,527,189	1,527,189	100.0%
Excess (Deficit) of Revenues Over Expenses	\$ 257,763	\$ 1,003,148	\$ 391,056	\$ 619,259	\$ 326,311	\$ 326,311	\$ 326,311	
Other Financing Sources:								
Transfer to Water Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200,000)	
Net Change in Fund Balances	\$ 257,763	\$ 1,003,148	\$ 391,056	\$ 619,259	\$ 326,311	\$ 326,311	\$ 126,311	
Beginning Balance, May 1	2,417,907	2,675,669	3,678,817	3,678,817	4,298,076	4,298,076	4,298,076	
Ending Balance, April 30	2,675,669	3,678,817	4,069,873	4,298,076	4,624,387	4,624,387	4,424,387	

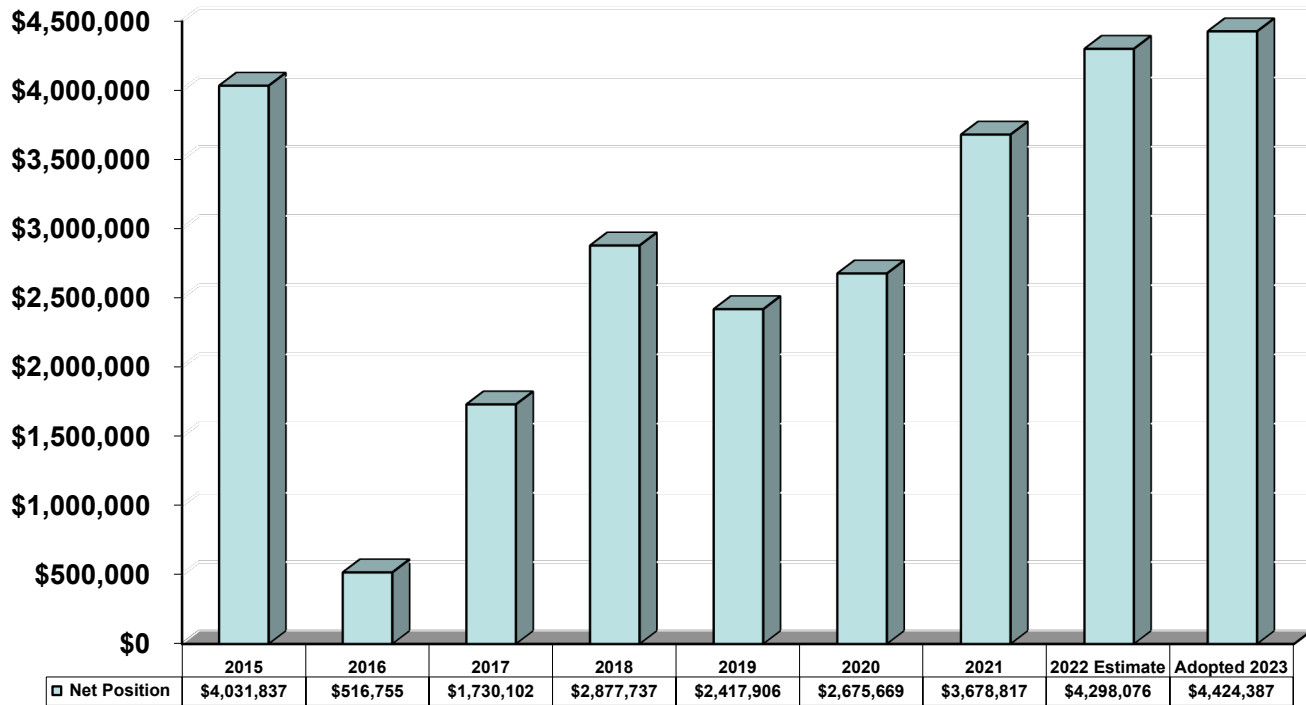
NARRATIVE REPORT

Department: Capital Improvement Fund **Date:** February 2022
Activity: 09-12 **Prepared By:** Amy Marrero

Object Number	Narrative	Adopted
5600	Professional Services	\$20,000
	Line item to purchase IT service hours through the consortium.	
5600-16	Police ETSB System Upgrade	\$32,722
	Annual costs for the ETSB System	
5600-17	In-squad Video Cameras (8)	\$19,404
	Annual Maintenance for the In-Squad Cameras	
5600-18	Flock ALPR Cameras	\$20,000
	Annual Maintenance for Flock Camera's	
5600-19	City Hall Office Space Renovation	\$16,000
	To renovate the offices on the far west of City Hall. The purpose is to split the one office in half. Primarily to establish an office for the Police Commission.	
7130-02	Replace Public Services Director's Car	\$35,000
	Replacing his car will add a newer pooled vehicle to the fleet	
7170	Bond Interest	\$99,900
	The amount includes the yearly interest expense for the facility construction bonds	
7170-01	Bond Principal	\$285,000
	The amount includes the yearly principal expense for the facility construction bonds	
7190-07	Streambank Stabilization Project	\$903,563
	To restore most of the stream banks that are severely eroded	
7190-09	Irrigation System Municipal Campus	\$30,000
	Cost to install an underground sprinkling system at the Police Department and City Hall	
7190-10	Kreml Park Enhancement	\$50,000
	Cost to re-landscape Kreml Park – Possible Butterfly Garden	
7190-11	Kreml Park Fountain Replacement	\$15,000
	To replace the current fountain that has reached its useful life	

Capital Improvement Fund

Fund Balance – Increase/Decrease from Prior Year



Up and through Fiscal Year 2015 cash reserves financed the construction of the new Police Station. The total cost of the new Police Station was \$9.8 million and was completed in October 2015. The fund balance in the Capital Improvement Fund is slowly being restored to higher levels to finance future capital improvements. The reserves of the Capital Improvement Fund act as a savings account for future capital improvements so from time to time there may be a deficit between the revenues and expenditures of the Capital Improvement Fund.

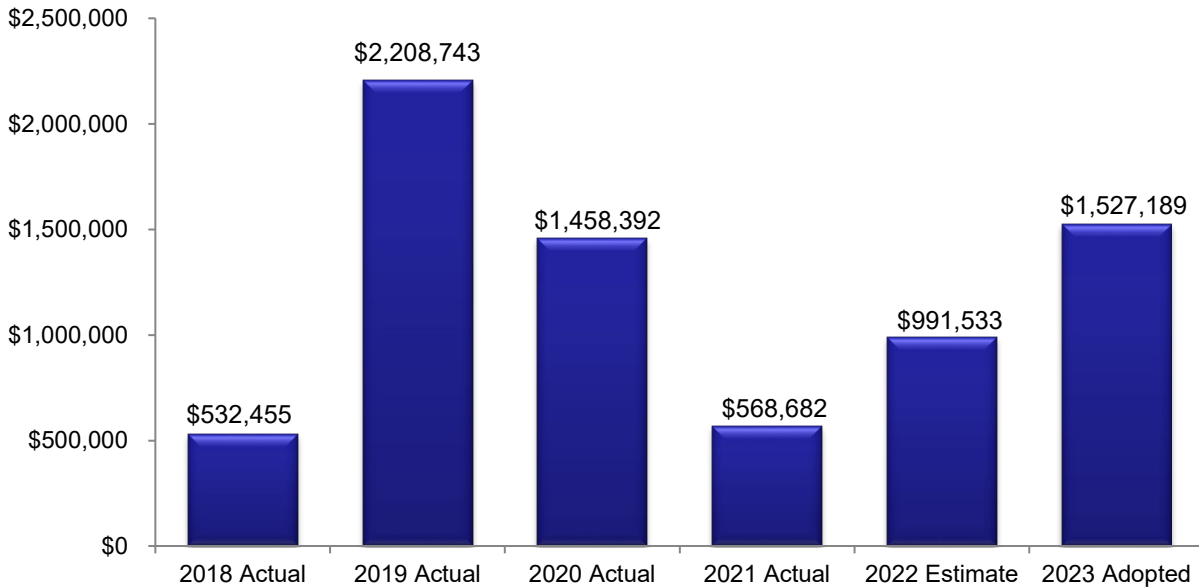
The FY 2021 fund balance for the Capital Improvement Fund was \$3,678,817, which is \$1,003,148 higher than FY 2020. This was mainly attributable to freezing all capital expenditures due to COVID-19. The FY 2022 fund balance is estimated at \$4,298,076, which is \$619,259 million higher than the prior year. With the potential impact of COVID-19 on City finances, staff will continue to monitor the operating fund, and freeze capital improvements if needed. Considering we are home rule, we could borrow from the Capital Improvement Fund to replace any deficits that may arise.

FY	Fund Balance	Surplus / (Deficit)	% Change
2015	4,031,837		
2016	516,755	(3,515,082)	-87.2%
2017	1,730,102	1,213,347	234.8%
2018	2,877,737	1,147,635	66.3%
2019	2,417,906	(459,831)	-16.0%
2020	2,675,669	257,763	10.7%
2021	3,678,817	1,003,148	37.5%
2022 Estimated	4,298,076	619,259	16.8%
2023 Adopted	4,424,387	126,311	2.9%

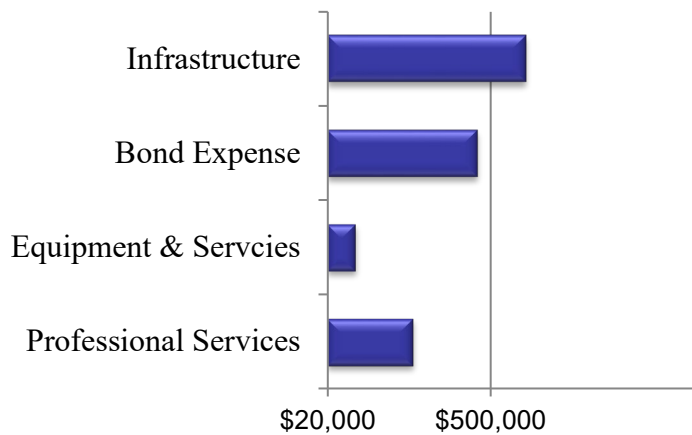
With the completion of the new Police Station, reserves started to increase again.

