

City of Oakbrook Terrace

Fiscal Year 2024-2025 Budget

May 1, 2024 - April 30, 2025



CITY OF OAKBROOK TERRACE – FY2024-25 BUDGET

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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 decreased from \$326,284,280 for the 2022 tax levy year to \$308,975,314 for the 2023 levy year due to the removal of a condominium building uninhabitable from a fire and a decrease in the value of some commercial properties. 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 2023 was 4.7% compared to 10% in 2020. The largest employer in the community is Excelon – electric utility company - at 1,870 employees.



MAYOR
Paul Esposito

CITY CLERK
Michael Shadley

CITY ADMINISTRATOR
James Ritz

CITY OF OAKBROOK TERRACE

17W275 BUTTERFIELD ROAD
OAKBROOK TERRACE, IL 60181
630-941-8300 FAX 630-617-0036

WARD 1
Alderman Charlie Barbari
Alderman Joseph Beckwith

WARD 2
Alderman Frank Vlach
Alderman Dennis Greco

WARD 3
Alderman Robert Rada
Alderman Mary Fitzgerald

April 24, 2024

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

FROM: Jim Ritz, City Administrator
Susan Griffin, Interim Finance Director

RE: Fiscal Year Ending April 30, 2025 Budget Message

Submitted for your review is the Fiscal Year 2024-2025 Budget along with the City's Five (5) Year Capital Improvement Plan document. A public hearing was held and this budget was adopted on April 23, 2024. The guiding principles for this budget are the City Council's goals and objectives. The current goals and objective plan is antiquated and the Council 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 be completed within the next few months.

The total budget for fiscal year 2025 for all appropriated funds is \$13,864,558 compared to the FY2024 estimate of \$13,578,806, representing an increase of \$285,752 or 2.1%. This increase is due to the addition of a patrol officer and the revision of a vacant part-time Streets maintenance position to full time. The revenues are projected at \$14,012,546 for all funds reflecting a decrease of \$2,177,979 or 13.5% compared to \$16,190,525 estimated for FY2024. This decrease is due to the elimination of the traffic camera fines in the amount of \$1.58 million and the reduction of sales tax revenue by \$330,000 from the potential loss of the 1% sales tax on groceries proposed by Governor Pritzker. The fiscal year 2025 budget was developed to continue to provide superior services with a special focus on controlling costs. The projected Governmental fund balances as of April 30, 2024 and April 30, 2025 are \$20.585 and \$21.466 million, respectively. The Water fund net position is projected to be \$6.333 million as of April 30, 2024 and \$6.250 million as of April 30, 2025.

For the fifteen (15) years from 2009-2023 the City's Annual budget has been recognized by the Government Finance Officers Association (GFOA) through the presentation of its Distinguished Budget Presentation Award. While the FY2023 budget was awarded the GFOA budget award, this award is only valid for the year. Unfortunately, the FY2024 budget was not submitted for consideration of this award. The FY25 budget will be submitted to GFOA for consideration of this award as we believe that this document conforms to the award criteria. The City Council determined that obtaining the budget presentation award is a goal the financial staff should pursue in the preparation of the annual budget document.

As always, City Council members are encouraged to utilize the information presented in the FY2025 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 FY2025.

Principal Issues Impacting the Fiscal Year 2025 Budget

Issue 1: Revenue Stagnation and Revenue Growth – Some key revenues including telecommunication taxes and off-track betting taxes have been declining 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.

The City's hotel and amusement tax revenues are slowly bouncing back from the COVID-19 crisis. They are still not projected to be back to their pre-pandemic levels in fiscal year 2025. Further, in early May 2022, after the fiscal year 2023 budget was complete, the Illinois Department of Transportation (IDOT) pursued litigation to enforce the deactivation of the traffic cameras resulting in a loss of \$2.3 million in fine revenue. The City continues to object to the removal of the cameras but is also focusing on new revenue sources. To that end, a 1.5% prepared food and beverage tax was implemented in FY23 resulting in approximately \$1.098 million in revenue with FY24 estimated at \$1.1 million (about 8% less than budgeted at \$1.2 million) and FY25 projected at \$1.125 million.

In addition, sales and video gaming taxes 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.

Issue 2: Personnel Costs – Benefits (not including salaries) comprise 29% of the General Fund budget and historically have risen faster than inflation. The Illinois Municipal Retirement Fund (IMRF) rate increased in January 2024 from 5.68% to 12.84% for regular IMRF and 10.86% to 10.94% for SLEP participants. The substantial increase in the rate is due to the funding adjustment increase of 2.11% and 4.57% attributed to the early retirement incentive provided to eligible employees in FY23. Effective April 1, 2024, the City realized increased costs with health insurance of approximately 4.6%. The current Police union contract expires on April 30, 2024. The City has not formally met with the police union representatives to negotiate a new contract. The fiscal year 2025 budget includes a 3% increase for both union and non-union employees. This budget proposes to add one patrol officer to alleviate extensive amounts of overtime for shift coverage due to injuries and turnovers as well as to improve employee morale. The Council discussed hiring another authorized patrol officer in FY26 and requested that this be presented during the FY2026 budget process. A vacant part-time public service maintenance position was amended to a full time position to provide flexibility for cross-training and allow for staff to utilize vacation time during the winter and summer months. Inclement weather and community events impact the ability of public service employees to take time off during preferred vacation times.

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 more than the recommended actuarial amount each year the funded percentage is 64% as of May 1, 2023. 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. Over a 10-year period the City's contribution has gone from \$755,538 to \$1,575,000, reflecting an increase of \$819,462. For the 2023 levy, which will be collected in FY2025, the City Council approved a levy of \$1,072,072 for the Police Pension Fund. The \$462,338 balance of the actuarial recommended City contribution of \$1,534,410 plus an additional contribution of \$40,590 will be funded by General Fund operating revenues. The General Fund/Police department budget includes \$1,575,000 for the total FY2025 contribution. State legislative changes to the pension benefits also increases costs to the municipality.

FY2024 Achievements and FY2025 Strategic Goals

FY2024 Achievements

Vacant Property Development

Over the past year, the city has been working closely with the owners of a vacant and blighted area located in the northern part of the city. Multiple redevelopment meetings have taken place, and the city is encouraging the development of the entire area of approximately 24 acres. Development discussions are set to continue into the fiscal year 2024. The proposed developer has approached both the city and the Village of Villa Park regarding potential intersection improvements at Route 83 and Riverside Drive.

The city has enlisted planning consultants and landscape architects to create concept plans and 3-D renderings for an unincorporated parcel adjacent to Oakbrook Terrace, covering around 90 acres in the western half of the city. This parcel presents a significant opportunity for new development, and the city aims to begin discussions with the owner regarding a potential annexation agreement.

The owner of the vacant site at 1S450 Summit Avenue has shown interest in annexing to the City of Oakbrook Terrace. Collaborating with city staff, they are working to determine suitable types of development that align with the city's long-term planning goals.

The property at 17W727 Roosevelt Road, which is an empty lot in the Oakbrook Terrace Square Shopping Center, was sold in September 2022. The new owners applied for zoning relief to construct a Bruster's Ice Cream shop with a drive-through. Zoning relief was approved by the City Council in October 2023. The owners have submitted building permit applications and aim to commence construction in early 2024. This marks the franchise's second location in the Chicago area.

Streambank Stabilization Project

In fiscal year 2019, the city began the process to stabilize the streambanks located in the residential subdivision due to the severe erosion that was taking place. In October of 2023 the Streambank Stabilization Project was completed. The banks of the tributary have been successfully stabilized according to DuPage County specifications and the City also added some new native trees and shrubbery along the streambank route for added visual aesthetics. An ongoing maintenance agreement has been put in place for the upcoming years with Semper Fi Landscape to keep invasive species at bay as well as to maintain the integrity of the creek banks. The creekbank maintenance agreements are in (3) year increments at \$8,000 per year for the first (3) years.

Strategic Plan & Comprehensive Plan

The City of Oakbrook Terrace is currently in the process of developing a strategic plan for our city with the Northern Illinois University Center for Governmental Studies (NIU-CGS) to furnish professional consulting services to adopt a new strategic plan in addition to a formulating a comprehensive plan update.

Strategic planning is the process by which elected officials, residents, and our business constituents determine what the city intends to be in the future and how it will get there.

Stakeholder feedback is an important component to the strategic planning process. The city strategic planning process included four focus groups and a community opinion survey via the comprehensive planning process that was utilized for external stakeholder feedback. NIU-CGS conducts interviews with city council and senior administrative leadership to gain internal organizational stakeholder feedback.

The strategic planning process includes focus groups that are designed to be a highly interactive approach with the number of participants in each group ranging from 3 to 30. Focus groups consisted of business groups, intergovernmental groups/civic organizations, front-and mid-line staff, and invitational residents. The combination of focus groups, interviews, community opinion surveys, and the strategic planning workshop will highlight the goals, objectives, and long-term operational needs that the city would like to accomplish over the next five years.

Water Tower Resurfacing

In the fall of 2023, the city was proud to announce that the much-needed enhancements and resurfacing of the 500,000 gallon water spheroid tower was completed. The last time the City of Oakbrook Terrace water tower was resurfaced was back in 1999. The city council worked diligently on the planning and new design over the last couple of years with the end result looking outstanding. The new coating should last for the next 20 years.

FY2025 Goals and Objectives

Goal	Objectives	Applicable Departments
Implement Revised Strategic Plan	Use the Revised Plan to guide the decisions regarding and funding of operations	City Council All Departments
Creating new and enhancing current strategic partnerships	Regularly attend meetings with leadership from other governmental organizations Continue to fund and participate with the current partnerships	City Council All Departments
Efficient delivery of city services	Expand use of technology Replace financial ERP system Review procedures and implement more efficient methods	All Departments Finance All Departments
Plan for the future	Complete revision of the Comprehensive Plan Complete revision of the Strategic Plan Enhance long range financial planning	Comm Develop City Council & Admin Finance
Safeguard City assets	Maintain infrastructure, buildings, vehicles & equipment Adhere to financial policies Perform an asset inventory within 5 years	All Departments Finance
Improve communications and community relations	Expand use of social media and other communication channels Continue to host community events Reach out to underserved constituents	Exec Admin All Departments City Council & Exec Admin
Recruit and retain qualified staff	Reach out to diverse cultures for recruitment prospects Continue to fund conferences, seminars and other educational opportunities for staff.	Exec Admin/HR All Departments

General Fund Revenues

General Fund revenues for FY 2025 are projected at \$10.05 million, reflecting a reduction of \$1.695 million or 14% compared to FY24 estimated revenues of \$11.749 million.

TAXES

Total FY2025 General Fund taxes are projected to be \$4.120 million compared to \$4.372 million for FY2024. Sales tax (not including Home Rule Sales tax which is reflected in the Capital Improvement Fund) represents the largest revenue source at \$2.6 million but is estimated conservatively as economic indicators suggest that inflation may linger into the remainder of 2024 affecting consumer shopping. The “Level the Playing Field” tax law changes from 2022 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. It’s uncertain at this time the actual impact of this change on the sales and local use tax receipts from major online retailers such as Amazon.

LOCAL TAXES COLLECTED BY OAKBROOK TERRACE

Hotel taxes represent the General Fund’s second largest revenue source at 17% and are estimated to be \$1.681 million for FY2025. Although the city’s Hotel/Motel taxes have started to increase after the pandemic, as with sales tax these receipts have been estimated conservatively for the same concern regarding consumer behavior.

In March 2022, the city adopted a 1.5% food & beverage tax which took effect in June 2022, budgeted at \$1.125 million and which comprises 11% of total General fund revenues. This new revenue source was established to help offset the revenues hit the worst by the pandemic and that continue to remain stagnant.

FINES & FORFEITURES

In FY2022 Traffic Light Enforcement Fines represented the largest single revenue source for the City at \$3.186 million. Although in in FY2023 the amount of Traffic Light Enforcement Fines decreased presumably from changing work habits and a general awareness of the red-light cameras by commuters, due to subsequent legal action barring the use of the cameras, the City estimates \$1.580 million in revenue in FY2024 and will not budget any revenues from this source in FY2025.

LICENSES & PERMITS

Building Permits are typically static since the City has minimal developable land and have been projected conservatively at \$150k. Liquor, business and video gaming licenses account for a combined \$400k in projected revenue. The City collects franchise fees from Comcast Cable, AT&T/Direct TV and Flood Brothers.

CHARGE FOR SERVICES

This source of revenue includes \$103k for digital sign fees and \$84k for antenna rental income. The remainder of these charges are for police reports, zoning and rental inspection fees. The Library fees were revised to \$20 per household or rental abode effective FY2025.

MISCELLANEOUS REVENES

This category includes sponsorship revenues for the July 4th and other community events, grant income and investment income. The investment income is projected to be \$40k up from \$2.5k in FY2022 due to the rise in interest rates and more active investing strategies. The City will continue to research grant opportunities that align with City operations.

General Fund Expenditures

The FY2025 General Fund adopted budget of \$10,452 increased by 14% or \$1.285 million more than FY2024 estimate of \$9.167 million but \$467.2 thousand (4.3%) less than the FY2024 budget of \$10.919 million.

	Actual	Actual	Adopted	Estimated		% Change
Department	21/22	22/23	Budget	Actual	Proposed	from FY 24
			23/24	23/24	24/25	Estimate
EXPENDITURES						
Executive Administration	\$ 996,585	\$ 1,426,024	\$ 1,149,196	\$ 1,420,317	\$ 1,479,075	4.1%
Police Department	5,484,382	5,561,056	5,825,527	5,494,517	6,194,634	12.7%
Community Development	508,169	510,314	544,518	513,796	585,827	14.0%
Streets Division	606,344	639,618	668,142	616,524	771,199	25.1%
Tourism	120,810	133,585	212,020	172,554	212,020	22.9%
Police Commission	28,538	13,058	25,215	12,176	25,215	107.1%
Finance	648,117	833,693	960,959	808,392	1,038,612	28.5%
Economic Development	278,287	198,835	145,000	-	145,000	----
Traffic Light Enforcement	1,379,203	998,960	1,388,202	128,565	-	-100.0%
TOTAL	\$ 10,050,435	\$ 10,315,143	\$ 10,918,779	\$ 9,166,841	\$ 10,451,582	14.0%

Executive Administration increased by \$58,758 or 4.1% from the FY2024 estimate due to increases in the contractual services costs. Police expenditures increased \$700,117 or 12.7% for costs associated with the addition of a patrol officer and the expected hiring of an IT Technician (which was authorized in FY2024 but not filled.) The Building and Zoning Department budget increased by \$72,031 or 14% because of the part-time Administrative Assistant full years' salary and benefits. The Public Services – Streets Division rose \$154,675 predominately for the costs associated with the change in the vacant Maintenance position from part-time to full-time with benefits. The City was unable to fill this position during FY24. Finance Division increased \$230,220 over the FY2024 estimate because of the savings in personnel costs and benefits associated with the Finance Coordinator's departure less than half-way through FY2024 offset by the salary grade increase for the Finance Assistant. Further FY2025 costs include retaining the contractual Interim Finance Director for about six months to transition the replacement Finance Director and to assist with accounting software implementation and process improvements for greater efficiency. The FY2025 Tourism Department budget remained unchanged over the FY2024 budget retaining funds for the DCVB marketing campaign costs. The Economic Development budget remained unchanged over the prior year budget as funds are expected to be used to complete the Comprehensive Plan suggestions and provide possible incentives to developers/businesses.

Fiscal Year 2023 Estimated General Fund Balance

The General Fund Balance policy states that "The City will maintain a General Fund reserve equal to at least 40% of estimated yearly revenues." The projected FY2024 and FY2025 fund balance of \$12.6 and \$12.2 million, respectively, represent more than 3 times the minimum reserve. In addition, the City greatly surpasses the GFOA best practice with a minimum of no less than two (2) months of regular operating fund revenues or expenditures. 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 while delivering outstanding services to the residents and other stakeholders.

	General Fund Reserve Requirement			
	FY22	FY23	Est FY24	Est FY25
Fund Balance @ April 30	\$8,368,021	\$10,019,487	\$12,603,150	\$12,203,891
Reserve Requirement = 40% of Actual/Budgeted Revenues	\$4,506,430	\$ 4,786,644	\$ 4,700,202	\$ 4,020,929
Over/(Under) Reserve Requirement	\$4,312,715	\$ 5,283,843	\$ 7,902,948	\$ 8,182,962
Fund Balance Actual % of Revenues	74%	84%	73%	80%

Motor Fuel Tax Fund (MFT) Revenues and Expenditures

The FY2025 MFT allotment is projected at \$120,465 with expenditures budgeted at \$292,000. The transportation renewal tax, first receipted in September 2019, was passed as part of the Rebuild Illinois capital plan and is distributed per capita. The FY2024 and FY2025 estimated year end fund balance is \$437,428 and \$265,893, respectively. MFT funds will be used for snow removal labor, road salt, and curb & gutter replacement and repair as detailed below.

- Road Salt Supply: \$30,000
- Curb & Gutter: \$240,000
- Labor – Snow Removal: \$22,000

Bulk salt prices declined by \$3.10 per ton, going from \$80.49 (Compass Mineral) to \$77.39 (Cargill), through the Central Management System purchasing program. The City committed to purchase 400 tons of rock salt by July 1, 2024. The City still has a significant store of salt as the past two winter months have not seen significant snowfall totals.

Capital Improvement Fund (CIF) Revenues and Expenditures

The Capital Improvement Fund budget for FY2025 is \$1,135,838. 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 continue to transfer \$283,500 to the Water Fund for capital improvements in FY2025.

One of the major capital improvements completed in FY2024 is the Streambank Stabilization project which cost \$738,741 thousand. The City was awarded a \$234,000 grant from the Illinois Environmental Protection Agency for this project. The Storm Sewer Replacement Project Final cost \$1,130,631. The FY2025 budget includes \$164,000 for the street sealing project.

This fund pays for the cost of the GO Series 2013 Refinancing Debt payments which is \$310,000 for principal & \$49,200 interest in FY2025. The outstanding balance on these bonds is \$1.640 million and the maturity date is 12/15/2029. This issue was a refinancing of the 2008 debt issued to finance the Public Safety building construction.

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, since FY2023, police vehicles are now purchased using Capital Improvement funds.

Capital Improvement Program (CIP)

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. In the FY2025 CIP a line item has been included starting with FY2026 called "Reserve for Unanticipated Future Capital" for the purpose of acknowledging that undesignated and unanticipated future capital projects will be identified as the year approaches. This does not budget these funds but keeps the future projected annual fund balances at a more accurate number. As the years progress, the project costs are revised as more accurate information becomes available. Currently, the Department Heads prepare the capital improvement proposal forms when submitting their budget requests. These are related to vehicles and equipment, building improvements, infrastructure projects and capital investments in technology. The five (5) year Capital Improvement Plan projects through FY2029 the year end fund balance will be almost \$12 million. The City's current capitalization threshold is \$25,000.

Business District Funds

Currently, the only outstanding bond issue in the Business District is the 2021 Refunding Business District bonds which are callable in December 2028. The 2021 Refunding bond proceeds were used to refinance the 2012A bonds in the beginning of fiscal year 2022. This debt service is funded by the 1% business district tax and interest earnings. 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 redeemed the 2012B Business District bonds in fiscal year 2023. Effective in FY2024, with the payment/refinancing of the 2012A&B Business District bonds, the approximately \$592,000 in sales and home rule sales taxes has been reallocated back to the General Fund.

Water Operating Fund Revenues and Expenditures

Total water revenues for FY25 are projected at \$1.253 million, while expenses are budgeted at \$1.706 million for a negative difference of \$283 thousand. However, a deficit of only \$43,766 is anticipated from an accounting perspective because the SCADA replacement budgeted at \$170,000 is considered capitalized assets, thereby reducing the deficit under the accrual approach. The transfer from Capital Improvement Fund of \$283,500 which began in FY23 and continued in FY24 is budgeted again in FY25.

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.

The City purchases potable water from the DuPage Water Commission. This rate is expected to rise from \$5.39 to \$5.58 or 3.5%. The City has approximately 800 water accounts and residents in the Berkshire Subdivision are not on the City's water system and are billed for water by a private company.

In FY24 water sales increased 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 lifted. As a result, the estimated FY24 net position is estimated at \$6,332,945.

General Obligation Debt Service

The Village as a home rule municipality does not have a legal debt limit. The 2013 Refinancing bonds are budgeted in the Capital Improvement Fund and the 2021 Refinancing bonds are budgeted in the Business District Fund.

Bond Series	Purpose	FY2025 Principal	FY2025 Interest	5/1/2024 Outstanding Balance	Maturity Date
2013 Refinancing	Public Safety Building	\$310,000	\$49,200	\$1.640 million	12/15/2029
2021 Refinancing	2012A Business District Bonds	\$180,000	\$47,670	\$1.455 million	12/15/2031

Acknowledgement

We would like to thank the Mayor and City Council for their support throughout the development of this budget. In addition, our sincere appreciation goes to the Assistant to the City Administrator, the Department Heads and the Finance Assistant who participated directly in this process and all the employees who work conscientiously to deliver excellent service to the residents.

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

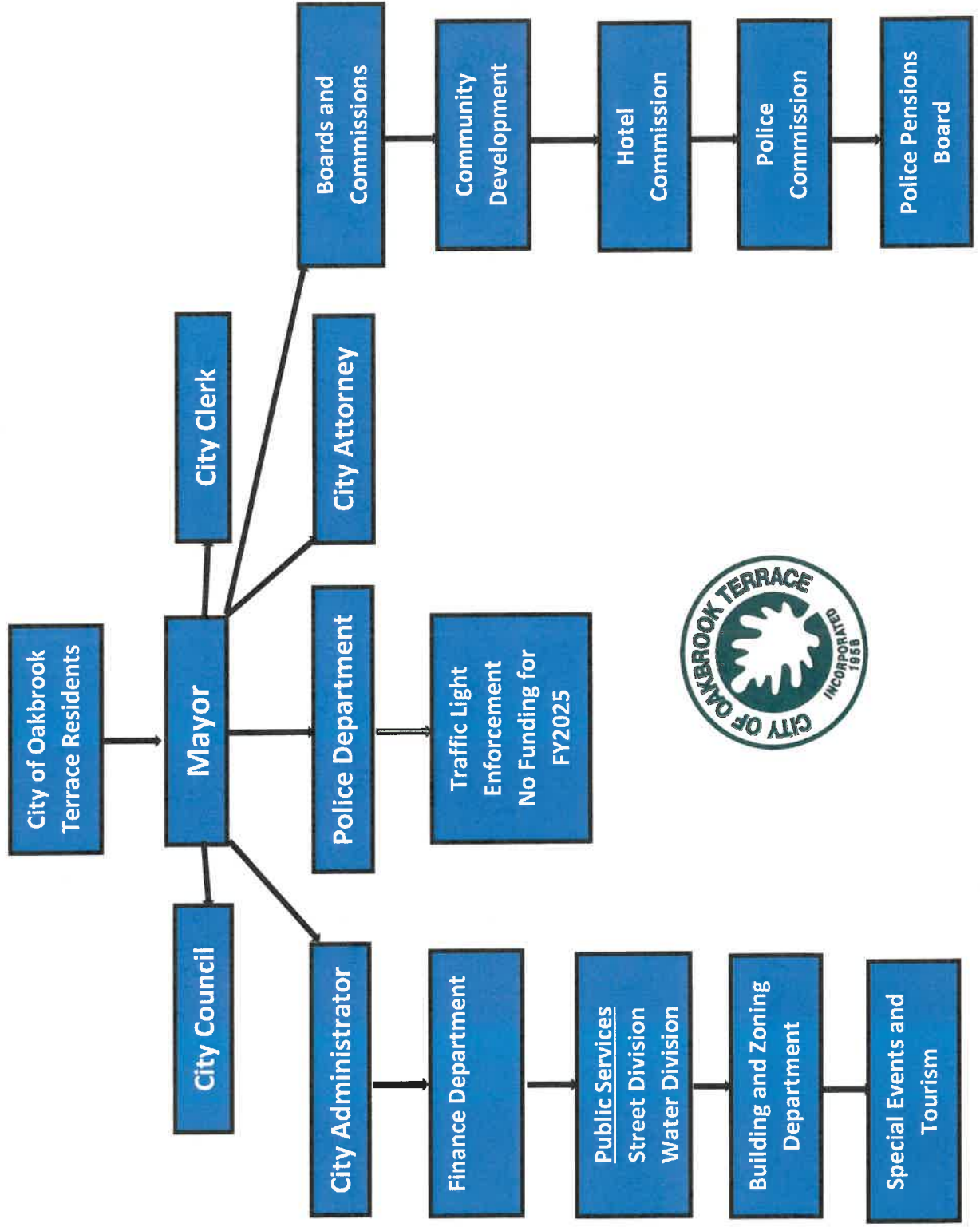
City Attorney	Storino, Ramello, & Durkin
City Administrator	Jim Ritz
Police Chief	Casey Calvello

ADMINISTRATION

Interim Finance Director	Susan Griffin
Community Development Director	Melissa Headley
Public Services Director	Craig Ward
Assistant to the City Administrator	Amy Raffel

City of Oakbrook Terrace Organizational Chart

Fiscal Year Ended April 30, 2025



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 2012/2021 Business District Debt Service are considered non-major funds.

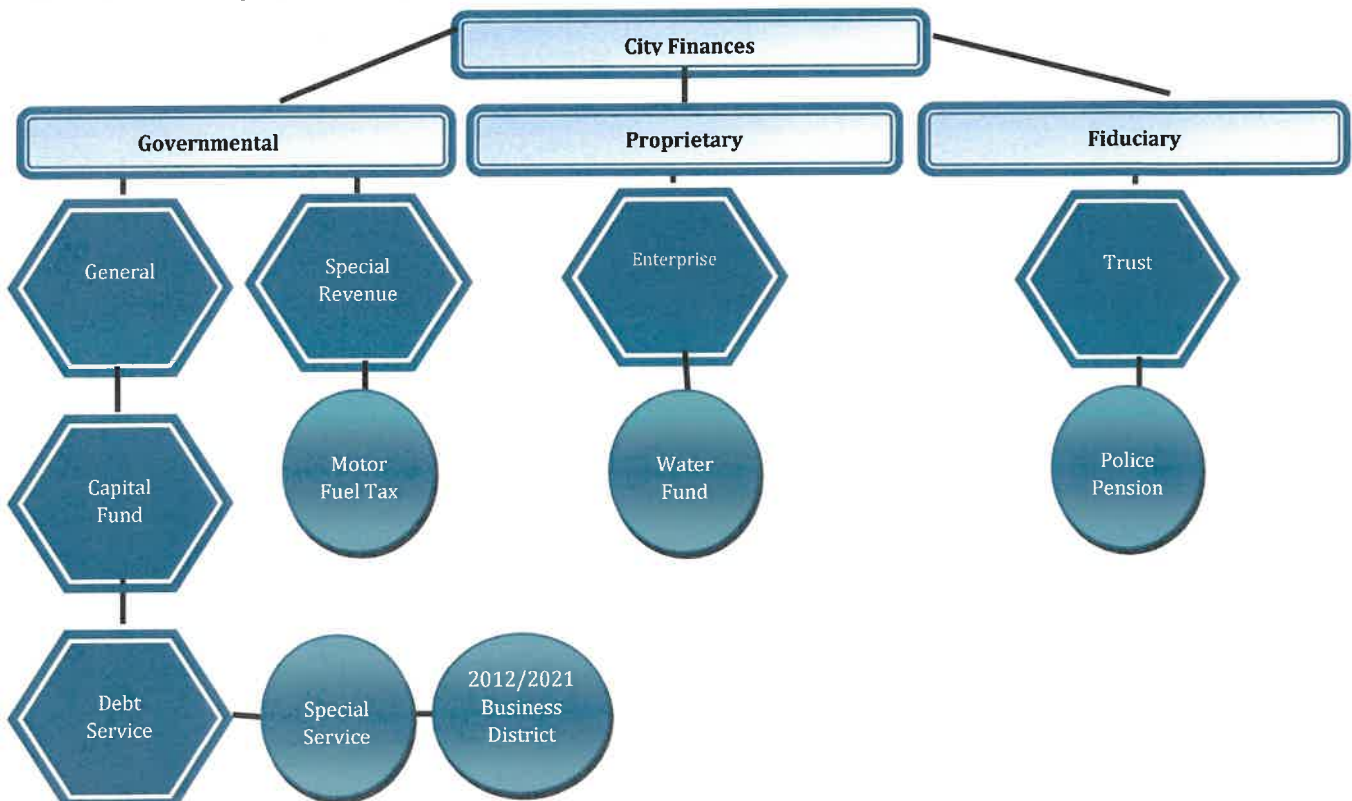
General Fund – The General Fund is the City’s primary fund, and most bills and revenues are recorded here, except for those that need to be accounted for in another fund.