Capital Improvement Fund

Capital Improvement Fund Historical Expenditures



Infrastructure improvements represent 66% of the Adopted Budget



The FY 2023 Capital Improvement Fund budget is \$1,527,189 representing an increase of \$535,656 from the FY 2022 estimate. This is mainly attributable to the on-going costs of the Streambank Stabilization Project, and the ability to expense projects that were frozen in FY 2021 due to the pandemic.

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

	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
WATER FUND	\$ 150,000	\$ 167,989	\$ -	\$ -	\$ -
MOTOR FUEL TAX FUND	\$ 240,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
CAPITAL PROJECTS FUND (Less Debt Service Costs)	\$ 1,527,189	\$ 631,404	\$ 612,400	\$ 418,450	\$ 401,500
TOTAL	\$ 1,917,189	\$ 879,393	\$ 692,400	\$ 498,450	\$ 481,500

Process to Identify Capital Improvement Funded Projects

1. The Public Services Director identifies most capital projects and presents his findings to the Council on capital improvement proposal forms.
2. Department Heads also recommend capital improvements through completing a capital outlay improvement form.
3. In some cases, a resident or business may suggest a needed capital improvement. A capital improvement proposal form must also be completed for these suggested improvements as well.
4. Proposed capital improvements are discussed during the budget meetings and the Council recommends if this expense should be included in the budget.

Project Implementation

Once a capital improvement project is included in the current year budget, then the department head will pursue how this project will be completed. In order to move forward, projects over \$20,000 must be approved by the City Council.

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

WATER FUND (Fund 03)	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Water Tank Exterior Overcoat	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Replacing The SCADA System	\$ -	\$ 128,989	\$ -	\$ -	\$ -
Replace W-3 Pick-up Truck	\$ -	\$ 39,000	\$ -	\$ -	\$ -
TOTAL WATER FUND	\$ 150,000	\$ 167,989	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Water	Fund & Fiscal Year	Water – FY 2022 / 23
Date:	January 2021	Prepared By:	Ward
Capital Request Description: Water Tank Exterior Overcoat – (non-recurring)			
Capital Request Cost: \$150,000 non-recurring			
Account Number: 03-09-7190-08			

Current Status:

The interior of the Water Tank was painted back in 2015 and now an exterior overcoat is required. The Water Tank's exterior surface was originally painted back in 1998. Now the exterior paint job is over 20 years old and needs to be re-coated.

Capital Request Description and Justification:

The 500,000-gallon elevated Water Tank is over 20 years old and the exterior needs to be repainted to preserve the unit for another 20-25 years. The contractor will prepare the exterior surfaces and repair the corroded areas per required specifications. The contractor will apply three (3) coatings including: a prime coat, an intermediate coat, and a finishing coat. The contractor will also re-apply the City's logo and lettering to match the existing. If the Water Tank is not painted, then more costly work will be required in the future.

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

Base project includes current City logo	\$86,672
Possible add-on: man-lift rental service if cellular antennas are not removed	<u>\$9,715</u>
Estimated Base Cost	\$96,387
Possible add-on: place the City's logo in two spots rather than just one	<u>\$53,613</u>
Total Estimated Cost with Additional Requirements	\$150,000

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

This project will reduce future operating costs because the Water Tank will be well maintained and should not need to be repainted for another 20-25 years.

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 2022/23: \$150,000	FY 2023/24: \$0	FY 2024/25: \$0	FY 2025/26: \$0	FY 2026/27: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Water Division of Public Services	Fund & Fiscal Year	Water – 2023/24
Date:	December 2020	Prepared By:	Ward
Capital Request Description: Replace W-3 Pick-up Truck (non-recurring)			
Capital Request Cost: \$39,000			
Account Number: TBD			

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 40,000 miles logged.

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

\$39,000 will be utilized from the Water Fund.

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

This vehicle has incurred approximately \$4,500 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 2023/24 when the unit is replaced. The estimated annual fuel cost per vehicle is \$370, while insurance premiums are approximately \$402 per year.

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 2022/23: \$0	FY 2023/24:\$39,000	FY 2024/25: \$0	FY 2025/26: \$0	FY 2026/27: \$0
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**CITY OF OAKBROOK TERRACE
CAPITAL PROJECTS
FIVE YEAR CAPITAL PROJECTION**

Motor Fuel Tax (Fund 05)	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Curbs & Gutters	\$ 240,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
TOTAL MOTOR FUEL TAX FUND	\$ 240,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Public Services	Fund & Fiscal Year	Motor Fuel Tax – FY 2023
Date:	January 2022	Prepared By:	Ward
Capital Request Description: Curb and Gutter (recurring)			
Capital Request Cost: \$240,000			
Account Number: 05-12-7143-00			

Current Status:

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

Capital Request Description and Justification:

The addition of curbs and gutters to uncurbed roadways is an ongoing priority for the City. The installation of curbs and gutters is noted as a secondary priority on the City's 2013-2015 Goals and Objectives Action Plan. Orchard Road is a targeted area this year to solve a drainage problem. Bids will determine curb quantities. We hope to eventually cover the entire subdivision.

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

\$240,000 in curb and gutter improvements should allow us to construct approximately 3,000 feet.

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

None.

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

In the past the City received \$170,000 in grant funding for new curbs and gutters. Over a period of 6 years, the City will be receiving \$140,638.98 in Rebuild Illinois grant money. We will receive \$46,880 this year and that same amount each year for the 6 year period.

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

FY 2022/23: \$240,000	FY 2023/24: \$80,000	FY 2024/25: \$80,000	FY 2025/26: \$80,000	FY 2026/27: \$80,000
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**CITY OF OAKBROOK TERRACE
CAPITAL PROJECTS 09-12
FIVE YEAR CAPITAL PROJECTION**

CAPITAL PROJECT FUND (Fund 09)	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Beginning Balance, May 1	\$ 4,298,076	\$ 4,624,387	\$ 5,631,243	\$ 6,673,557	\$ 7,926,474
<u>Estimated Revenue Projections</u>					
Home Rule Sales Tax	\$ 1,616,000	\$ 1,632,160	\$ 1,648,482	\$ 1,664,966	\$ 1,681,616
Interest Earnings	\$ -	\$ 2,500	\$ 2,525	\$ 2,550	\$ 2,576
Investment Income	\$ 3,500	\$ 3,600	\$ 3,708	\$ 3,850	\$ 4,100
IEPA Streambank Stabilization Grant	\$ 234,000	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Revenues	\$ 1,853,500	\$ 1,638,260	\$ 1,654,715	\$ 1,671,367	\$ 1,688,292
<u>Estimated Expenditures</u>					
Debt Service Principal Expense	\$ 285,000	\$ 295,000	\$ 310,000	\$ 310,000	\$ 315,000
Debt Service Interest Expense	\$ 99,900	\$ 58,050	\$ 73,800	\$ 59,850	\$ 45,900
Professional/Technical	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Investment Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Manager Fees	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
Police ETSB System	\$ 32,722	\$ 43,350	\$ -	\$ -	\$ -
Replace Eight (8) In-Squad Video Cameras	\$ 19,404	\$ 19,404	\$ -	\$ -	\$ -
Flock ALPR Cameras	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Streambank Stabilization Project	\$ 903,563	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
Replace Office Furniture	\$ -	\$ -	\$ -	\$ -	\$ -
Upgrade Audio Visual In Council Chambers	\$ -	\$ -	\$ -	\$ -	\$ -
Barracuda Cloud Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -
Springbrook Cloud Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -
Bobcat L28 Articulated Loader	\$ -	\$ -	\$ -	\$ -	\$ -
S76 T4 Bobcat Skid Steer	\$ -	\$ -	\$ -	\$ -	\$ -
Add Lights And Equipment To New Squads	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase of 17W245 Butterfield	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Pool Vehicle	\$ -	\$ 28,000	\$ -	\$ -	\$ -
Replace T-1 2003 Ford F-350 SD Pickup with Plow	\$ -	\$ 49,000	\$ -	\$ -	\$ -
Replace Front End Loader	\$ -	\$ 90,000	\$ -	\$ -	\$ -
Replace T-2 F-350 Versa Lift Truck	\$ -	\$ -	\$ 180,000	\$ -	\$ -
City Hall Office Space Renovation	\$ 16,000	\$ -	\$ -	\$ -	\$ -
Irrigation System Municipal Complex	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Public Services Director's Vehicle	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Kreml Park Enhancement	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Kreml Park Fountain Replacement	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Total Estimated Expenditures	\$ 1,527,189	\$ 631,404	\$ 612,400	\$ 418,450	\$ 401,500
Ending Balance, April 30	\$ 4,624,387	\$ 5,631,243	\$ 6,673,557	\$ 7,926,474	\$ 9,614,766

Notes:

- 1 FY 2023 revenues and expenses are included as part of the proposed Capital Improvement Fund budget.
- 2 FY 2024-2027 figures represent estimated amounts that could change when more accurate data is available.
- 3 Even with the planned improvements and debt service payments, the FY 2027 ending fund balance remains healthy at \$9.6 million

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	Capital Improvement - FY 2022/2023
Date:	January, 2022	Prepared By:	Chief Calvello
Capital Request Description: ETSB (Web RMS) which replaced NetRMS – Recurring Year 6 of 8			
Capital Request Cost: \$32,722			
Account Number: 09-12-5600-16			

Current Status:
 We have fully transitioned to WebRMS which replaced NetRMS.

Capital Request Description and Justification:
 ETSB has completed the transition to a new report writing system which replaced NetRMS. The costs incurred for this transition included start-up, training, salaries (i.e., Report Writing Systems Manager) as well as maintenance costs. The new ETSB system is an integrated justice system known as DuJIS which will allow participating police and fire departments to exchange information with and between the DuPage County Court and correctional entities. The DuJIS replaced the old CAD and incident Report Management System. The City formalized the inter-governmental agreement with DuPage County through Resolution 18-1 on January 9, 2018.

Describe in detail the breakdown of the capital costs included in the estimate above.
 The ETSB System has been phased in over an eight (8) year period.

Year	Fiscal Year	ETSB Fees
1	FY 18 Actual	\$ 14,657
2	FY 19 Actual	20,827
3	FY 20 Actual	16,376
4	FY 21 Actual	27,888
5	FY 22 Est.	32,242
6	FY 23 Est.	32,722
7	FY 24 Est.	43,350
8	FY 25 Est.	TBD
		<u>\$ 188,062</u>

The City's share of the total cost of the upgrade is estimated at \$213,852.

Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).
 The City paid \$4,285 for the existing system, so the City will incur a significant increase for the upgrade.

Indicate if any grants will be used to purchase the proposed capital item.
 N/A

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

FY 2022/23: \$32,722 - Year 6	FY 2023/24: \$43,350 Year 7	FY 2024/25: TBD Year 8 and Final	N/A	N/A
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	Capital Improvements – 2023
Date:	January, 2022	Prepared By:	Chief Calvello
Capital Request Description: In-squad video cameras maintenance agreement (Recurring thru FY 2024)			
Capital Request Cost: \$19,404 per year			
Account Number: 09-12-5600-17			

Current Status:

In FY 2020, the Police Department replaced the outdated in-squad video cameras for a total cost of \$34,039. The City initially had eight (8) in-squad video cameras. The City Council approved this purchase through Ordinance No. 19-23 in May of 2019. An additional squad was received in FY 2022 and an additional camera was purchased at the cost of \$1,620 per year, bringing the total number of cameras to nine (9).

Capital Request Description and Justification:

The City entered into a five (5) year agreement with Axon for the new video cameras. Under the agreement the in-squad video cameras are always under warranty. Axon provides secure cloud storage for the videos. City staff and the DuPage County State’s Attorney Office are able to retrieve the videos for prosecuting purposes.

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

Axon charges the City \$19,404 per year to maintain, update, and repair the equipment. The annual fee also covers cloud storage fees, software updates/licensing, and upgrades. This annual fee will be assessed for the remaining years of the contracting including FY 2023 and FY 2024.

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

Since the cameras are replaced every two (2) years, the repair costs should be significantly lower than in the past.

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 2022/23: \$19,404	FY 2023/24: \$19,404	FY 2024/25: \$0	FY 2025/26: \$0	FY 2026/27: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	Capital Improvement – FY 2022/2023
Date:	February, 2022	Prepared By:	Chief Calvello
Capital Request Description: Flock Automated License Plate Reader (ALPR) Cameras			
Capital Request Cost: \$20,000 - Reoccurring *			
Account Number: 09-12-5600-18			

Current Status:

The police department recently purchased stationary license plate reader cameras during **FY 2022**. The cameras are to be installed at various locations throughout Oakbrook Terrace (see attached).

Capital Request Description and Justification:

These cameras capture images of vehicles that enter the frame even if no license plate is on the vehicle. If a license plate is detected the camera recognizes the characters and state of issue and compares that license plate to a “hot list”. The hot list is a list of plates maintained by the Secretary of State that contains stolen cars, suspended plates, missing endangered subjects and wanted fugitives amongst others. If a license plate that is on the hot list is detected by the camera the officers will be notified within seconds via their squad computers with the location of the vehicle and a picture of it and they then can take enforcement action.

Flock maintains all data from the cameras for thirty days after capture, it is then deleted permanently. This searchable database can be used to assist in investigations of various crimes.

Some nearby agencies that have purchased Flock cameras include: DuPage County Sheriff, Villa Park, Lombard, Naperville, Willowbrook and Burr Ridge.

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

Eight Flock Falcon Cameras @ \$2,500 each	\$20,000.00
Camera Implementation Fee @ \$250 per camera x 8	<u>\$2,000.00</u>
Total	\$22,000.00

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

*The reoccurring cost per camera per year is \$2,500. This covers maintenance, licensing, LTE data costs and free camera upgrade if available.

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

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

FY 2022/23: \$20,000.00	FY 2023/24: \$20,000.00	FY 2024/25: \$20,000.00	FY 2025/26: \$20,000.00	FY 2026/27: \$20,000.00
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Streets	Fund & Fiscal Year	Capital Improvement - FY 2022-2023
Date:	December 2020	Prepared By:	Ward
Capital Request Description: Streambank Stabilization Project – (recurring)			
Capital Request Cost: \$903,563			
Account Number: 09-12-7190-07			

Current Status:

Some of the City’s streambanks were repaired back in 2009 and these portions are holding up strong. The other banks are severely eroded. The severe erosion is due to the recent heavy rainfalls. The erosion is encroaching on the pedestrian path and eroding road culverts. Update: 2019 / 2020 Permitting process took place and applications submitted and accepted for possible grants. Pending successful reviews from regulatory agencies, construction should take place in FY 2022 / 2023. Grant Update: City of Oakbrook Terrace won the grant from the EPA in the amount of \$234,000.

Capital Request Description and Justification:

The proposed streambank stabilization project will shore-up the problems with creek banks. If the streambanks are not repaired, then eventually these banks will come into residential property. This project includes the design, permitting, grant application assistance, construction engineering services, and the actual construction for the Spring Road Tributary Stabilization project from Eisenhower to Leahy Roads.

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

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

Through completing this project, the City is saving on future capital costs through preventing the streambank from further erosion and residential property damage.

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

The City is eligible to receive one (1) grant from DuPage County and another grant from the Illinois Environmental Protection Agency (IEPA). The City Engineer estimates that the City could receive \$80,000 from DuPage County and \$234,000 from the IEPA. In order to successfully receive the grants, the City is working with Christopher B. Burke on the grant applications. Grant update: We won the grant from the IEPA but did not receive the grant from DuPage County. In December of 2020, the City reapplied for the County grant. We were once again denied.

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

FY 2022/23: \$903,563	FY 2023/24: \$8,000 Engineering Monitoring Year 1 of 3	FY 2024/25: \$8,000 Engineering Monitoring Year 2 of 3	FY 2025/26: \$8,000 Engineering Monitoring Year 3 of 3	FY 2026/27: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Executive Administration	Fund & Fiscal Year	FY 2022 / 2023
Date:	February 2022	Prepared By:	Amy Marrero
Capital Request Description: City Hall Office Space Renovation			
Capital Request Cost:	\$16,000		
Account Number: 09-12-5600-19			

Current Status: A larger office on the West side of City Hall is being under utilized. Staff recommends splitting the one (1) office into two (2) separate offices.

The one office will be the new Police Commission office which is greatly needed, due to all their files are stored currently in the basement.

The other office can be used for miscellaneous uses, such as event planning projects, and yearly auditor's for Finance or Workers Compensation audits.

Capital Request Description and Justification: The Police Commission's files need to come out of the basement.

The other office will remain being used as it always has.

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

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

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

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

FY 2022/23: \$16,000	FY 2023/24: \$0	FY 2024/25: \$0	FY 2025/26: \$0	FY 2026/27: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services - Streets	Fund & Fiscal Year	Capital Improvement - FY 2022/2023
Date:	January, 2022	Prepared By:	Craig Ward
Capital Request Description: Irrigation System Install Municipal Complex			
Capital Request Cost: \$30,000			
Account Number: 09-12-7190-09			

Current Status:
The municipal campus currently does not have an irrigation system.

Capital Request Description and Justification:
To enhance and maintain the landscape at the municipal campus an irrigation system should be installed.

Describe in detail the breakdown of the capital costs included in the estimate above.
\$30,000 should not be exceeded for the install of an irrigation system that would cover the entire municipal campus

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

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

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

FY 2022/23: \$30,000	FY 2023/24:	FY 2024/25:	FY 2025/26:	FY 2026/27:
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CAPITAL OUTLAY PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-2023
Date:	January 2022	Prepared By:	Ward
Capital Request Description: Public Services Director's Vehicle # PS2 (non-recurring)			
Capital Request Cost: \$35,000			
Account Number: 09-12-7130-02			

Current Status:
 Car # PS2 is a 2019 Ford Ranger 4X4 Truck that is currently being utilized by the Public Services Director. Code Enforcement is in need of a more reliable and job duty specific vehicle and I am proposing a transfer of PS2 to Code Enforcement and am requesting that Code Enforcements current vehicle PS1 be utilized as a pool car. I am requesting that a new truck 4X4 type vehicle be purchased for the Public Services Director which will be labeled as PS3.

Capital Request Description and Justification:
 It's the City's policy to replace Admin vehicles every 5 years unless deemed otherwise. 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 PS2 is 35,000.

Describe in detail the breakdown of the capital costs included in the estimate above.
 \$35,000 will not be exceeded when purchasing a replacement SUV / Truck 4X4 type vehicle off of the State Bid for car # PS3.

Capital Cost Savings or Increased Operating Costs in Future Budget Years.
 To date the Vehicle #PS2 has experienced minimal \$ in repair costs. Maintenance costs are expected to increase until the unit is replaced in FY 2026 / 27

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 2022/23: \$35,000	FY 2023/24: \$0	FY 2024/25:	FY 2025/26: \$0	FY 2026/27: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services - Streets	Fund & Fiscal Year	Capital Improvement - FY 2022/2023
Date:	January, 2022	Prepared By:	Craig Ward
Capital Request Description: Kreml Park Enhancement			
Capital Request Cost:	\$50,000		
Account Number:	09-12-7190-10		

Current Status: Kreml Park is a City owned park located within a residential subdivision at MacArthur Dr and Eisenhower Rd. Although beautiful in its own right, Kreml Park could benefit from some enhancements to make the park even more enjoyable for visitors.

Capital Request Description and Justification:

A meeting with a landscape architect needs to take place to see what enhancements can be done and renderings produced so the right decisions can be made.