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 SSAII, 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.

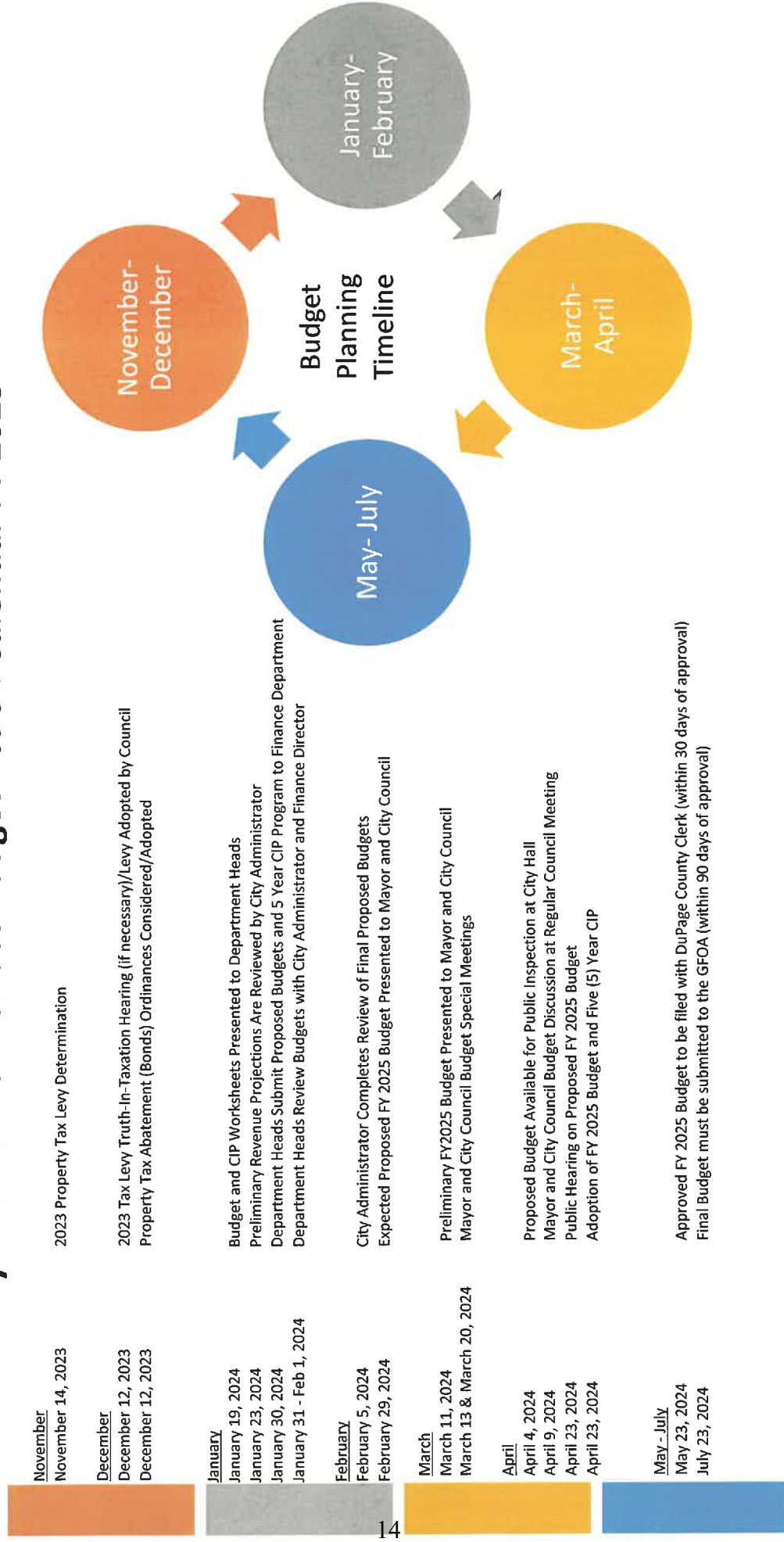
Fiduciary – The City administers the Police Pension Fund for assets held by the City to pay for the retirement benefits to sworn public safety employees. The City holds these funds in a trust capacity and since the Police Pension resources are not available to support City programs, a budget is not prepared. 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.



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		✓				✓

City of Oakbrook Terrace Budget Action Calendar FY 2025



November 14, 2023	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 12, 2023	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 12, 2023	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.
December 26, 2023	At the budget kick-off, new guidelines and any changes for the FY 2025 budget are discussed and worksheets are distributed. The budget calendar and adoption schedule are determined for the FY 2025 budget cycle.
January 30, 2024	Department Heads must submit their FY 2025 proposed budget and updated capital improvement requests on presubscribed forms to the Finance Director. 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 15, 2024	The Finance Director formulates revenue projections by fund. Revenue forecasts are one of the most important steps in the budget process because they can determine the ultimate level of spending.
January 31 - February 1, 2024	Department Heads review their budgets with the City Administrator and Finance Director. The Finance Director reviews Department budgets in light of major increases, new programs, and to ensure the Departments complied with the budgetary guidelines for the year. The Finance Director also reviews the departmental budgets for mistakes and accuracy in calculation of their requests. Finally, the Finance Director 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 Finance Director.
February 5, 2024	The City Administrator and Finance Director review final Department requests in light of revenue considerations.
March 11, 2024 Delayed due to Finance Director turnover.	Once the City Administrator and Finance Director review all Departmental budget requests, the proposed FY 2025 budget is submitted to the City Council. The City Council begins their budget evaluations and analysis.
March 13, 2024 & March 20, 2024 Special Meetings	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 2025 Budget.
April 4, 2024	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 9, 2024 Council Meeting	The proposed budget is discussed prior to the budget hearing on April 23, 2024.
April 23, 2024 Public Hearing	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 23, 2024 Council Meeting	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 23, 2024	The FY 2025 budget will be filed with the DuPage County Clerk as required by State Statute within 30 days of adoption.
July 23, 2024	The FY 2025 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
2024-2025 PROPOSED
ALL FUND SUMMARY OF REVENUES/EXPENDITURES
AND
CHANGES IN FUND BALANCE

FUND	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Estimated Year End 23/24	Proposed Budget 24/25	% Change In 24 to 25 Budget To Proposed	% Change In 24 to 25 Est To Proposed
GENERAL							
Beginning Balance	7,152,380	8,368,022	10,019,487	10,019,487	12,603,150	25.8%	25.8%
Revenues	11,266,077	11,966,609	13,367,581	11,750,505	10,052,323	-24.8%	-14.5%
Expenses	10,050,435	10,315,143	10,918,779	9,166,841	10,451,582	-4.3%	14.0%
Difference	1,215,642	1,651,466	2,448,802	2,583,664	(399,259)	-116.3%	-115.5%
Transfer to/from Other Funds	-	-	-	-	-	0.0%	0.0%
Ending Balance	8,368,022	10,019,487	12,468,289	12,603,150	12,203,891	-2.1%	-3.2%
WATER							
Beginning Balance	6,157,056	6,191,530	6,258,559	6,258,559	6,332,945	1.2%	1.2%
Revenues	1,190,119	1,210,007	1,231,489	1,284,864	1,252,850	1.7%	-2.5%
Expenses ¹	1,155,645	1,342,978	1,297,996	1,596,897	1,706,265	31.5%	6.8%
Difference	34,474	(132,971)	(66,507)	(312,033)	(453,415)	581.8%	45.3%
Add: Capitalized Assets	-	-	196,000	186,419	170,000	-13.3%	0.0%
Transfer from Capital Improve Fund	-	200,000	200,000	200,000	283,500	0.0%	0.0%
Ending Balance	6,191,530	6,258,559	6,588,052	6,332,945	6,333,030	-3.9%	0.0%
MOTOR FUEL TAX							
Beginning Balance	577,262	661,564	545,887	545,887	437,427	-19.9%	-19.9%
Revenues	131,951	127,378	116,890	119,939	120,465	3.1%	0.4%
Expenses	47,649	243,055	290,020	228,400	292,000	0.7%	27.8%
Difference	84,302	(115,677)	(173,130)	(108,461)	(171,535)	-0.9%	58.2%
Ending Balance	661,564	545,887	372,757	437,427	265,892	-28.7%	-39.2%
SSA #2 DEBT SERVICE							
Beginning Balance	(735)	(1,032)	(4,596)	(4,596)	1	-100.0%	-100.0%
Revenues	50,806	48,890	48,651	48,651	49,500	1.7%	1.7%
Expenses	51,103	52,453	47,303	44,053	50,303	6.3%	14.2%
Difference	(297)	(3,563)	1,348	4,597	(803)	-159.6%	-117.5%
Ending Balance	(1,032)	(4,596)	(3,246)	1	(799)	-75.4%	-80000.0%
TOTAL BUSINESS DISTRICT							
Beginning Balance	679,378	1,091,769	1,484,492	1,484,492	1,433,959	-3.4%	-3.4%
Revenues	676,671	728,206	143,580	127,130	130,600	-9.0%	2.7%
Expenses	264,281	335,483	204,570	177,663	228,570	11.7%	28.7%
Difference	412,390	392,723	(60,990)	(50,533)	(97,970)	60.6%	93.9%
Transfer to/from Other Funds	-	-	-	-	-	0.0%	0.0%
Ending Balance	1,091,769	1,484,492	1,423,502	1,433,959	1,335,989	-6.1%	-6.8%
CAPITAL IMPROVEMENTS							
Beginning Balance	3,678,817	4,801,192	5,995,730	5,995,730	6,290,214	4.9%	4.9%
Revenues	2,120,748	2,413,253	2,376,610	2,859,436	2,406,808	1.3%	-15.8%
Expenses	998,373	1,018,715	1,772,225	2,364,952	1,135,838	-35.9%	-52.0%
Difference	1,122,375	1,394,538	604,385	494,484	1,270,970	110.3%	157.0%
Transfer to Water Fund	-	(200,000)	(200,000)	(200,000)	(283,500)	0.0%	0.0%
Ending Balance	4,801,192	5,995,730	6,400,115	6,290,214	7,277,684	13.7%	15.7%
TOTAL ALL FUNDS							
BEGINNING FUND BALANCE	18,244,158	21,113,045	24,299,559	24,299,559	27,097,696	11.5%	11.5%
TOTAL REVENUES	15,436,373	16,494,343	17,284,801	16,190,525	14,012,546	-18.9%	-13.5%
TOTAL EXPENSES	12,567,486	13,307,827	14,530,893	13,578,806	13,864,558	-4.6%	2.1%
DIFFERENCE	2,868,886	3,186,516	2,753,908	2,611,718	147,988	-94.6%	-94.3%
OTHER**	-	-	196,000	186,419	170,000	-13.3%	0.0%
ENDING FUND BALANCES	21,113,046	24,299,559	27,249,469	27,097,696	27,415,687	0.6%	1.2%