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

\$50,000 will not be exceeded with these enhancements.

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

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

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

FY 2022/23: \$50,000	FY 2023/24:	FY 2024/25:	FY 2025/26:	FY 2026/27:

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Public Services Streets Division	Fund & Fiscal Year	FY 2022 / 2023
Date:	December 2020	Prepared By:	Ward
Capital Request Description: Kreml Park Fountain Replacement			
Capital Request Cost:	\$15,000		
Account Number: 09-12-7190-11			

Current Status: The decorative fountain located in Kreml Park is nearing the end of its life and needs replaced. A similar fountain of similar size and aesthetics is recommended for replacement.

Capital Request Description and Justification: To maintain the overall beauty of Kreml Park.

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

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

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

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

FY 2022/23: \$15,000	FY 2023/24: \$0	FY 2024/25: \$0	FY 2025/26: \$0	FY 2026/27: \$0
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CAPITAL OUTLAY PROPOSAL FORM			
Department	Administrative	Fund & Fiscal Year	Capital Improvement-2023
Date:	December 2021	Prepared By:	Ward
Capital Request Description: Replace Car #10 Pooled Vehicle (non-recurring)			
Capital Request Cost: \$28,000			
Account Number: 09-12-7130-02			

<p><u>Current Status:</u></p> <p>Car # 10 is a 2008 Chevy Impala that is currently being utilized by the Assistant to the City Administrator and will be near the end of its useful life when it is due for replacement in FY 21. Car #10 would be replaced with a new SUV / car frame type vehicle from the Suburban Joint Purchasing Agency (State Bid). Once the existing Car #10 would be declared surplus, auctioning vs trade-in values will be explored to ensure the City the best deal.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>It's the City's policy to replace Admin vehicles every 5 years unless deemed otherwise. 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 105,000. This car will become a pooled vehicle in the City's fleet, due to the Assistant to the City Administrator retiring.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$28,000 will not be exceeded when purchasing a replacement SUV / Car frame type vehicle off of the State Bid for a pooled vehicle</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></p> <p>To date the Vehicle #10 has experienced \$10,000 in repair costs.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>None.</p>

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

FY 2022/23: \$28,000	FY 2023/24: \$0	FY 2024/25: \$0	FY 2025/26: \$0	FY 2026/27: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-2024
Date:	December 2020	Prepared By:	Ward
Capital Request Description: Replace T-1 2003 Ford F-350 SD 4x4 Pick-up Truck with Plow Package (non-recurring)			
Capital Request Cost: \$49,000			
Account Number: TBD			

<p><u>Current Status:</u></p> <p>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.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>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 73,500 miles logged and is expected to have more by the time the vehicle is actually replaced in FY 2024.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$49,000 will not be exceeded from capital when purchasing a replacement for T-1.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></p> <p>This vehicle has incurred approximately \$13,000 in maintenance costs over its life. Maintenance costs are to be expected until the vehicle is replaced.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>None.</p>

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

FY 2022/23: \$0	FY 2023/24: \$49,000	FY 2024/25: \$0	FY 2025/26: \$0	FY 2026/27: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2024
Date:	December 2021	Prepared By:	Ward
Capital Request Description: Replace Front-end Loader (non-recurring)			
Capital Request Cost: \$90,000			
Account Number: TBD			

<p><u>Current Status:</u></p> <p>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.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>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 5,900 in service hours.</p> <p>A front loader is a heavy piece of equipment that is primarily used to load material such as salt, asphalt, demolition debris, dirt, feed, gravel, rock, sand, and wood chips into or onto another type of machinery such as a dump truck.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$90,000 will not be exceeded from capital when purchasing a replacement for the Front-end Loader.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></p> <p>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 \$8,500 which does not include in-house repairs. Maintenance costs are expected to increase until the unit is replaced in FY 2023 / 24</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>None.</p>

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

FY 2022/ 2023:\$0	FY 2023/24: \$90,000	FY 2024/25:\$0	FY 2025/26: \$0	FY 2026/27: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2025
Date:	December 2020	Prepared By:	Ward
Capital Request Description: Replace Vehicle # T-2 F-350 Versa Lift Truck (non-recurring)			
Capital Request Cost: \$180,000			
Account Number: TBD			

Current Status:

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

Capital Request Description and Justification:

T-2 will be 30 years old when it is requested that it be replaced. The T2 Lift Truck currently has 18,000 miles logged and is expected to have many more by the time the unit is replaced in FY 2025. I would expect to get 20+ years out of the replacement lift truck as well. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as maintain a safe and reliable fleet to carry out duties within the Public Services Department.

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

\$180,000 will not be exceeded when purchasing a replacement for T-2 off of the State Bid.

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

To date, \$33,000.00 has been spent to repair the Lift Truck. This amount does not include any in-house repairs. With purchasing a new unit in FY 2025, these maintenance costs will decrease.

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

None.

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

FY 2022/23: \$0	FY2023/24:\$0	FY2024/25:\$180,000	FY 2025/26: \$0	FY 2026/27: \$0
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Budget versus Appropriations

Immediately prior to the beginning of FY 03, the Council realized the fiscal weaknesses inherent in the Appropriation Ordinance system, and subsequently adopted the Budget System pursuant to the Illinois Statutes (ILCS 5/8-2-9.1) and local ordinance Title III, Chapter 34.10 et seq., of the City Code. Consequently, the budget system as opposed to an appropriation ordinance has been utilized since fiscal year 2004.

The approved budget provides the legal authorization for City expenditures. In other words, the budget becomes the legally controlling document governing the City's allowable levels of expenditure.

City code requires that the Budget must be adopted prior to the beginning of the fiscal year or May 1. In contrast, the former appropriation ordinance system only required that the appropriations be approved within the first quarter of the fiscal year for which it was in effect.

Public Hearing and Notice Requirements (3) – per Illinois Statute

The Illinois Budget Law (65 ILCS 5/8-2-9.1) requires municipalities to implement three (3) provisions prior to the Council's adoption of the budget. A copy of the Illinois Budget Law is included in the Statistical and Supplemental Data section.

1. Hold a public hearing prior to the adoption of the budget which can be passed at any time after the public hearing;
2. Make a draft edition of the proposed budget conveniently available for public inspection at the city hall or public library, for a period of at least ten (10) days prior to the adoption of the budget; and,
3. Publish a notification indicating the availability of the draft budget in the local paper at least seven (7) days prior to the public hearing. The budget may be revised or altered, and the items contained in the document may be increased or decreased at any time subsequent to the public hearing, but before final action is taken.

Preparation and Review

In order to achieve a budget by May 1, the City approves a budget calendar and adoption schedule in October. The calendar provides a roadmap from the preparation stage to the budget's final approval. The calendar details City deadlines and requirements as well as statutory requirements.

Departments prepare draft budgets on presubscribed forms. The City Administrator formulates revenues projections by fund. Departments take into account the City Council's goals and objectives when preparing their budget proposals.

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

Council Approval

Once the City Administrator reviews all Departmental proposed budgets, the proposed budget is submitted to the City Council. The proposed budgets are provided to the Council at the second 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 60% 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.

Public Involvement

Each year, the City holds two (2) budget meetings inviting the public to provide feedback. During these meetings additional copies of the budget are available for the public to view. The public are welcome to participate in these informal budget discussions. The budget meetings are publicized on the City's website and Facebook page. A public inspection copy of the budget is available at the Finance front counter during the budget review and approval process. Also, a public hearing notice is placed in the local paper regarding the approval of the budget. Information about the budget can also be found in the City's newsletter.

Illinois Budget Law also directs municipalities on proper procedures for modifying their budget. The following three (3) provisions indicate how the budget may be amended per State Statute.

1. By a two-thirds vote of the City Council, the Council may delegate to the Budget Officer or to other Department Heads, the authority to perform budget transfers, additions or deletions without increasing the overall expenditure level of any fund within the approved budget.
2. By a two-thirds vote of the City Council, the Council itself may delete, add to, or change line items while not increasing the overall expenditure level of any fund within the approved budget.
3. By a two-thirds vote of the City Council, the Council may increase the level of overall expenditure in a fund or in the overall budget, but only with available funding.

Per City Code, the City Administrator may make line item transfers under \$10,000 within a department and/or between departments in the same fund. Budget transfers that are greater than \$10,000 require the approval of the City Council.

Basis of Accounting

The basis of accounting refers to the timing of when accounting transactions are recognized. The modified accrual basis of accounting is used for all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Due to the State of Illinois' fiscal difficulties and the resulting delay in distributing receipts to local municipalities, the 60 day availability for state taxes was extended in order to report 12 months of tax revenue. 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 and proprietary 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 which shows the status of the City’s finances on the basis of “generally accepted accounting principles” (GAAP). Exceptions are noted below:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employee’s (GAAP) as opposed to being expended when paid.
- Capital outlays with the Proprietary Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Principal is an expenditure in governmental budgeting, but a reduction of long-term liabilities under GAAP in the proprietary fund. Only interest is expensed in proprietary funds.
- Debt proceeds and premiums are reported as other financing sources in the budget and discounts on debt issuances are reported as other financing uses, but in GAAP debt proceeds are recognized as liabilities and premiums or discounts are amortized over the life of the debt.

Governmental Fund Types	Accounting Method
General	Modified Accrual
Motor Fuel Tax (Special Revenue)	Modified Accrual
Special Service Area (Special Revenue)	Modified Accrual
Business Districts (Debt Service)	Modified Accrual
Capital Improvement	Modified Accrual

Proprietary Fund Type	Accounting Method
Water	Accrual

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.

LEGAL NOTICE
PUBLIC NOTICE
 The proposed Fiscal Year 2022-23 Municipal Budget for the City of Oakbrook Terrace, DuPage County, Illinois is now available for inspection at the Municipal Building 17W261 Butterfield Road Oakbrook Terrace, Illinois 60181.
 A public hearing regarding the municipal budget will be held at 7PM on Tuesday, April 26, 2022 at the Municipal Building 17W261 Butterfield Road Oakbrook Terrace, Illinois 60181.
 All interested parties are welcome to attend and will be given a chance to be heard.
 Published in Daily Herald April 1, 2022 (4579993)

CERTIFICATE OF PUBLICATION
Paddock Publications, Inc.

DuPage County
Daily Herald

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the **DuPage County DAILY HERALD**. That said **DuPage County DAILY HERALD** is a secular newspaper, published in Naperville and has been circulated daily in the Village(s) of:

Addison, Aurora, Bartlett, Bensenville, Bloomingdale, Carol Stream, Darien, Downers Grove, Elmhurst, Glen Ellyn, Glendale Heights, Hanover Park, Hinsdale, Itasca, Keeneville, Lisle, Lombard, Medinah, Naperville, Oakbrook, Oakbrook Terrace, Plainfield, Roselle, Villa Park, Warrenville, West Chicago, Westmont, Wheaton, Willowbrook, Winfield, Wood Dale, Woodridge

County(ies) of DuPage
 and State of Illinois, continuously for more than one year prior to the date of the first publication of the notice hereinafter referred to and is of general circulation throughout said Village(s), County(ies) and State.

I further certify that the DuPage County DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published 04/01/2022 in said DuPage County DAILY HERALD.

IN WITNESS WHEREOF, the undersigned, the said PADDOCK PUBLICATIONS, Inc., has caused this certificate to be signed by, this authorized agent, at Arlington Heights, Illinois.

PADDOCK PUBLICATIONS, INC.
 DAILY HERALD NEWSPAPERS

BY Daule Baltz
 Designee of the Publisher and Officer of the Daily Herald

Control # 4579993

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. 22-13

AN ORDINANCE APPROVING THE BUDGET FOR THE CITY OF OAKBROOK TERRACE FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2022, AND ENDING ON APRIL 30, 2023

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 2022-2023 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, 2022, and ending on April 30, 2023, 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 26th Day Of April 2022.

AYES: Barbari, Beckwith, Fitzgerald, Greco, Rada, Vlach

NAYES: None

ABSENT: None

ABSTENTION: None


Paul Esposito, Mayor

ATTEST:

Michael Shadley, City Clerk

RESOLUTION NO. 22-05

**A RESOLUTION APPROVING THE FIVE-YEAR CAPITAL
IMPROVEMENT PLAN BEGINNING IN 2022 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 the fiscal year 2022-23; and

WHEREAS, as requested by the City Council, a Five-Year Capital Improvement Plan Beginning in 2022 was also presented to the City Council as a companion to the proposed budget for Fiscal Year 2022-2023; and

WHEREAS, the proposed budget for Fiscal Year 2022-23 and the Five-Year Capital Improvement Plan Beginning in 2022 were duly considered by the City Council at various budget workshop meetings held in February of 2022, as well as at a duly noticed public hearing held on April 26, 2022.

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 2022 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 2022, 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 26th Day Of April 2022.

AYES: Barbari, Beckwith, Fitzgerald, Greco, Rada, Vlach

NAYES: None

ABSENT: None

ABSTENTION: None

APPROVED:



Paul Esposito, Mayor

ATTEST:



Michael Shadley, City Clerk

§ 34.10 ADOPTION OF BUDGET LAW.

The city hereby adopts ILCS Ch. 65, Act 5, §§ 8-2-9.2 through 9-2-9.10 to establish a Budget Officer, to be designated by the Mayor with the approval of the corporate authorities. The Budget Officer shall take an oath and post a bond as provided in ILCS Ch. 65, Act 5, § 3.1-10-25.

(Ord. 06-39, passed 1-23-07)

§ 34.11 BUDGET OFFICER; POSITION ESTABLISHED.

The position of Budget Officer is hereby established as an officer of the city. The City Administrator shall serve as City Budget Officer.

(Ord. 06-39, passed 1-23-07; Am. Ord. 08-2, passed 5-13-08)

§ 34.12 POWERS AND DUTIES.

The City Budget Officer shall have the following powers and duties:

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

(B) To compile an annual budget in accordance with state law governing the compilation and contents of budgets (ILCS Ch. 65, Act 5, § 8-2-9.3.).

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

(D) To obtain such additional information from the city, its departments, boards, and commissions as may be useful to the City Budget Officer for purposes of compiling a municipal budget, such information to be furnished by the city, its departments, boards, and commissions in the form required by the City Budget Officer. Any department, board, or commission that refuses to make such information as is requested of it available to the City Budget Officer, shall not be permitted to make expenditures under any subsequent budget for the city until it has complied in full with the request of the City Budget Officer.

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

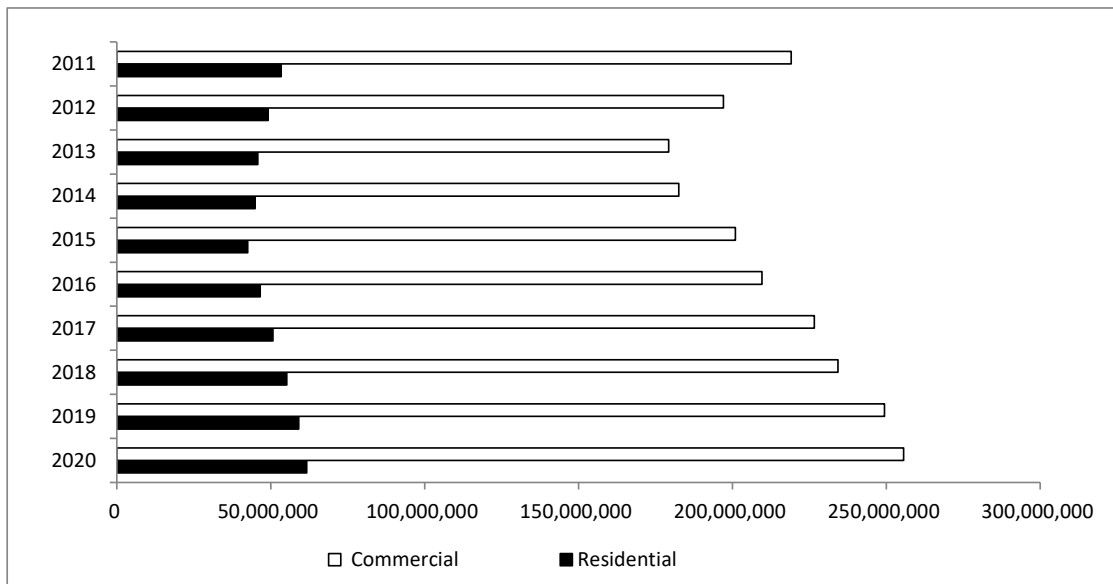
(Ord. 06-39, passed 1-23-07)

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				
2020	\$ 61,687,032	19.4%	255,607,660	80.6%	317,294,692	0.333	951,884,076	0.3316
2019	\$ 59,074,315	19.2%	249,395,580	80.8%	308,469,895	0.333	925,409,685	0.3332
2018	\$ 55,203,783	19.1%	234,340,390	80.9%	289,544,173	0.333	868,632,519	0.3476
2017	\$ 50,720,681	18.3%	226,655,730	81.7%	277,376,411	0.333	832,129,233	0.3535
2016	\$ 46,576,075	18.2%	209,574,610	81.8%	256,150,685	0.333	768,452,055	0.3715
2015	\$ 42,535,916	17.5%	200,963,990	82.5%	243,499,906	0.333	730,499,718	0.3851
2014	\$ 44,963,360	19.8%	182,572,150	80.2%	227,535,510	0.333	682,606,530	0.4070
2013	\$ 45,777,905	20.3%	179,296,420	79.7%	225,074,325	0.333	675,222,975	0.4035
2012	\$ 49,161,778	20.0%	197,050,540	80.0%	246,212,318	0.333	738,636,954	0.3605
2011	\$ 53,400,690	19.6%	219,134,990	80.4%	272,535,680	0.333	817,607,040	0.3149

Historical Commercial vs. Residential Assessed Value



*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

Revenue Capacity

Principal Property Taxpayers

2020 Tax Levy and Nine Years Ago

Assessed Valuation Year Taxpayer	2020			2011		
	Equalized Assessed Valuation	Rank	Percentage of Total City Equalized Assessed Valuation	Equalized Assessed Valuation	Rank	Percentage of Total City Equalized Assessed Valuation
Oakbrook Terrace Tower	34,278,940	1	10.80%	28,739,375	1	10.55%
Versailles North Association	27,525,650	2	8.68%	19,586,130	2	7.19%
Mid America Plaza	18,082,050	3	5.70%	14,637,850	4	5.37%
Commonwealth Edison	17,314,540	4	5.46%	16,261,150	3	5.97%
One Lincoln Center	12,213,090	5	3.85%	8,877,450	7	3.26%
Park View Plaza	11,443,950	6	3.61%	9,842,750	5	3.61%
Oakbrook Terrace Corporate Center	10,057,690	7	3.17%	9,000,000	6	3.30%
Regency Place	7,491,550	8	2.36%	3,938,460	11	1.45%
Oakbrook Terrace Corporate Center III	6,857,250	9	2.16%	6,272,780	8	2.30%
Home Depot, Big Lots, Party City Shopping Center	6,593,050	10	2.08%	4,020,090	12	1.48%
One Oakbrook Terrace (Formerly Northern Trust)	5,986,740	11	1.89%	4,376,790	10	1.61%
Joint Commission	5,605,360	12	1.77%	5,822,080	9	2.14%
Totals	163,449,860		51.51%	131,374,905		48.20%
City Equalized Assessed Value	317,294,692		100.00%	272,535,680		100.00%

Data Source: DuPage County Clerk's Office

CITY OF OAKBROOK TERRACE, ILLINOIS

Demographic and Economic Information

Principal City Employers

Current Fiscal Year and Ten Years Ago

Following are the largest employers located within the City for the fiscal year, with comparative data for 2011