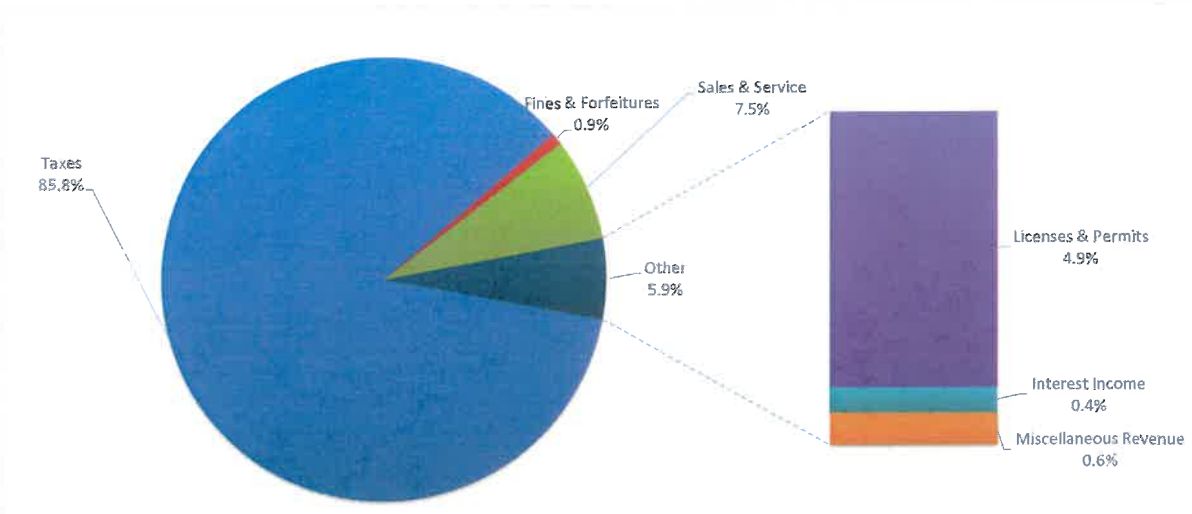
¹Includes depreciation expense

CITY OF OAKBROOK TERRACE

All Fund Revenue Summary Comparison 2025 Projections to 2024 Estimated Actual

Fiscal Year 2024-25 Adopted Budget

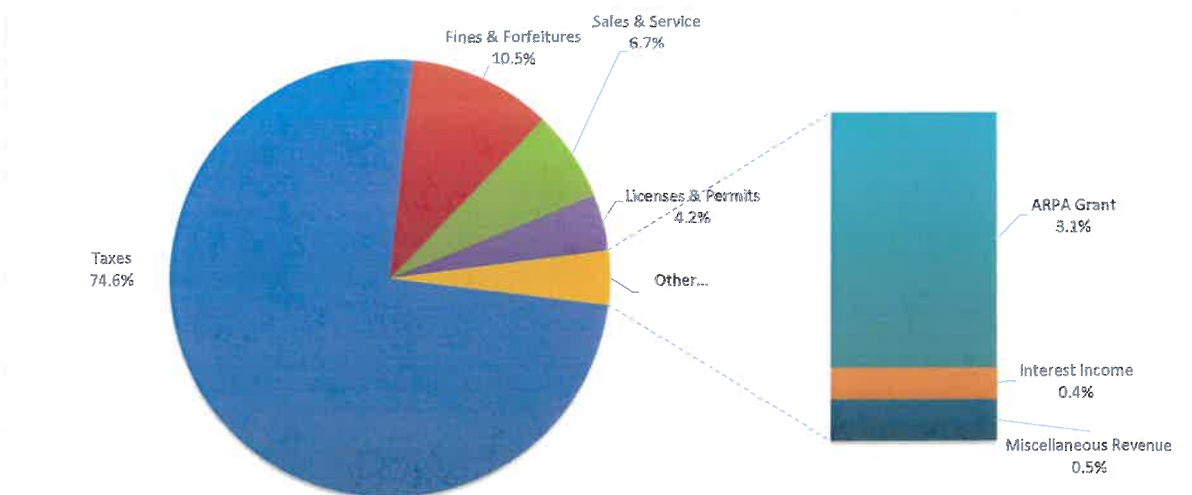
	General Fund	SSA #2 Debt Service	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Taxes	\$ 8,940,501	\$ 49,500	\$ 2,395,308	\$ 125,000	\$ 120,465	\$ 385,000	\$ 12,015,774
Sales & Service	210,503	-	-	-	-	842,350	1,052,853
Licenses & Permits	680,610	-	-	-	-	-	680,610
Fines & Forfeitures	101,800	-	-	-	-	20,000	121,800
Miscellaneous Revenue	78,909	-	-	-	-	-	78,909
Interest Income	40,000	-	11,500	5,600	-	5,500	62,600
Totals	\$ 10,052,323	\$ 49,500	\$ 2,406,808	\$ 130,600	\$ 120,465	\$ 1,252,850	\$ 14,012,546



Taxes represent 86% of the FY25 total revenues up from FY24 estimated actuals at 75% due to the elimination of the red light camera fines (fines & forfeitures) of approximately \$1.8 million.

Fiscal Year 2023/24 Estimated Actual

	General Fund	SSA #2 Debt Service	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Taxes	\$ 9,085,854	\$ 48,651	\$ 2,336,886	\$ 121,580	\$ 119,939	\$ 369,527	\$ 12,082,437
Sales & Service	202,330	-	-	-	-	887,882	1,090,212
Licenses & Permits	674,533	-	-	-	-	-	674,533
Fines & Forfeitures	1,676,200	-	-	-	-	23,000	1,699,200
ARPA Grant	-	-	500,000	-	-	-	500,000
Miscellaneous Revenue	71,588	-	10,050	-	-	-	81,638
Interest Income	40,000	-	12,500	5,550	-	4,455	62,505
Totals	\$ 11,750,505	\$ 48,651	\$ 2,859,436	\$ 127,130	\$ 119,939	\$ 1,284,864	\$ 16,190,525

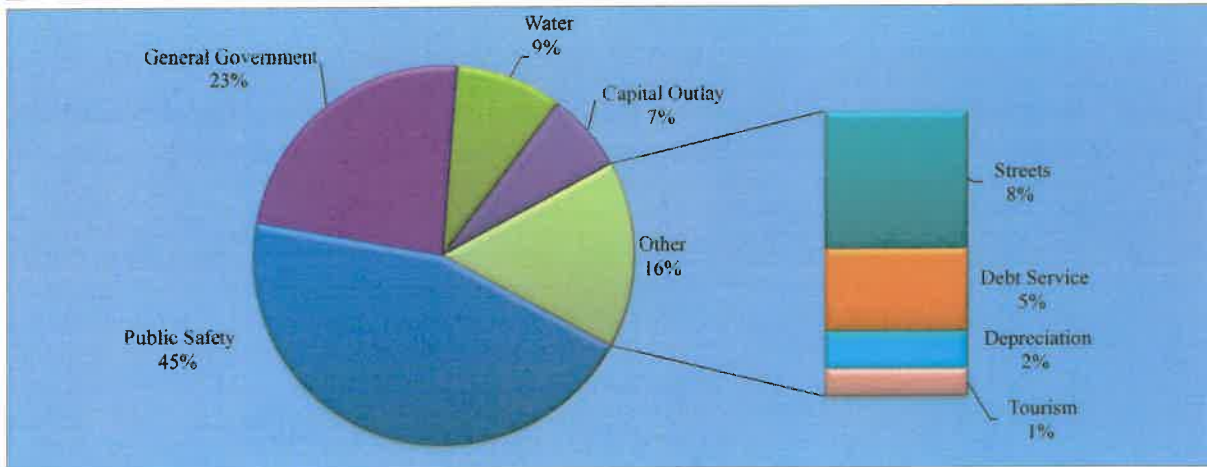


CITY OF OAKBROOK TERRACE

All Fund Expenditure Summary Comparison 2025 Adopted Budget to 2024 Estimated Actual

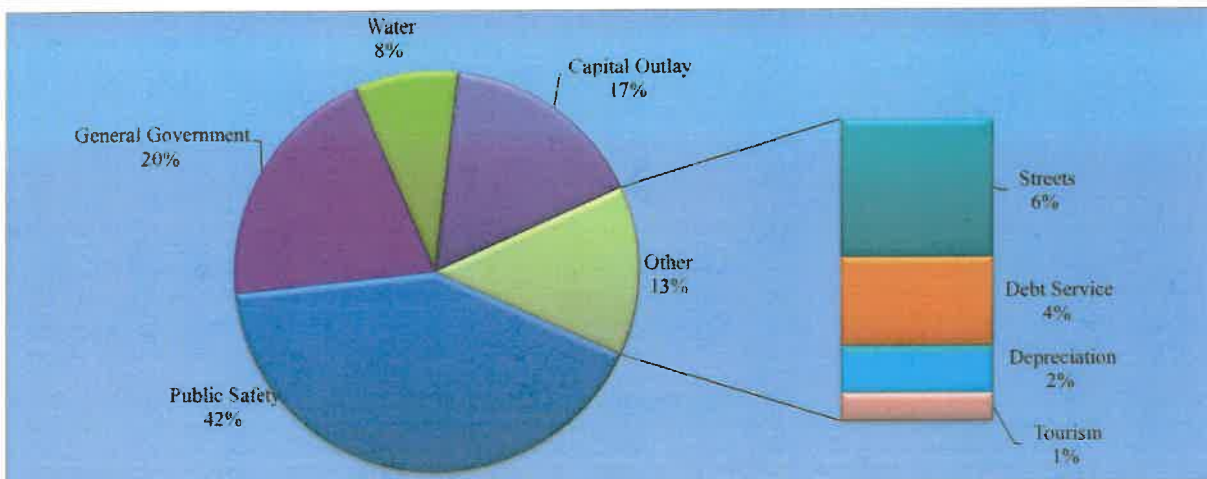
Fiscal Year 2024-2025 Adopted Budget

	General Fund	SSA #2 Debt Service	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Capital Outlay*	\$ -	\$ -	\$ 776,038	\$ -	\$ -	\$ 170,000	\$ 946,038
Depreciation	-	-	-	-	-	290,000	290,000
Public Safety	6,219,849	-	-	-	-	-	6,219,849
General Government	3,248,514	-	600	-	-	-	3,249,114
Debt Service	-	50,303	359,200	228,570	-	648	638,721
Public Services - Streets	771,199	-	-	-	292,000	-	1,063,199
Public Services - Water	-	-	-	-	-	1,245,617	1,245,617
Tourism	212,020	-	-	-	-	-	212,020
Totals	\$ 10,451,582	\$ 50,303	\$ 1,135,838	\$ 228,570	\$ 292,000	\$ 1,706,265	\$ 13,864,558



Fiscal Year 2023-2024 Estimated Actual

	General Fund	SSA #2 Debt Service	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Capital Outlay*	\$ -	\$ -	\$ 2,040,352	\$ -	\$ -	\$ 186,419	\$ 2,226,771
Depreciation	-	-	-	-	-	286,634	286,634
Public Safety	5,635,258	-	-	-	-	-	5,635,258
General Government	2,742,505	-	575	-	-	-	2,743,080
Debt Service	-	44,053	324,025	177,663	-	755	546,496
Public Services - Streets	616,524	-	-	-	228,400	-	844,924
Public Services - Water	-	-	-	-	-	1,123,089	1,123,089
Tourism	172,554	-	-	-	-	-	172,554
Totals	\$ 9,166,841	\$ 44,053	\$ 2,364,952	\$ 177,663	\$ 228,400	\$ 1,596,897	\$ 13,578,806



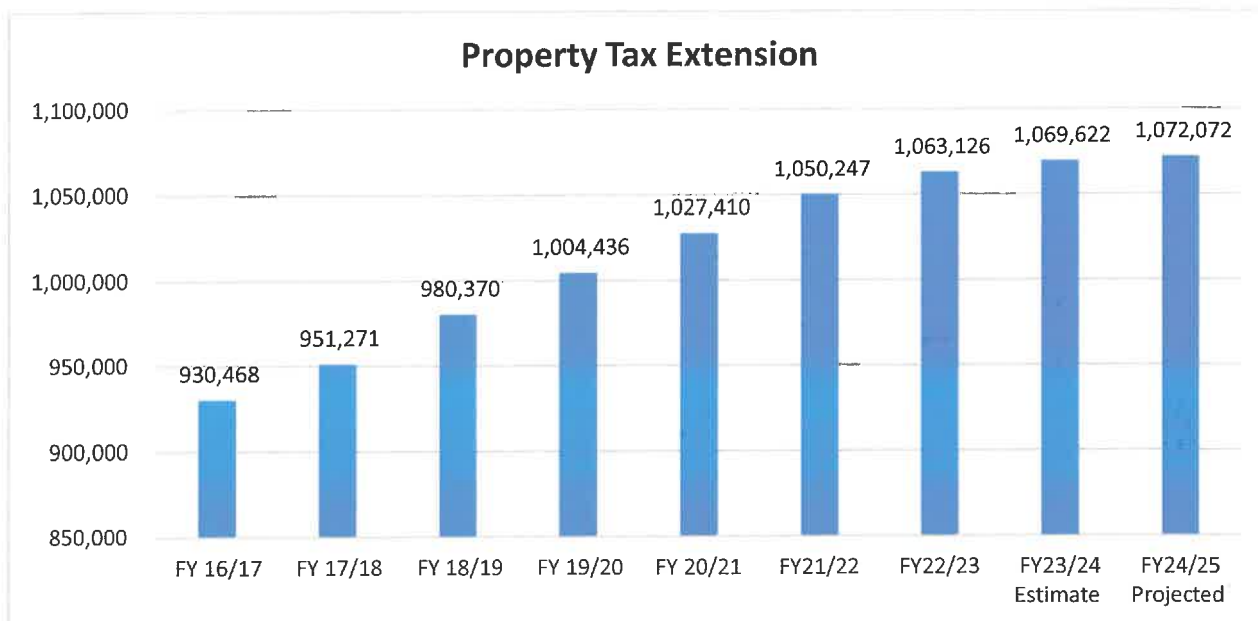
For the fiscal year ended April 30, 2025, total revenues for all funds are projected at \$14.013 million, representing a 14% decrease of \$2.2 million from fiscal year 2024 estimated actual. Fine revenue from the traffic enforcement cameras was eliminated in FY 2025 resulting in a decrease of approximately \$2 million annually.

Real Estate Property Taxes: Unlike many municipalities, property taxes are not the largest single revenue source the City receives. Historically, 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. Since then, to comply with the Property Tax Cap, the City now only levies 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 2023 levy was 5%, plus any capture from new property growth.

For the FY 2025 (tax levy year 2023) the 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 2023 police pension actuarial recommended contribution (ARC) of \$1,534,410 exceeds the amount that can be levied under the Property Tax Cap of \$1,072,072 by \$462,338. Accordingly, the City levied \$1,072,072 for the 2023 tax year levy. In addition, the City increased its total contribution to the Pension Fund to \$1,575,000 (exceeding the ARC) with the General fund contributing the amount above the tax levy received of about \$503,000 for FY 2025.

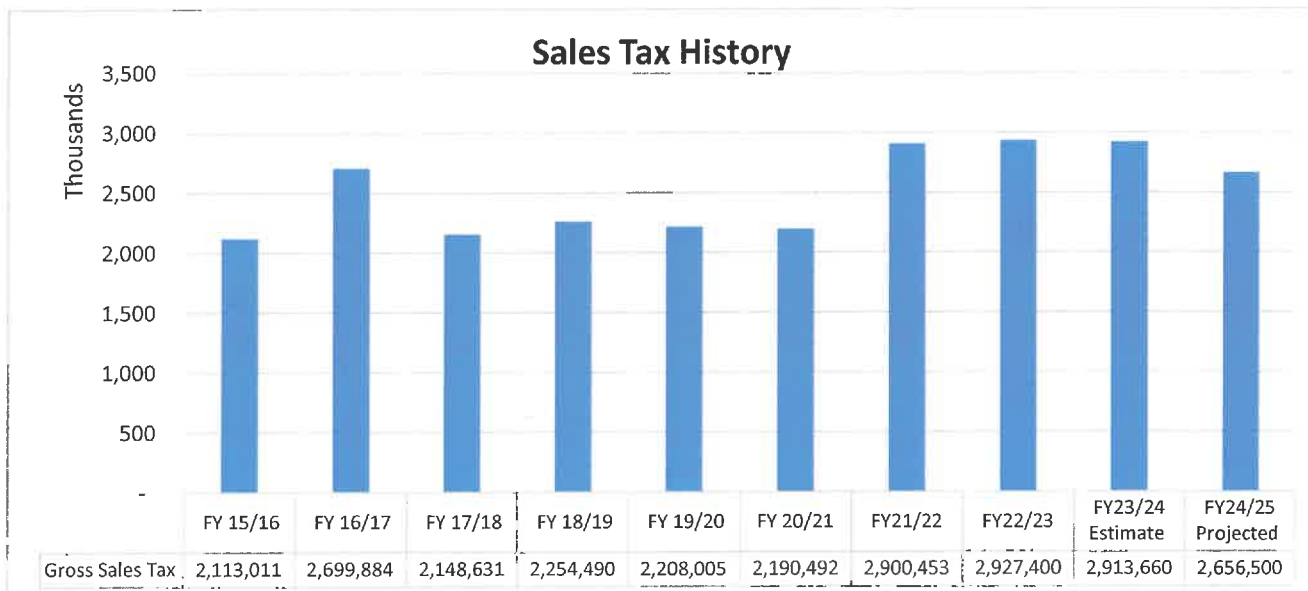
The chart below reflects the property tax levies over the past nine (9) years.



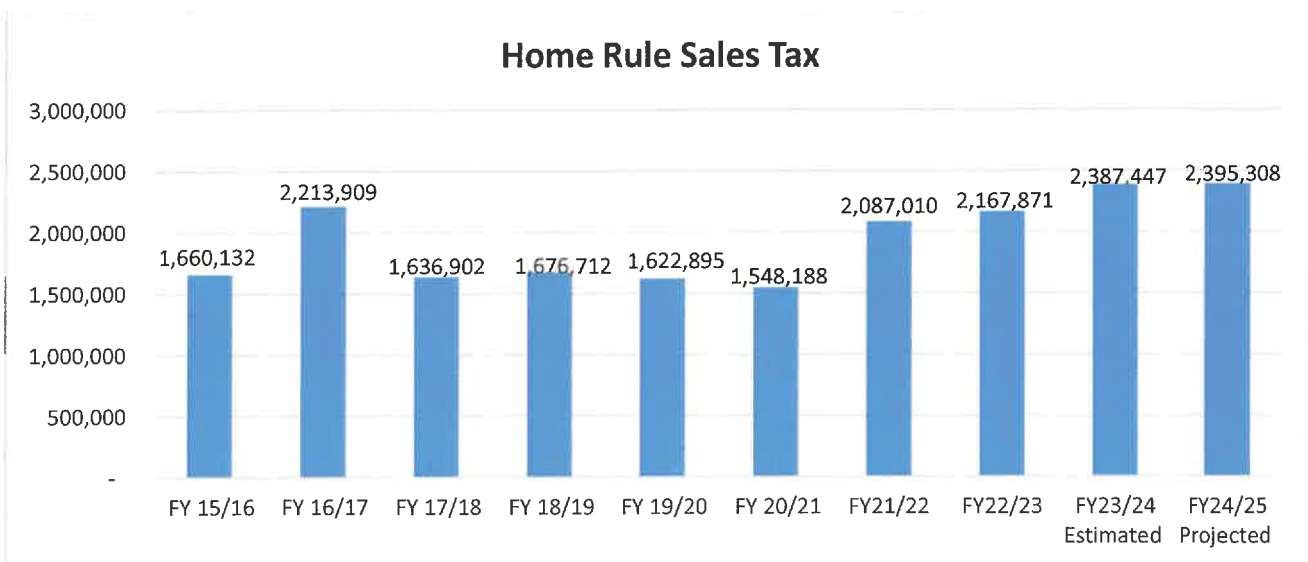
Sales Tax: The City's share of the State sales tax (1%) represents the largest revenue source in the General Fund. The sales tax is collected by the State and distributed back to the municipalities on a point-of-sale basis. For the fiscal year ended April 30, 2024, sales tax is estimated at \$2.9 million, consistent with the receipts since FY 2022. sales taxes for FY 2025 are projected at \$2.656 million, a decrease of \$259,100, from the probable elimination of the 1% tax on groceries proposed by Governor Pritzker resulting in a loss of approximately \$330,000 offset by a slight increase in sales tax as inflation raises the costs of goods. In FY 2017, sale taxes reached the highest amount (on record to that point) at \$2.7 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.

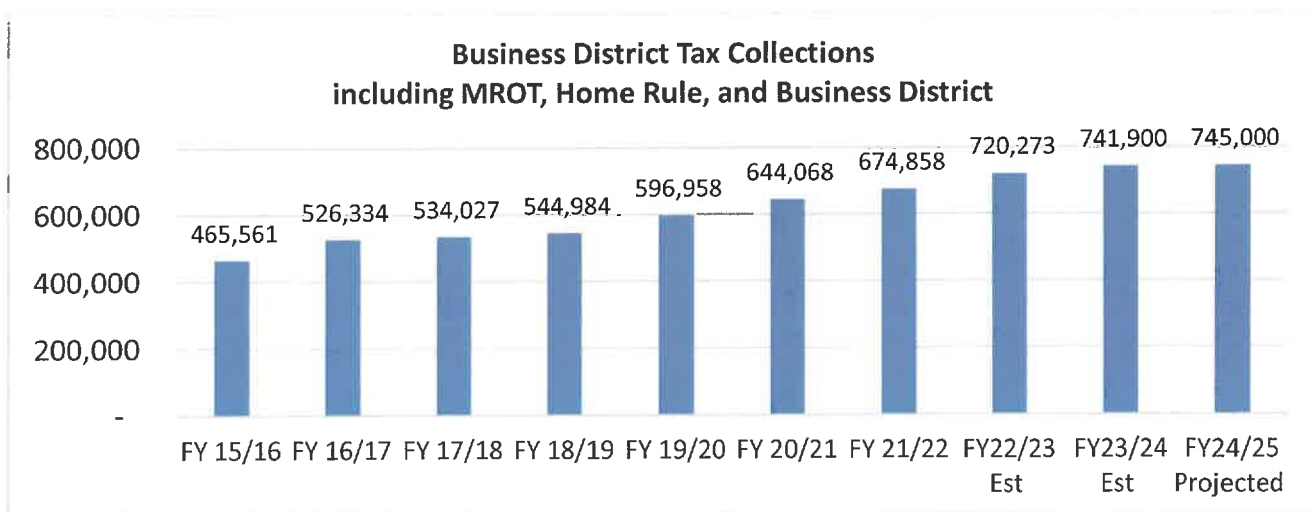
The chart below illustrates actual sales tax collections in the General Fund for the past eight (8) years with an estimate for FY 2024 and FY 2025.



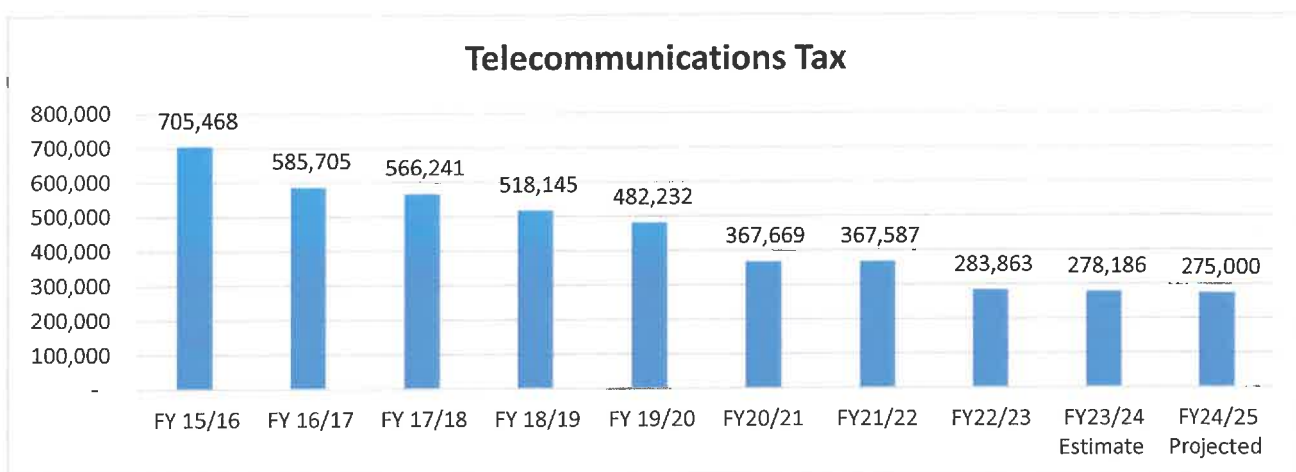
Home Rule Sales Tax: Pursuant to Council direction, the revenue from the home rule sales tax is allocated to the Capital Improvement Fund. In FY 2017, home rule sales taxes of \$2.2 million were the highest on record until FY 2024 and represented a \$553,775 or 33% increase over the prior year. This 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 eight (8) years as well as an estimate of \$2.387 million for FY 2024 and \$2.395 million for FY 2025. The State of Illinois began assessing an administrative fee on all locally imposed taxes in July of 2017 – these figures are net of this fee.



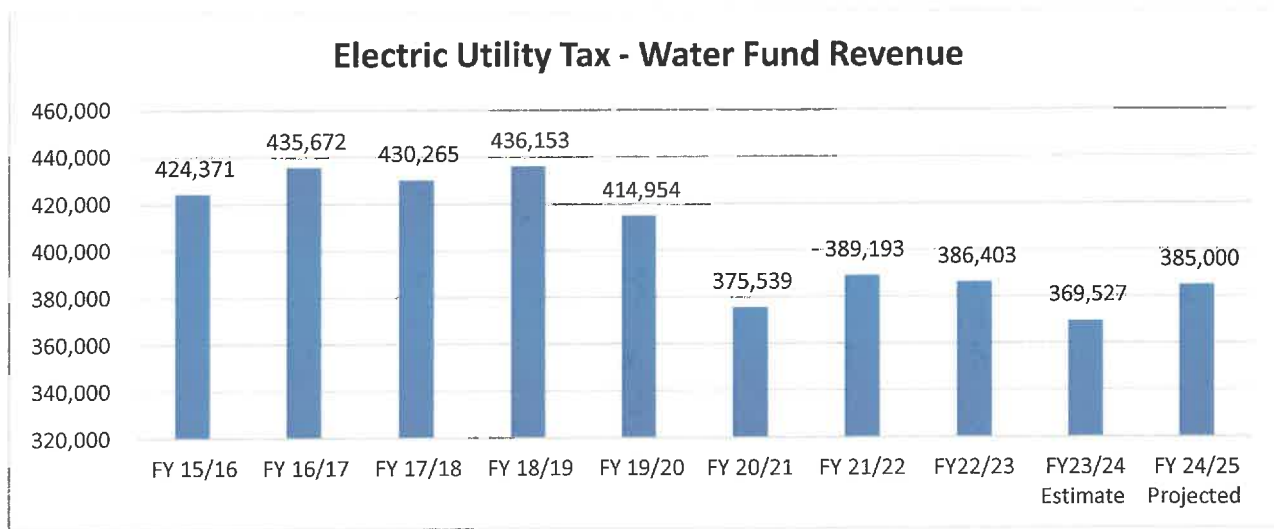
Business District Taxes: The Business District's first retailer, Pete's Fresh Market, opened in April of 2012 consequent to the establishment of the Business District for the redevelopment of the shopping center at the corner of Roosevelt and Summit. The 1% MROT, 1% Home Rule Sales, and the 1% Business 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 the principal balance of the 2010A&B Business District bonds in the amount of \$3.4 million. By redeeming 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. At the end of FY 2023 the Bond Series 2012B was redeemed, saving the City roughly \$105,000. Going forward the City will use existing fund balance and the 1% business district sales tax to make debt service payments on the 2021 bond issue. The table below reflects the revenues attributed to the business district area for the last seven (7) years and estimates for FY 2023 through and FY 2025.