Employer	Product/Service	2021			2011		
		Rank	Approximate Employment (1)	Percent of Total City Population	Rank	Approximate Employment (2)	Percent of Total City Population
Commonwealth Edison	Utility	1	1,621	58.9%			
Salem Group	Full Service Staffing Services	2	500	18.2%	4	450	21.1%
Joint Commission on Accreditation	Health Care Facility Accreditation	3	500	18.2%	1	1,000	46.9%
Ferrara Candy Company	Candy Company	4	300	10.9%			
Crowe Horwath, LLP	Accounting	5	277	10.1%	3	475	22.3%
SIRVA, Inc.	Moving & Relocation Service Provider	6	300	10.9%			
McCain Foods USA, Inc.	Food Distributor Corporate Headquarters	7	300	10.9%			
Graycor	Industrial Buildings and Warehouses	8	225	8.2%	7	200	9.4%
NAI Hiffman	Commercial Real Estate Brokerage	9	200	7.3%			
Drury Lane Oakbrook Terrace	Theater and Restaurant	10	160	5.8%			
VanKampen American Capital	Investment Services				5	300	14.1%
Redbox Automated Retail, LLC	Rental and Leasing Services				2	750	35.1%
MKS Software	Software Publishing				6	240	11.2%
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%
Total			<u>4,383</u>			<u>3,805</u>	

Source: 2020 Illinois Manufacturers Directory, 2021 Illinois Services Directory, and a selective telephone survey.
 Source: 2011 Illinois Manufacturers Directory, 2011 Illinois Services Directory and selective telephone survey.

CITY OF OAKBROOK TERRACE

Ten Largest Consumers - Waterworks and Sewerage Systems

Current Fiscal Year and 10 Years Ago

Property	2021		2011	
	Rank	Total Consumption In Millions Gallons	Rank	Total Consumption In Millions Gallons
Regency Place	1	5,240,000		
Pete's Fresh Market	2	4,743,000		
Terra Vista Assisted Living	3	3,214,000		
Staybridge Suites	4	3,153,000	2	3,913,000
Comfort Suites	5	3,134,000	3	3,461,000
Courtyard by Marriot	6	2,339,000		
Lincoln Property Company	7	2,200,000	1	4,710,000
BP Amoco	8	2,126,000		
Oakbrook Terrace Square	9	1,997,000		
Redstone	10	1,440,000	4	2,597,000
JRC Plaza			8	1,012,000
ComEd			5	1,700,000
Gullivers			6	1,192,000
Comar Properties			7	1,042,000
Oliviabrook			9	1,073,000
Terrace Oaks II			10	902,000
Totals		<u>29,586,000</u>		<u>21,602,000</u>

Data Source: City Records

CITY OF OAKBROOK TERRACE, ILLINOIS

Revenue Capacity

Taxable Sales by Category (in thousands)

Last Ten Calendar Years

Calendar Year	2020*	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Merchandise, Manufacturers, Lumber, Building & Hardware Furniture, & H.H. & Radio**	\$ 556,371	\$ 510,865	\$ 485,314	\$ 1,426,424	\$ 160,755	\$ 467,154	\$ 450,552	\$ 461,897	\$ 492,279	\$ 542,950
Food	408,366	398,026	402,524	407,381	386,547	376,340	382,059	339,224	260,522	65,996
Drinking and Eating Places	438,667	644,972	601,314	603,214	600,115	534,615	494,477	479,582	458,629	425,351
Apparel	67,690	112,413	124,015	116,599	101,346	111,261	105,340	106,991	99,792	88,608
Automobile and Filling Stations	204,538	221,228	195,234	142,986	125,984	184,137	147,759	181,782	128,772	209,707
Drugs and Miscellaneous Retail	246,545	261,265	257,348	(113,289)	592,037	264,656	268,287	252,907	234,867	240,947
Agriculture and All Others	139,677	140,090	150,477	132,284	160,299	222,787	208,223	164,659	152,800	125,063

Total	\$ 2,061,854	\$ 2,288,859	\$ 2,216,225	\$ 2,715,601	\$ 2,127,085	\$ 2,160,950	\$ 2,056,696	\$ 1,987,042	\$ 1,827,661	\$ 1,698,621
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	-9.9%	3.3%	-18.4%	27.7%	-1.6%	5.1%	3.5%	8.7%	7.6%	

*Taxable Sales information for calendar year 2020 is the most current available.

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

Revenue Capacity

Direct and Overlapping Sales Tax Rates

Last Ten Fiscal Years

Issuing Body	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
DIRECT (Locally Imposed):										
City of Oakbrook Terrace Home Rule Sales	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OVERLAPPING (State Imposed):										
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 (1)	0.00%	0.00%	0.00%	0.00%	0.00%	0.25%	0.25%	0.25%	0.25%	0.25%
Regional Transportation Authority	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
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	7.00%	7.00%	7.00%	7.00%	7.00%	7.25%	7.25%	7.25%	7.25%	7.25%
Total Sales Tax Rate	8.00%	8.00%	8.00%	8.00%	8.00%	8.25%	8.25%	8.25%	8.25%	8.25%

Data Source: Illinois Department of Revenue

(1) The DuPage Water Commission .25% sales tax expired May 31, 2016.

CITY OF OAKBROOK TERRACE, ILLINOIS

Demographic and Economic Information

Demographic and Economic Statistics

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 (1)	Estimated Total Personal Income of Population (2)	Per Capita Personal Income	Unemployment Rates (3)		
				City of Oakbrook Terrace	DuPage County	State of Illinois
2021	2,751	\$ 198,968,826	\$ 72,326	4.9%	4.5%	6.1%
2020	2,134	\$ 153,048,346	\$ 71,719	9%	7.5%	9.2%
2019	2,134	\$ 158,983,000	\$ 74,500	3.0%	3.1%	4.0%
2018	2,134	\$ 152,290,776	\$ 71,364	2.5%	3.3%	4.4%
2017	2,134	\$ 145,468,378	\$ 68,167	4.6%	4.0%	5.0%
2016	2,134	\$ 147,956,622	\$ 69,333	5.4%	4.8%	5.9%
2015	2,134	\$ 138,310,942	\$ 64,813	4.4%	4.8%	6.0%
2014	2,134	\$ 86,074,890	\$ 40,335	5.0%	5.8%	7.2%
2013	2,134	\$ 86,074,890	\$ 40,335	8.3%	7.4%	9.1%
2012	2,134	\$ 86,074,890	\$ 40,335	8.8%	7.5%	9.0%

The U.S. Department of Commerce, Bureau of Census defines personal income as a measure of

Data Source:

(1) U.S. Census Bureau data based upon 2010 & 2020 Census

(2) 2013-2017 American Community Survey 5-Year Estimated Median Household Income of \$74,500

(3) Illinois Department of Employment Security and Bureau of Labor Statistics rates that are not seasonally adjusted. The 2019 rates are based upon the average from January through June 2019.

City of Oakbrook Terrace, Illinois

Form of Government and Election Information

Year of Incorporation 1958

Form of Government City Mayor Aldermanic

The City operates under the city form as defined by Illinois Statutes with an elected Mayor and six (6) Alderpersons. The City Council sets policy for the city by adopting ordinances, resolutions, and the annual budget. The Mayor, City Clerk, and Alderpersons are elected to staggered four-year terms. The Mayor is the Chief Executive Officer of the City and ensures that the laws and ordinances are faithfully executed. The Mayor has supervision over all executive officers and employees of the City. The Mayor appoints by and with the advice and consent of the City Council, the City Administrator, the City Treasurer, the City Attorney, the Chief of Police, the Deputy Chief of Police, and the commission members. The City Administrator is responsible for the proper administration of the affairs of the City as assigned by the Mayor.

		Term Expires On:
Mayor	Paul Esposito	April 30, 2025
City Clerk	Michael Shadley	April 30, 2025
Alderman	Joseph Beckwith	April 30, 2025
Alderman	Frank Vlach	April 30, 2025
Alderwoman	Mary Fitzgerald	April 30, 2025
Alderman	Dennis Greco	April 30, 2023
Alderman	Charlie Barbari	April 30, 2023
Alderman	Robert Rada	April 30, 2023

Geographic Location Western Suburb of Chicago
Located in DuPage County

Area 1.5 Square Miles

Elections	
Number of Registered Voters - 2021 Consolidated General Election	1,642
Number of Votes Cast in 2021 Mayoral Consolidated General Election	493
Percentage of Registered Voters Voting in Last Municipal Election	30%

<u>APA</u>	American Planning Association, Washington DC
<u>APWA</u>	American Public Works Association, Chicago
<u>ARC</u>	Actuarial Required Contribution (Police Pension Levy)
<u>AWWA</u>	American Waterworks Association, Denver, Colorado
<u>CBBEL</u>	Christopher B. Burke Engineering Limited, Rosemont (City Engineer & Stormwater Administrator)
<u>CARES Act</u>	Coronavirus Aid, Relief, and Economic Security Act
<u>CATS</u>	Chicago Area Transportation Study, Chicago
<u>CIP</u>	Capital Improvement Plan
<u>DCEO</u>	Illinois Department of Commerce and Economic Opportunity
<u>DCVB</u>	DuPage County Visitors Bureau
<u>DMMC</u>	DuPage Mayors and Managers Conference
<u>DWC</u>	DuPage Water Commission
<u>DU-COMM</u>	DuPage Emergency Communications (Joint Emergency Dispatch Service), Glendale Heights
<u>DUJIS</u>	DuPage Judicial Information System
<u>EPA/IEPA</u>	U.S. Federal Environmental Protection Agency, Washington DC and Chicago, Illinois Environmental Protection Agency, Springfield
<u>ETSB</u>	Emergency Telephone System Board
<u>FFCRA</u>	Family First Coronavirus Response Act
<u>FOP</u>	Fraternal Order of Police Labor Council (Police Union)
<u>FY</u>	Fiscal Year
<u>GAAP</u>	Generally Accepted Accounting Principles
<u>GASB</u>	Government Accounting Standards Board
<u>GFOA</u>	Government Finance Officers Association
<u>IGFOA</u>	Illinois Government Finance Officers Association
<u>HRST</u>	Home Rule Sales Tax
<u>ICMA</u>	International City/County Management Association, Washington DC
<u>ILCMA</u>	Illinois City/County Management Association, DeKalb
<u>IDOT</u>	IDOT Illinois Department of Transportation
<u>IDNR</u>	Illinois Department of Natural Resources, Springfield
<u>IDOR</u>	Illinois Department of Revenue

<u>IML</u>	Illinois Municipal League
<u>IPRF</u>	Illinois Public Risk Fund (Workers Compensation Insurance)
<u>IPELRA</u>	Illinois Public Employer Labor Relations Association, Chicago
<u>ISTHA</u>	Illinois State Toll Highway Authority, Downers Grove
<u>IT</u>	Information Technology
<u>MMC</u>	Metropolitan Mayors Caucus
<u>MFT</u>	Illinois State Motor Fuel Tax (shared with local governments on a per capita basis)
<u>MROT</u>	Municipal Retailers' Occupation Tax (1% municipality portion)
<u>NIPC</u>	Northeastern Illinois Planning Commission, Chicago
<u>OPEB</u>	Other Post Employment Benefits
<u>PACE</u>	Suburban Bus Division of the RTA, Chicago
<u>RTA</u>	Regional Transportation Authority, Chicago
<u>SPC</u>	Suburban Purchasing Cooperative
<u>WCMC</u>	West Central Municipal Conference



ABATEMENT

A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

ACCOUNT FUND STRUCTURE

Traditional means of categorizing various activities by a particular fund.

ACCRUAL ACCOUNTING BASIS

Method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows. The government wide, proprietary, and pension statements in the Comprehensive Annual Financial Report use the accrual basis of accounting for financial statement presentation.

ACCUMULATED DEPRECIATION

A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets.

AMENDED BUDGET

Changes to adopted budget by City Council after adjustments and transfers are made.

ANNEXATION

To incorporate into the domain of the City.

ANNUAL BUDGET

A budget applicable to a single fiscal year.

APPROPRIATION

A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and the time in which it may be expended.

ASSESSED VALUATION

A valuation set upon real estate or property by a government as a basis for levying taxes.

ASSESSMENT

- (1) The process of making the official valuation upon real property for taxation purposes.
- (2) The valuation placed on real property as a result of this process.

ASSETS

Resources owned or held by a government which has a monetary value.

ASSETS, FIXED

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, furniture, and other equipment. The City has established a level of \$25,000 for an item to be considered an asset; below that, the item is considered to be an operating expense.

BALANCE, RESERVED FUND

Those portions of fund balance that is not appropriate for expenditures or that is legally segregated for a specific future use.

BALANCE SHEET

A financial statement that discloses the assets, liabilities, reserves, and balances of a specific governmental fund as of a specific date.

BALANCE, FUND

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

BALANCED BUDGET

A budget in which estimated revenues equal estimated expenditures.

BASIS OF ACCOUNTING

A term used to refer to when revenues, expenditures, expenses, transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

BENEFITS, FRINGE

Expenditures directly attributable to City employee benefits, including the City's contribution to the Illinois Municipal Retirement Fund (IMRF) and Social Security, expenses relating to the life and health insurance programs and workers' compensation program costs.

BOND

Most often, a written promise to pay a specified sum or money (called the face value or principal amount) at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BOND, REFINANCING

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BONDS, REFUNDING

Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds.

BUDGET

A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenses for the budget period.

BUDGET, AMENDED

Changes to adopted budget by City Council after adjustments and transfers are made.

BUDGET, ANNUAL

A budget applicable to a single fiscal year.

BUDGET, BALANCED

A budget in which estimated revenues equal estimated expenditures.

BUDGET, LINE ITEM

A form of budget which allocates money for expenditures to specific items or objects of cost.

BUDGET MESSAGE

The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Administrator.

BUDGET OFFICER

Per Illinois Budget Law, Section 5/8-2-9.1, every municipality shall have a budget officer designated by the Mayor or President with the approval of the corporate authorities. The budget officer shall encourage and establish the use of efficient budgeting and other fiscal management procedures. The budget officer also shall establish and maintain procedures to ensure that no expenditures are made by the municipality except as authorized by the budget.

BUDGET, OPERATING

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management.

BUDGETARY CONTROL

The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of what has been appropriated and available revenues.

BUILDINGS AND BUILDING IMPROVEMENTS

A fixed asset account reflecting the acquisition cost of permanent structures owned or held by a government and the improvements thereon.

BUSINESS DISTRICT

A blighted area by reason of the predominance of defective or inadequate street layout, unsafe conditions, and deterioration of site improvements which constitute an economic liability to the City and on the whole has not been subject to development by private enterprises and reasonably be redeveloped without the adoption of a redevelopment plan.

CAPITAL EXPENDITURES

The City defines a capital asset as a large vehicle or piece of equipment, (i.e. a six wheeled dump truck, but not a police cruiser), which has an estimated cost of \$25,000 or more, and which will be funded by a capital improvement fund rather than an operating department. Capital projects include new and upgraded infrastructure improvements, and facility construction, replacement or major renovations. The information describing the justification for the capital asset/project, its benefits, and estimated cost will be tied to the Operating Budget and the totals for each program in the CIP will be included in the Operating Budget summaries of each fund.

CAPITAL IMPROVEMENTS PROGRAM (CIP)

A CIP is a multi-year planning instrument used by governments to identify needed capital projects and to coordinate the financing and timing of such improvements in a way that maximizes the return to the public.

CAPITAL OUTLAY

Expenditures which result in the acquisition of or addition to fixed assets.

CAPITAL PROJECTS FUND

A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

CASH BASIS

A basis of accounting under which transactions are recognized when cash is received or disbursed.

CASH MANAGEMENT

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

CERTIFICATE OF DEPOSIT

A negotiable or non-negotiable receipt of monies deposited in a bank or financial institution for a specific period for a specified rate of interest.

CHART, ORGANIZATIONAL

A flow chart shows the chain of command and structure of the City Administration.

COMMODITIES

Materials and supplies purchased for use in City operations.

COMPENSATED ABSENCES

Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

COMPONENT UNIT

A legally separate organization for which elected officials of the primary government are financially accountable.

CONTINGENCY

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTRACTUAL SERVICES

Services provided to the City by an outside vendor or contractor.

CONTRIBUTION, PENSION

The amount paid into a pension plan by an employer (or employee), pursuant to the terms of the plan, state law, actuarial calculations or some other basis of determination.

CURRENT ASSETS

Cash and other resources that are expected to turn to cash or to be used up within one year of the balance sheet date. Current assets are presented in the order of liquidity, i.e., cash, temporary investments, accounts receivable, inventory, and prepaid insurance.

CURRENT LIABILITIES

A current liability is an obligation that is 1) due within one year of the date of a company's balance sheet and 2) will require the use of a current asset or will create another current liability.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of government include bonds, time warrants and notes.

DEBT, BONDED

The portion of indebtedness represented by outstanding bonds.

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFICIT

(1) A situation in which the liabilities of a fund exceed its assets. (2) The excess of expenditures over revenues during an accounting period.

DEPRECIATION

(1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over estimated service life of the asset, and each period is charged with a portion of such cost. Through this process the entire cost of the asset is ultimately charged off as an expense.

DEPRECIATION, ACCUMULATED

A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets.

DUE FROM OTHER FUNDS

An asset account used to indicate amounts owed by a particular fund to another fund for goods sold or services rendered. This account includes only short-term obligation on open account, not inter-fund loans.

DUE TO OTHER FUNDS

A liability account reflecting amounts owed by a particular fund to another fund for goods sold or services rendered. These amounts include only short-term obligations on open account, not inter-fund loans.

EARNINGS, RETAINED

An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

ENCUMBRANCES

Commitments related to unperformed contracts for goods and services. Used in budgeting, encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTERPRISE FUND

A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City's Water fund is an Enterprise Fund.

EQUALIZED ASSESSED VALUATION (EAV)

A method of valuing real estate. The EAV of a property is used as a base for which to calculate property taxes.

EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENDITURES, CAPITAL

Permanent additions to the City assets or infrastructure, including the design, construction or purchase of land, buildings and facilities, or major renovations or equipment costing more than \$25,000 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, connect, 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 \$25,000 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.

FULL-TIME EQUIVALENT (FTE)

A method of determining the total number of employees in terms of each position's number of hours compared to a full-time employee. Full-time positions have an FTE of 1.00. A part-time position that works 60% of the hours that a full-time position would work would have a full-time equivalency of 0.60.

FUND

A fiscal and accounting entity with a self-balancing set of account in which cash and other financial resources, all related liabilities and residual equities, or balances, and charges therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND ACCOUNT STRUCTURE

Traditional means of categorizing various activities by a particular fund.

FUND ACCOUNTING

A method of municipal accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

FUND BALANCE

Fund balance represents uncommitted cash or other liquid cash convertible assets in excess of fund liabilities or the non-capital portion of net assets.

FUND, CAPITAL PROJECTS

A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

FUND, DEBT SERVICE

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

FUND, ENTERPRISE

A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City's Water fund is an Enterprise Fund.

FUND, GENERAL

The fund used to account for all financial resources except those required to be accounted for in another fund.

FUND, GOVERNMENTAL TYPES

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except for those accounted for in proprietary and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The City's current governmental fund types include: General, Special Revenue, Debt Service, and Capital Improvement.

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. The City has one agency fund, Impact Donation.

FUND TYPE

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL FUND

The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BOND

General obligation” typically refers to a bond issued by a state or local government that is payable from general funds of the issuer. Most general obligation bonds are said to entail the "full faith and credit" (and in many cases the taxing power) of the issuer, depending on applicable state or local law. General obligation bonds issued by local units of government often are payable from (and in some cases solely from) the issuer’s ad valorem taxes (unless abated).