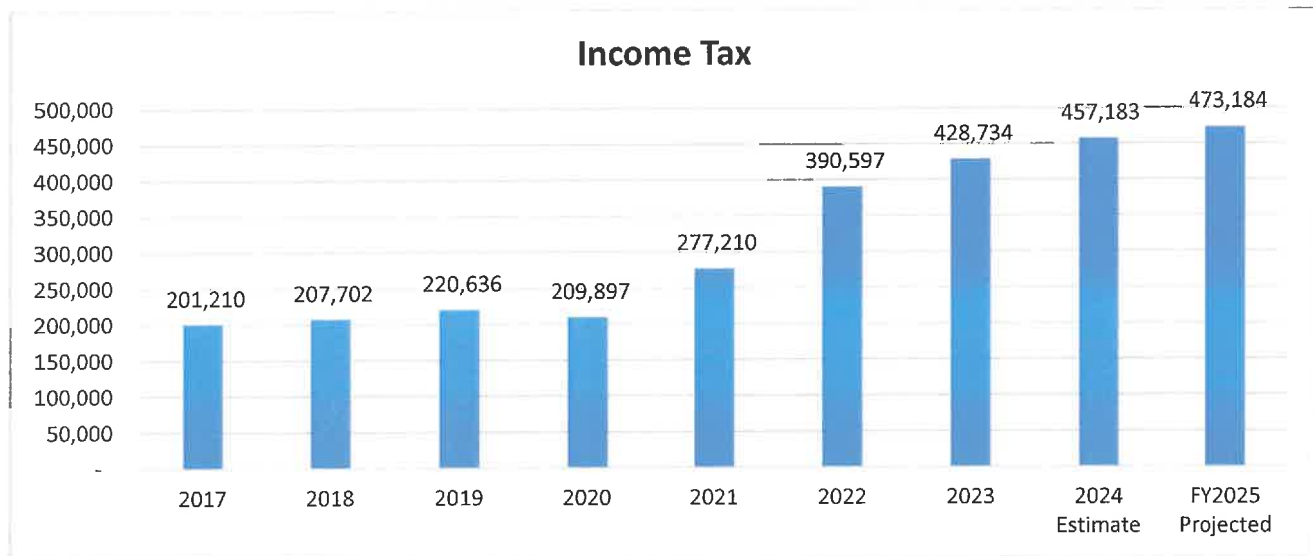
Utility (Electric) / Telecommunication Tax: The 6% Simplified Municipal Telecommunications Tax (MUT) is collected by the State and distributed back to the municipalities on a point-of-sale basis. The revenues from the MUT are allocated to the General Fund.



A 5% tax is imposed on the consumers of electricity within the corporate limits of the City. The Electric Utility Tax is allocated to the Water Fund except that each year until FY 2018 \$150,000 of this tax was allocated to the General Fund. On the next page is an eight (8) year history of the total electric tax revenues with an estimate for FY 2024 and FY 2025.



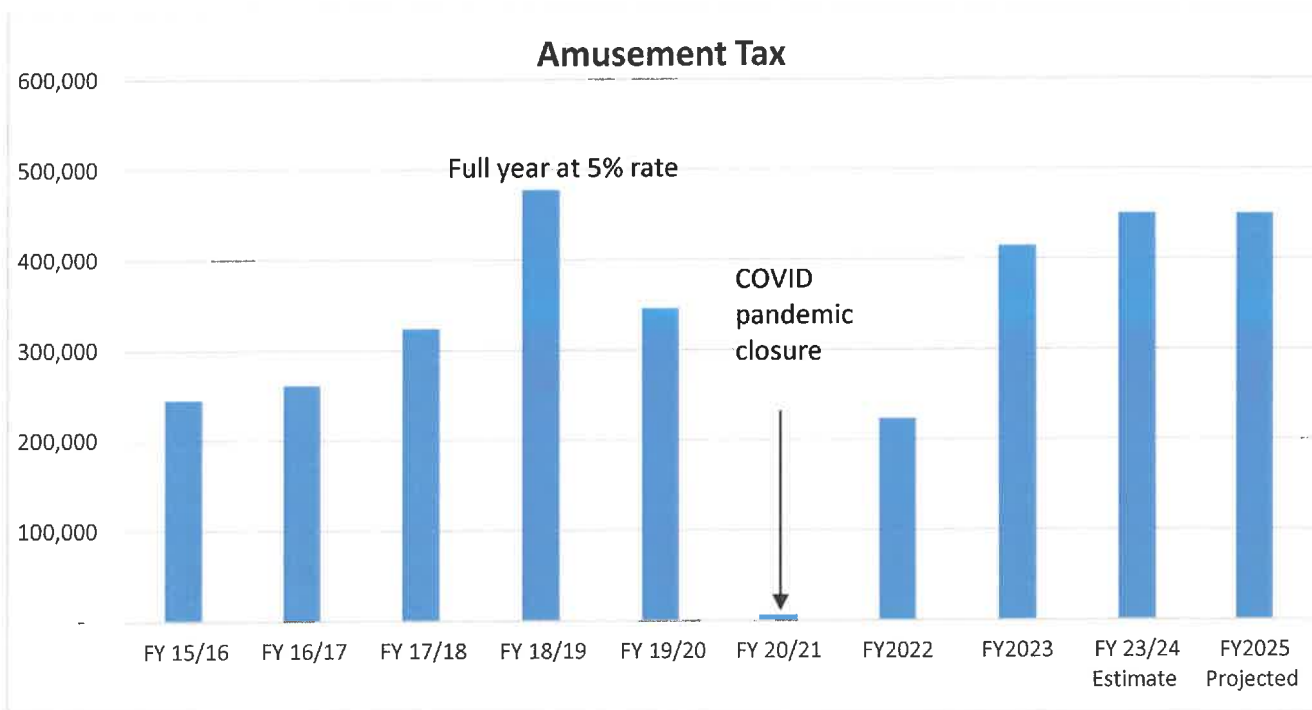
Other State Shared Taxes: These taxes include the income tax, local use tax, personal property replacement tax, and the motor fuel tax (MFT). These taxes are distributed by the State to municipalities on a per capita basis. For budgetary purposes, the City uses the estimates prepared by the Illinois 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 2017-2023 more than doubled. Income taxes continue to experience moderate growth. In 2021 the State legislature proposed a surcharge tax rate on high-income earners, higher capital gains and dividends taxes and major tax changes for corporations. In anticipation of these potential changes many taxpayers sold assets in late 2021 to reduce future taxes in addition to the impact on tax receipts from solid growth in wages and salaries.



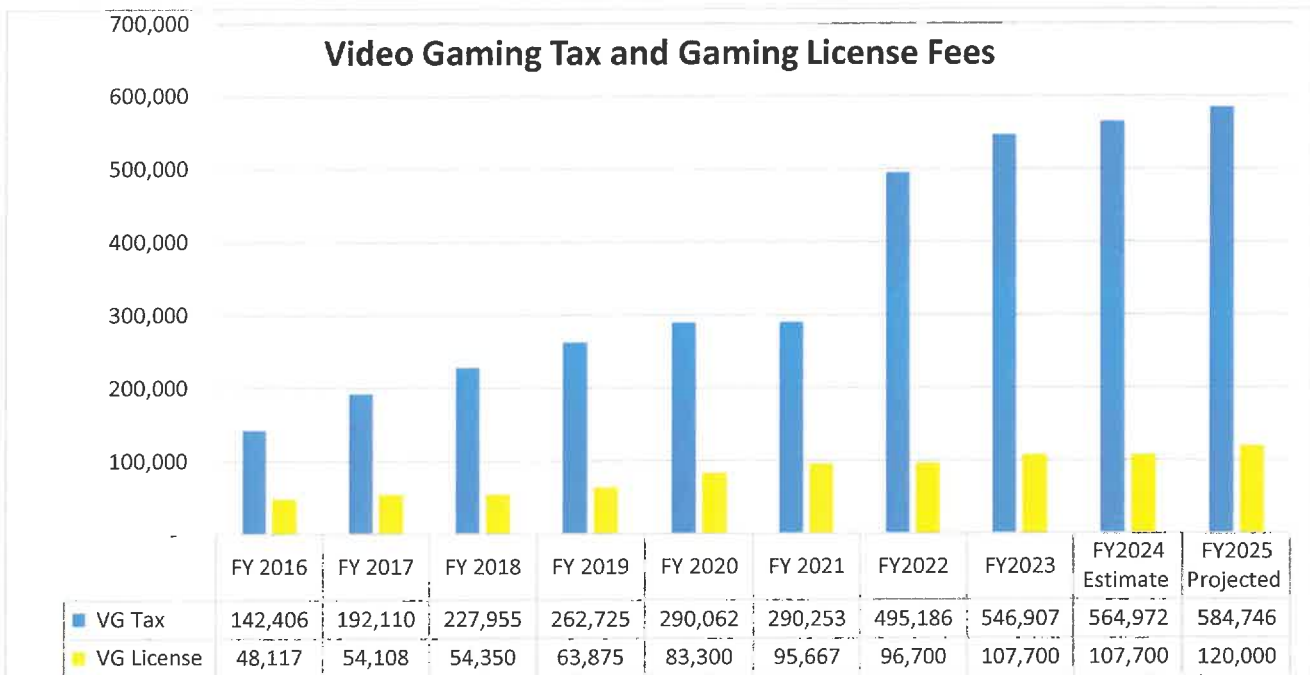
MFT funds are distributed by the Illinois Department of Transportation (IDOT) for the construction, maintenance and extension of municipal streets and appurtenances thereto. The City must comply with state requirements in spending these funds. MFT funds are audited by IDOT on an annual basis. MFT allocations 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. In total the City received 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 began to use this grant for curbs and gutters in FY 2023. This money is required to be spent by July 2025. A chart showing the multi-year history of MFT revenues is included in the MFT section of this budget.

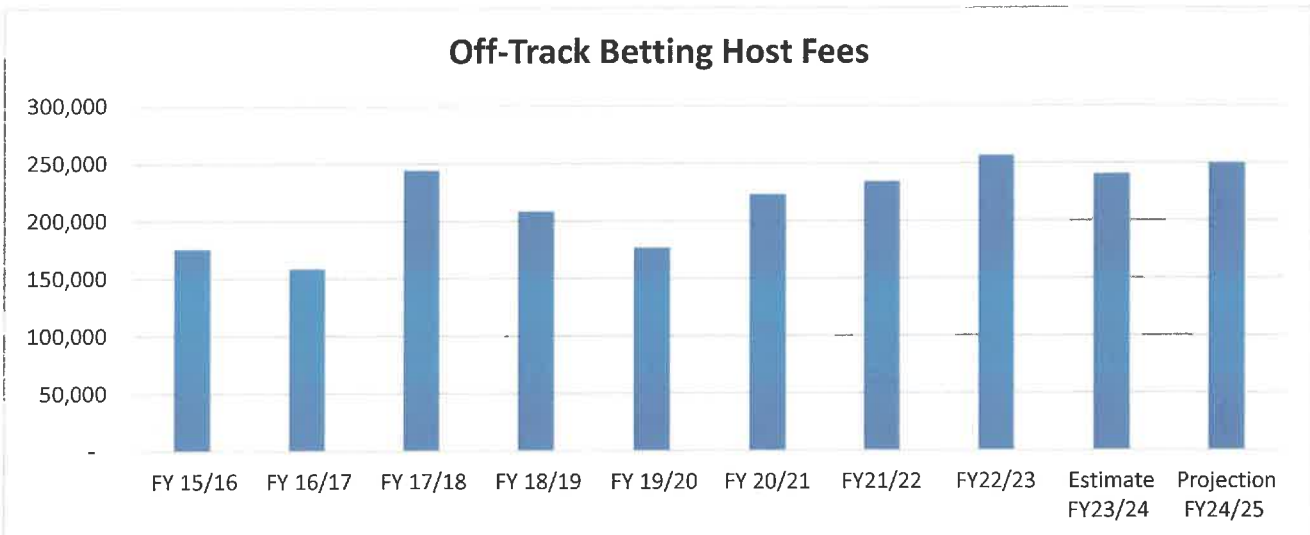
Amusement Tax: Amusement Taxes totaled \$6,023 in FY 2021 representing a 98% or \$339,796 decrease from FY 2020. Amusement taxes began to decline in FY 2020 because the Drury Lane Theater closed for business in March of 2020 due to the pandemic. The Drury Lane Theater remained closed through September 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: 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. Below is a chart showing the video gaming taxes received and estimated for FY2016 through FY2025.

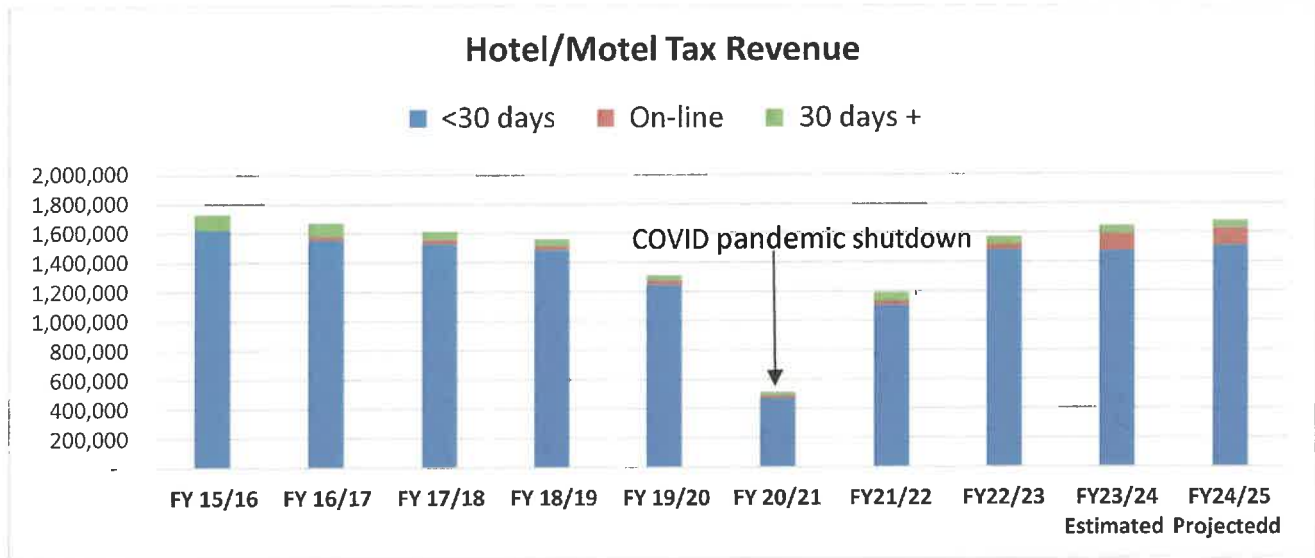


Off-Track Betting (OTB) Host Fee: The local OTB host fee is set at a rate of one percent (1%) of gambling revenue by State law. For FY 2021, the host fee generated \$223,180 in revenue for the City, which was 26% higher than the prior year. The chart below illustrates actual host fee receipts for the 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.

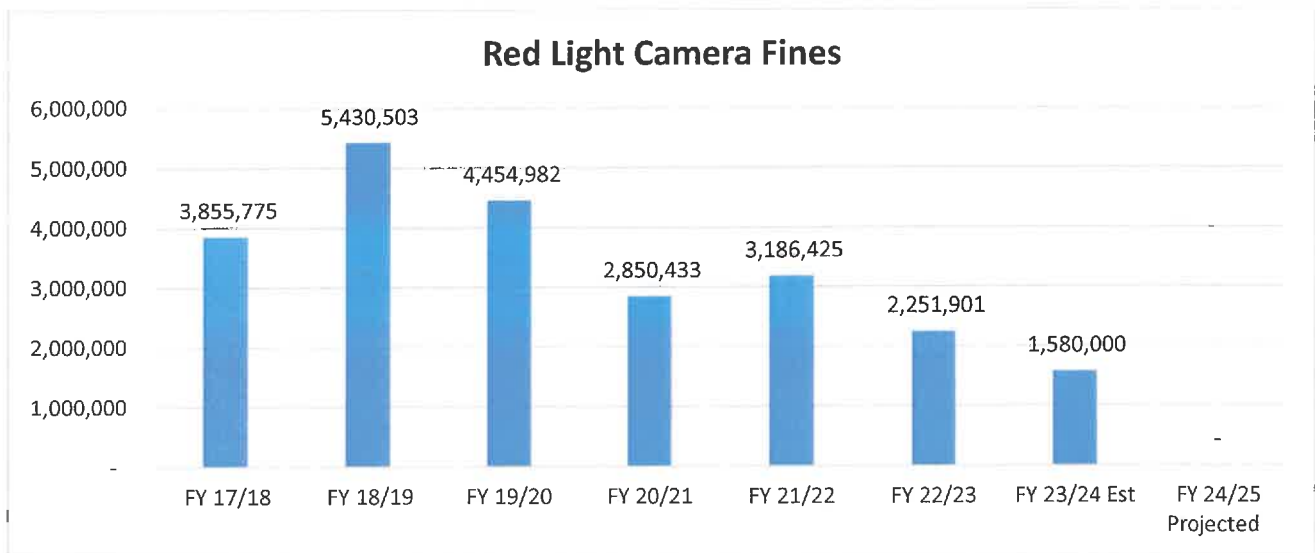


Hotel/Motel Tax / Home Rule Extended Stay Tax: The City's hotel/motel taxes are levied at 6% of all hotels stays and are the second largest source of General Fund revenue in FY 2025. For FY 2021, the combined hotel/motel taxes generated \$469,650 a decrease of \$778,414 or 62% from FY 2020 due to the pandemic's impact on the hotel industry. A 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. The FY 2025 projections reflect a tax revenue of \$1.682 million 2% higher than FY 2024 estimates of \$1.647 million.



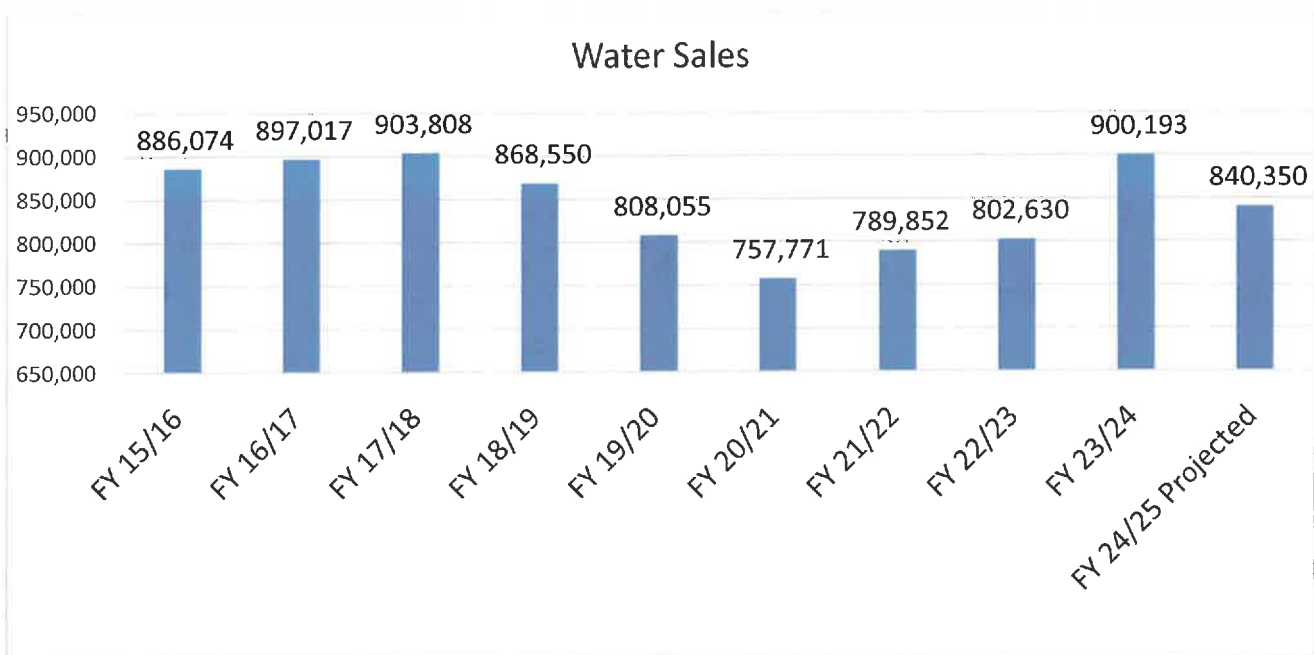
Traffic Enforcement Fines: The City installed two traffic enforcement cameras in August 2017. FY2018 revenues represents revenue for $\frac{3}{4}$ of the fiscal year. In FY2019 fine revenue from this source grew to its peak at \$5.4 million. In FY20 the revenues declined as commuters complied with the traffic signals and the start of the impact of changing remote work patterns and the closure of non-essential stores obviously began to affect the fines issued. Due to subsequent legal action barring the use of the cameras, the City estimates \$1.58 million in revenue in FY2024 and projects no revenue from this source in FY2025 as the City awaits the results of the legal appeal.



Water Sales: User charges fund the cost of supplying and distributing potable water to certain residents and businesses within the community. Water sales are dependent on commercial usage and weather conditions. A dry, hot summer will raise usage for personal as well as landscaping purposes. Revenues from the sale of water are estimated at \$900,193 for FY 2024 and \$840,350 for FY 2025. FY2025 revenue was estimated more conservatively than FY2024 as this was the second highest revenue figure over the past nine years.

The City's last water rate increase took effect in January of 2015 because the DuPage Water Commission (DPWC) 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. During FY 2025 the City will be looking at the water rate structure as the City has been absorbing the annual water purchase rate increases from DPWC since 2016. The chart below reflects historical water sales revenues for the past eight (8) years, with estimates for FY 2024 and FY 2025. The figures shown on the chart below do not include water tap-on fees or meter sales.

As you can see the FY 2024 water usage fees are consistent with FY 2018. The decline from FY2020 through FY 2023 is presumed attributable to the vacant offices as people worked remotely during the COVID pandemic and for the two subsequent years. It is apparent that during FY 2024 employees were required to return to the office at least a few days a week. The rise in hotel occupancy and the Drury Lane Theater reopening had an impact on water usage as well.



City of Oakbrook Terrace

Fiscal Year 2025

Personnel and Position Schedule

FULL-TIME EMPLOYEES

(Expressed In FTE's*)

Executive Administration Department

City Administrator (1.0)

Assistant to the City Administrator (1.0)

Police Department

Chief (1.0)

Deputy Chief (1.0)

Sergeants (4.0)

Patrol Officers (16.0)²

Administrative Supervisor (1.0)

Administrative Officers (2.0)

Community Development

Community Development Director (1.0)

Assistant to the Community Development Director (1.0)

Code Enforcement Officer (1.0)

Public Services Department – Streets Division

Public Services Director (.50)

Maintenance Workers (3.0)³

Maintenance Worker/Mechanic (1.0)

Finance Department

Finance Director (1.0)

Finance Coordinator (1.0)⁴

Fiscal Assistant (1.0)

Public Services Department – Water Division

Public Services Director (.50)

Water System Operators (2.0)

PART-TIME EMPLOYEES

(Expressed In FTE's*)

Administrative Assistant (.25)

Traffic Enforcement Officers (2)¹

Service Technician (.50)

Administrative Assistant (.50)

Maintenance Worker (.50)

Administrative Assistant (.25)

Utility Billing Clerk (.50)

* FTE = Full-Time Equivalent

¹ FY2025 No budget proposed until/if traffic camera reactivated

² FY2025 Authorized Additional Position

³ FY2025 Authorized Additional Position

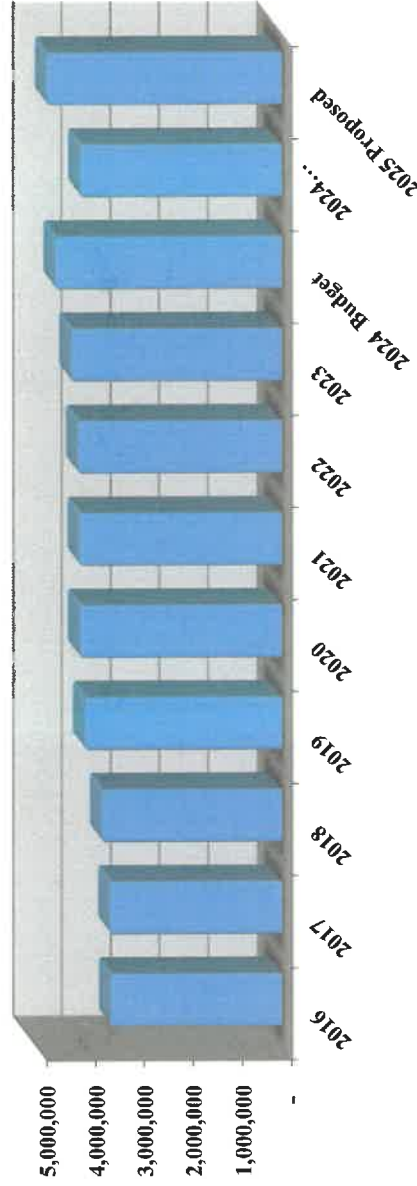
⁴ Position Budgeted for ½ year if need is determined



CITY OF OAKBROOK TERRACE
2024-2025 PROPOSED
ALL FUND SUMMARY OF SALARIES & WAGES
TEN YEAR HISTORY

	2016	2017	2018	2019	2020	2021	2022	2023	2024 Budget	2024 Estimated	2025 Proposed
Admin	361,944	392,710	447,126	419,341	428,220	378,385	395,707	470,548	442,961	426,034	378,055
Police	2,324,730	2,338,773	2,344,822	2,543,758	2,594,472	2,671,592	2,652,150	2,641,032	2,814,037	2,525,449	3,087,416
Com Dev	222,343	217,400	267,348	295,239	306,726	311,682	317,695	286,800	311,915	302,812	326,270
Streets	265,567	256,977	246,803	285,801	280,058	264,362	295,341	312,861	328,495	279,870	378,584
Police Comm	3,525	3,975	3,525	6,175	7,000	7,050	8,800	6,500	6,600	6,600	6,600
Finance	87,133	58,309	68,598	127,877	151,693	156,124	138,020	253,388	328,453	262,628	305,500
Traffic Enforce Camera	-	-	44,763	71,282	73,214	73,285	71,162	52,542	80,490	6,034	-
Water	223,336	234,555	247,469	262,270	274,261	260,865	273,287	266,964	296,653	294,609	305,262
Total	3,488,578	3,502,699	3,670,454	4,011,743	4,115,644	4,123,345	4,152,162	4,290,635	4,609,604	4,104,036	4,787,687

Salaries & Wages 2016-2025



Exec Admin: FY24 Estimate & FY25 Proposed: Elimination of Media Specialist position

Police: FY25: Addition of patrol officer position.

Streets: FY24 Estimated & FY25 Proposed: FY24 Authorized P/T Maintenance position unfilled. Position revised to F/T in FY25.

Finance: City Administrator and Finance Director were combined position until FY2023. FY2024: Finance Coordinator position was vacant for 8 months of the fiscal year. The City hired a contractual Interim Finance Director in January 2024 with the departure of the previous Finance Director. FY25 Proposed: Includes funding for Finance assistance for 6 months as needed as determined by new Finance Director hired in April 2024.

Traffic Enforcement Officers: No budget proposed until City is authorized to reactivate the camera.