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions; rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GOAL

A board statement of policy which sets the general direction for the program. An expression of the mission of a program. Goals are long term and are monitored over time.

GOVERNMENTAL FUND TYPES

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except for those accounted for in proprietary and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance.

The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures, and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

HOME-RULE MUNICIPALITY

The basic grant of home-rule power is set forth in Article VII, section 6 of the 1970 Illinois Constitution: “A home rule unit may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax; and to incur debt.

HOME-RULE SALES TAX

Home Rule units have greater abilities in the licensing and taxation of various business types including the levying of a Home Rule Sales tax in .25% increments of gross sales with no upper limit. The City has a one percent (1%) Home Rule Sales Tax.

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 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 13.63% as of January 1, 2016.

INCOME

A term used in proprietary fund-type accounting to represent (1) revenue or (2) the excess of revenues over expenses.

INCOME, INTEREST

Funds earned through investment instruments of compensating balances.

INCOME, STATE TAX

Revenue provided to the City by the State of Illinois on a per capita basis. This revenue is distributed from the State’s individual income tax collection.

INFRASTRUCTURE PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet future capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the source and amount of funds estimated to be available to finance the proposed expenditures.

INTEREST INCOME

Funds earned through investment instruments of compensating balances.

INTERFUND TRANSFERS

Monies transferred from one fund to another. Inter-fund transfers are neither expenses nor revenues. There are two types of inter-fund transfers: operating transfers and residual transfers of equity.

INTERNAL SERVICE FUND

A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

LEVY (PROPERTY TAX LEVY)

(1) (Verb) to impose taxes, special assessments or service charge for the support of governmental activities. (2) (Noun) the total amount of taxes, special assessments or service charges imposed by a government.

LIABILITY

An obligation of an entity arising from past transactions or events, the settlement of which may result in the transfer or use of assets.

LICENSES AND PERMITS

Revenue category including but not limited to building permits, plumbing, water, and other permits. Various licenses include liquor and business licenses.

LINE ITEM BUDGET

A form of budget which allocates money for expenditures to specific items or objects of cost.

MAJOR FUND

A major fund is reported as a separate column in the basic financial statements of the Comprehensive Annual Financial Report. Then General Fund is always a separate major fund. Another major fund is Capital Improvement. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item.

MISSION STATEMENT

A mission statement is a statement of purpose for an organization that guides the actions of the organization spelling out the overall goal.

MODIFIED ACCRUAL BASIS OF ACCOUNTING,

Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two (2) important ways: 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier). The governmental fund financial statements in the Comprehensive Annual Financial Report use the modified accrual basis of accounting.

MOTOR FUEL TAX (MFT)

Motor Fuel Taxes are distributed on a per capita basis, as a percentage based on the collection of motor fuel sold throughout the state.

MUNICIPAL RETAILERS OCCUPATION TAX (MROT)

This is the 1% portion of the Illinois Retailers' Occupation tax that is imposed on sellers of tangible personal property that is distributed back to the municipality from the State of Illinois.

NET ASSETS

The difference between assets and liabilities in proprietary and fiduciary funds and government wide financial statements. Restricted net assets represent the portion of net assets equal to the resources whose use is legally restricted minus any non-capital related liabilities payable from those same resources. Unrestricted net assets represent the residual balance of net assets after the elimination of invested in capital assets nets of related debt and restricted net assets.

NONEXPENDABLE TRUST FUND

A trust fund, the principal of which may not be expended. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management.

OPERATING TRANSFERS

All inter-fund transfers except residual equity transfers.

ORDINANCE, TAX LEVY

An ordinance by means of which taxes are imposed.

ORGANIZATIONAL CHART

A flow chart shows the chain of command and structure of the City Administration.

OTHER FINANCING SOURCES

Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

OTHER FINANCING USES

Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental statement.

PENSION CONTRIBUTION

The amount paid into a pension plan by an employer (or employee), pursuant to the terms of the plan, state law, actuarial calculations or some other basis of determination.

PER CAPITA

Refers to an amount per resident. The City receives revenues on a per capital basis meaning that the amount received is attributed to the population of the City. The per capita revenues include: income tax, use tax, personal property replacement tax, and motor fuel tax.

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 such as Moody's and Standard and Poor's.

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.

SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX (MUT)

A tax which is imposed on fees telecommunications providers charge for messages or information transmitted through traditional landlines, cellular mobile networks, paging services, or an other form of mobile communications.

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.

TRANSFERS, INTERFUND

Monies transferred from one fund to another. Inter-fund transfers are neither expenses nor revenues. There are two types of inter-fund transfers: operating transfers and residual transfers of equity.

TRANSFERS, OPERATING

All inter-fund transfers except residual equity transfers.

TRUST AND AGENCY FUND

Trust funds are used to account for assets held by the City in a trustee capacity. Examples include the Police Pension Fund. Agency funds are used to account for assets held by the government as an agent for the individuals, private organizations, other governments and/or other funds.

UNASSIGNED FUND BALANCE

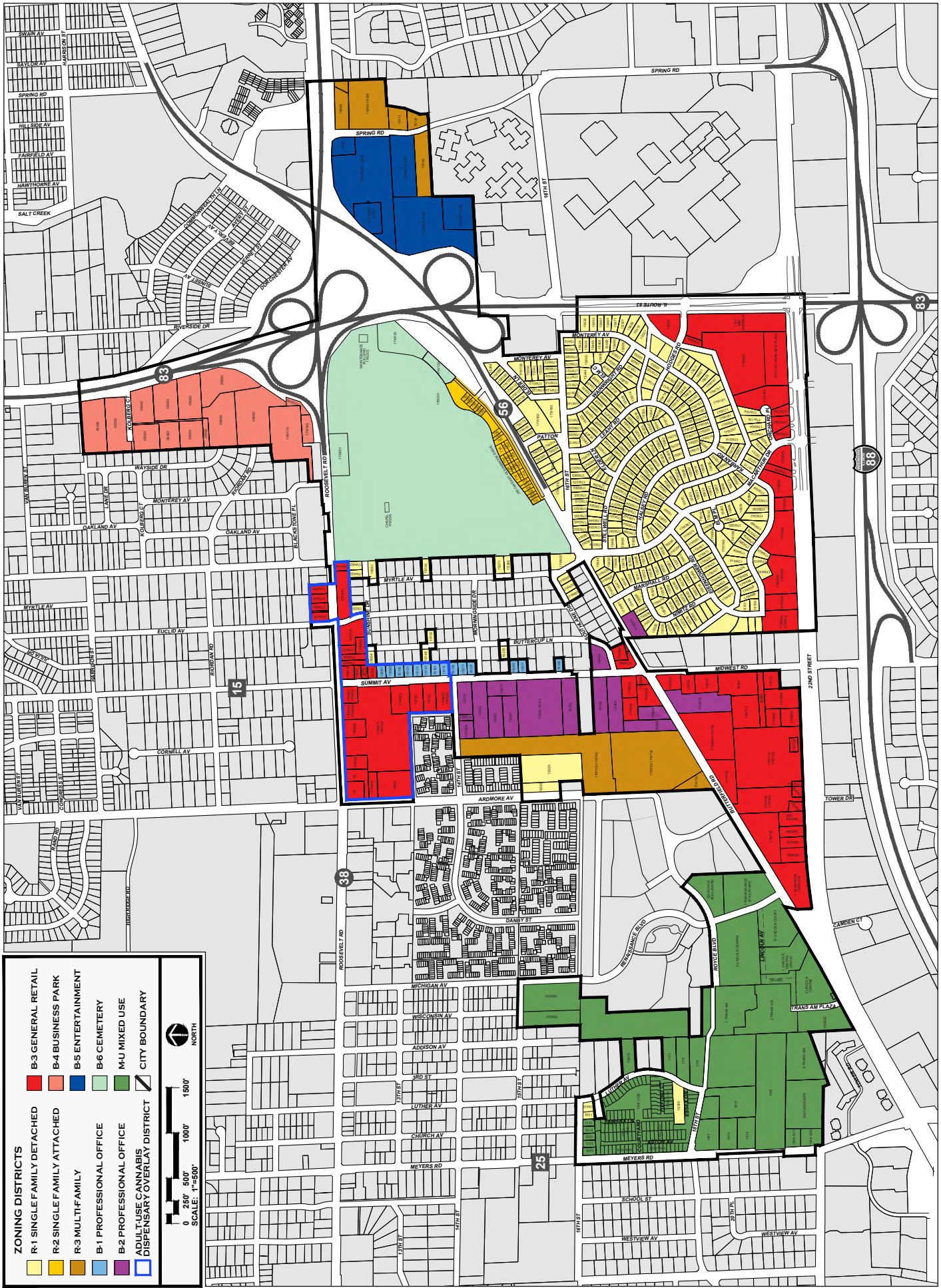
Unassigned means this amount was not restricted, committed, or assigned to a specific purpose and only reported in the General Fund.

UTILITY TAX

A tax levied by the City on the customers of various utilities such as electric and telecommunications. The tax rate for the electric utility is 5% of the sale price of such utility service or commodity, and the telecommunications tax is 6%.

VIDEO GAMING TERMINAL

Video gaming terminal means any electronic video game machine that, upon insertion of cash, electronic cards or vouchers, or any combination thereof, is available to play or simulate the play of a video game, including but not limited to video poker, line up, and blackjack, as authorized by the Board utilizing a video display and microprocessors in which the player may receive free games or credits that can be redeemed for cash. The term does not include a machine that directly dispenses coins, cash, or tokens or is for amusement purposes only.



NOT TO SCALE

ZONING MAP - CITY OF OAKBROOK TERRACE, ILLINOIS

PREPARED BY: JOSEPH H. ABEL & ASSOCIATES MARCH 2022
 GARY R. WEBER ASSOCIATES, INC.