**CITY OF OAKBROOK TERRACE
DEBT SERVICE PAYMENTS & DEBT CAPACITY**

Combined Total Debt Payments

Fiscal Year	Principal	Interest	Total Debt Payment
2023	475,000	131,670	606,670
2024	485,000	118,220	603,220
2025	535,000	101,370	636,370
2026	545,000	82,620	627,620
2027	525,000	63,470	588,470
2028	560,000	45,620	605,620
2029	630,000	26,520	656,520
2030	195,000	5,070	200,070
2031	195,000	2,633	197,633

SSA Debt - see Fund #4

GO Debt - Capital Improvement Fund #09

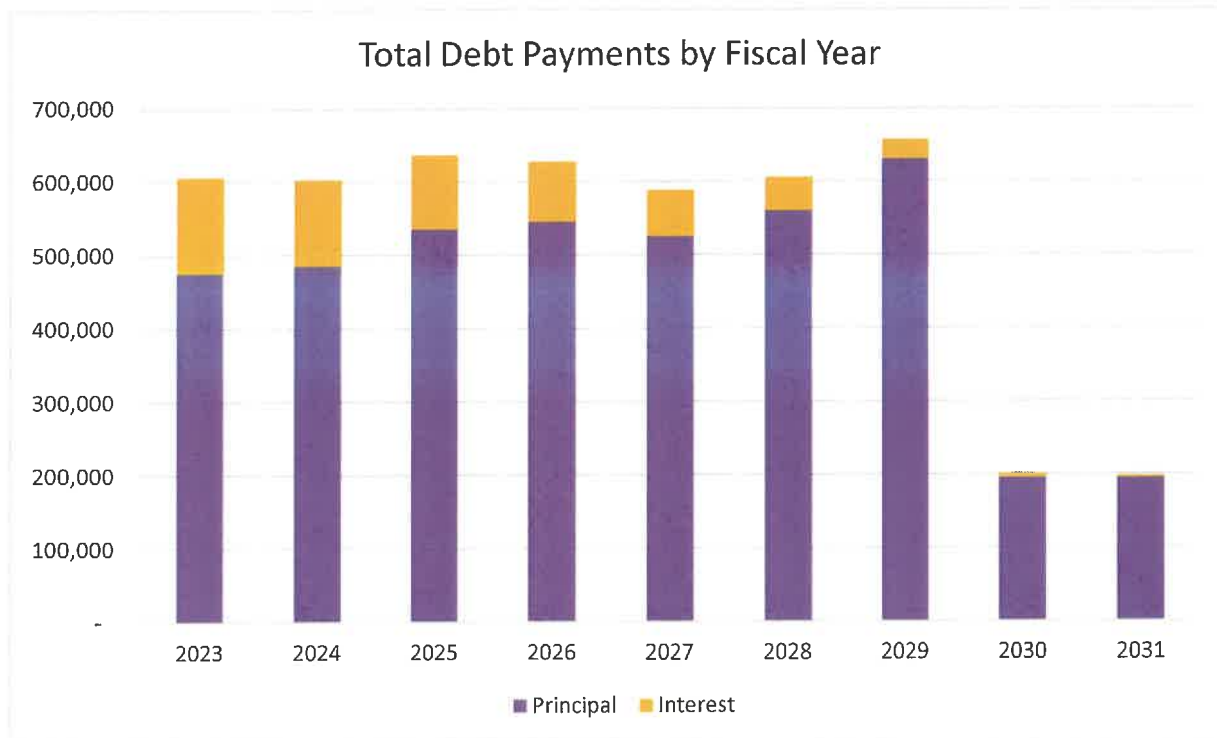
GO Debt - Business District Fund #12

Principal	Interest	Total
\$ 45,000	\$ 4,500	\$ 49,500
\$ 310,000	\$ 49,200	\$ 359,200
\$ 180,000	\$ 47,670	\$ 227,670
\$ 535,000	\$ 101,370	\$ 636,370

As a home rule unit of government, the City does not have a legal debt limit.

The City's financial policy Section 11.9.3 (B) guidelines for GO Debt is 7% of EAV.

Current EAV (2023) is 308,975,314 for a debt limit of \$21,628,272. The current GO debt principal is \$3,235,000 or 1% of EAV.



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

Department	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Estimated Actual 23/24	Proposed 24/25	% Change from FY 24 Estimate
REVENUE						
Taxes	\$ 3,991,877	\$ 3,939,185	\$ 4,714,427	\$ 4,372,003	\$ 4,119,609	-5.8%
Taxes Collected by OBT	\$ 2,854,524	\$ 4,572,224	\$ 4,813,947	\$ 4,713,851	\$ 4,820,892	2.3%
Licenses & Permits	\$ 593,077	\$ 660,194	\$ 689,840	\$ 674,533	\$ 680,610	0.9%
Fines & Forfeitures	\$ 3,286,324	\$ 2,342,349	\$ 2,758,981	\$ 1,676,200	\$ 101,800	-93.9%
Sales & Service	\$ 279,010	\$ 202,813	\$ 303,257	\$ 202,330	\$ 210,503	4.0%
Miscellaneous Revenues	\$ 261,264	\$ 249,844	\$ 87,129	\$ 111,588	\$ 118,909	6.6%
TOTAL	\$ 11,266,077	\$ 11,966,609	\$ 13,367,581	\$ 11,750,505	\$ 10,052,323	-14.5%
EXPENDITURES						
Executive Administration	\$ 996,585	\$ 1,426,024	\$ 1,149,196	\$ 1,420,317	\$ 1,479,075	4.1%
Police Department	5,484,382	5,561,056	5,825,527	5,494,517	6,194,634	12.7%
Community Development	508,169	510,314	544,518	513,796	585,827	14.0%
Streets Division	606,344	639,618	668,142	616,524	771,199	25.1%
Tourism	120,810	133,585	212,020	172,554	212,020	22.9%
Police Commission	28,538	13,058	25,215	12,176	25,215	107.1%
Finance	648,117	833,693	960,959	808,392	1,038,612	28.5%
Economic Development	278,287	198,835	145,000	-	145,000	----
Traffic Light Enforcement	1,379,203	998,960	1,388,202	128,565	-	-100.0%
TOTAL	\$ 10,050,435	\$ 10,315,143	\$ 10,918,779	\$ 9,166,841	\$ 10,451,582	14.0%
Excess(Deficiency) of Revenues over Expenditures	\$ 1,215,642	\$ 1,651,466	\$ 2,448,802	\$ 2,583,664	\$ (399,259)	-115.5%
Other Financing Sources (Uses)						
Proceeds from Capital Asset Disposal	\$ -		\$ -	\$ -	\$ -	
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Change In Fund Balances	\$ 1,215,642	\$ 1,651,466	\$ 2,448,802	\$ 2,583,664	\$ (399,259)	
May 1	\$ 7,152,380	\$ 8,368,021	\$ 10,019,486	\$ 10,019,486	\$ 12,603,149	25.8%
April 30	\$ 8,368,021	\$ 10,019,486	\$ 12,468,288	\$ 12,603,149	\$ 12,203,890	-3.2%



**CITY OF OAKBROOK TERRACE
GENERAL FUND REVENUE
2024/2025 BUDGET**

	Actual 21/22	Actual 22/23	Budget 23/24	Est Actual 23/24	Projections 24/25	\$ Change 24 Budget	\$ Change 24 Est Act	% Change 24 Est Act	% of Total
Taxes	\$ 3,991,877	\$ 3,939,185	\$ 4,714,427	\$ 4,372,003	\$ 4,119,609	\$ (594,818)	\$ (252,394)	-5.77%	41.0%
Taxes Collected by OBT	\$ 2,854,524	\$ 4,572,224	\$ 4,813,947	\$ 4,713,851	\$ 4,820,892	\$ 6,945	\$ 107,041	2.27%	48.0%
Licenses & Permits	\$ 593,077	\$ 660,194	\$ 689,840	\$ 674,533	\$ 680,610	\$ (9,230)	\$ 6,077	0.90%	6.8%
Fines & Forfeitures	\$ 3,286,324	\$ 2,342,349	\$ 2,758,981	\$ 1,676,200	\$ 101,800	\$ (2,657,181)	\$ (1,574,400)	-93.93%	1.0%
Sales & Service	\$ 279,010	\$ 202,813	\$ 303,257	\$ 202,330	\$ 210,503	\$ (92,754)	\$ 8,173	4.04%	2.1%
Miscellaneous Revenue	\$ 261,264	\$ 225,170	\$ 87,129	\$ 111,588	\$ 118,909	\$ 31,780	\$ 7,321	6.56%	1.2%
GENERAL FUND TOTAL	\$ 11,266,077	\$ 11,941,935	\$ 13,367,582	\$ 11,750,505	\$ 10,052,323	\$ (3,315,259)	\$ (1,698,182)	-14.45%	100.0%
Taxes									
3010 - Property Tax		\$ 2,937	\$ -	\$ -	\$ -	\$ -	\$ -	---	0.0%
3015 - Police Pen. Prop. Taxes	\$ 1,050,247	\$ 1,063,126	\$ 1,071,181	\$ 1,069,622	\$ 1,072,072	\$ 891	\$ 2,450	0.23%	10.7%
3020 - Sales Taxes	\$ 2,475,372	\$ 2,475,560	\$ 3,245,526	\$ 2,913,660	\$ 2,656,500	\$ (589,026)	\$ (257,160)	-8.83%	26.4%
3025 - Use Tax	\$ 98,673	\$ 113,699	\$ 116,620	\$ 110,535	\$ 116,037	\$ (583)	\$ 5,502	4.98%	1.2%
3030 - Telecom Tax	\$ 367,586	\$ 283,863	\$ 281,100	\$ 278,186	\$ 275,000	\$ (6,100)	\$ (3,186)	-1.15%	2.7%
TOTAL	\$ 3,991,877	\$ 3,939,185	\$ 4,714,427	\$ 4,372,003	\$ 4,119,609	\$ (594,818)	\$ (252,394)	-5.77%	41.0%
Taxes Collected By OBT									
3110 - Income Tax	\$ 390,597	\$ 428,734	\$ 427,505	\$ 454,696	\$ 470,611	\$ 43,106	\$ 15,915	3.50%	4.7%
3120 - Personal Prop. Replacement Tax	\$ 8,959	\$ 11,002	\$ 11,541	\$ 8,600	\$ 8,700	\$ (2,841)	\$ 100	1.16%	0.1%
3121 - Cannabis Excise Tax (State)	\$ 4,010	\$ 4,239	\$ 5,343	\$ 4,200	\$ 4,300	\$ (1,043)	\$ 100	2.38%	0.0%
3130 - Road & Bridge Tax	\$ 6,651	\$ 4,437	\$ 6,600	\$ 6,753	\$ 6,760	\$ 160	\$ 7	0.10%	0.1%
3140 - Amusement Tax	\$ 223,453	\$ 414,957	\$ 372,000	\$ 450,124	\$ 450,000	\$ 78,000	\$ (124)	-0.03%	4.5%
3145 - Video Gaming	\$ 495,187	\$ 546,907	\$ 560,500	\$ 564,972	\$ 584,746	\$ 24,246	\$ 19,774	3.50%	5.8%
3150 - OTB Tax	\$ 234,252	\$ 256,618	\$ 283,000	\$ 240,557	\$ 250,000	\$ (33,000)	\$ 9,443	3.93%	2.5%
3160 - Hotel/Motel Tax	\$ 1,104,501	\$ 1,481,913	\$ 1,589,984	\$ 1,475,000	\$ 1,511,875	\$ (78,109)	\$ 36,875	2.50%	15.0%
3160-01 Hotel Online Taxes	\$ 28,229	\$ 40,486	\$ 47,143	\$ 117,272	\$ 120,000	\$ 72,857	\$ 2,728	2.33%	1.2%
3161 - Hotel/Motel Extended	\$ 60,324	\$ 50,611	\$ 50,331	\$ 54,915	\$ 50,000	\$ (331)	\$ (4,915)	-8.95%	0.5%
3170 - Cannabis Sales Tax (City)	\$ 298,362	\$ 234,659	\$ 260,000	\$ 236,762	\$ 238,900	\$ (21,100)	\$ 2,138	0.90%	2.4%
3180 - Food & Beverage Tax	\$ -	\$ 1,097,661	\$ 1,200,000	\$ 1,100,000	\$ 1,125,000	\$ (75,000)	\$ 25,000	2.27%	11.2%
TOTAL	\$ 2,854,524	\$ 4,572,224	\$ 4,813,947	\$ 4,713,851	\$ 4,820,892	\$ 6,945	\$ 107,041	2.27%	48.0%
Licenses & Permits									
3210 - Liquor License	\$ 94,927	\$ 124,960	\$ 124,000	\$ 134,110	\$ 136,110	\$ 12,110	\$ 2,000	1.49%	1.4%
3220 - Business Licenses	\$ 133,712	\$ 138,869	\$ 140,140	\$ 142,000	\$ 144,000	\$ 3,860	\$ 2,000	1.41%	1.4%
3221 - Massage Licenses	\$ 1,500	\$ 3,000	\$ 3,000	\$ 2,500	\$ 2,500	\$ (500)	\$ -	0.00%	0.0%
3222 - Bus. Registration Fee	\$ 4,575	\$ 5,005	\$ 4,600	\$ 4,900	\$ 5,000	\$ 400	\$ 100	2.04%	0.0%
3223 - Contractor Reg Fee	\$ 17,350	\$ 16,250	\$ 20,000	\$ 20,025	\$ 20,000	\$ -	\$ (25)	-0.12%	0.2%
3225 - Video Gaming License	\$ 96,700	\$ 107,700	\$ 100,000	\$ 116,950	\$ 120,000	\$ 20,000	\$ 3,050	2.61%	1.2%
3230 - Other Licenses	\$ 16,075	\$ 27,600	\$ 20,000	\$ 35,475	\$ 40,000	\$ 20,000	\$ 4,525	12.76%	0.4%
3240 - Franchise Fees	\$ 79,192	\$ 78,614	\$ 78,000	\$ 68,573	\$ 63,000	\$ (15,000)	\$ (5,573)	-8.13%	0.6%
3310 - Building Permits	\$ 148,947	\$ 158,196	\$ 200,000	\$ 150,000	\$ 150,000	\$ (50,000)	\$ -	0.00%	1.5%
3320 - Other Permits	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ (100)	\$ -	---	0.0%
TOTAL	\$ 593,077	\$ 660,194	\$ 689,840	\$ 674,533	\$ 680,610	\$ (9,230)	\$ 6,077	0.90%	6.8%
Fines & Forfeitures									
3410 - Tickets	\$ 1,890	\$ 3,180	\$ 8,000	\$ 6,900	\$ 7,000	\$ (1,000)	\$ 100	1.45%	0.1%
3415 - Towing Fees	\$ 15,000	\$ 23,000	\$ 25,500	\$ 23,500	\$ 25,000	\$ (500)	\$ 1,500	6.38%	0.2%
3416 - Traffic Light Enforcement Fines	\$ 3,186,425	\$ 2,251,901	\$ 2,650,000	\$ 1,580,000	\$ -	\$ (2,650,000)	\$ (1,580,000)	-100.00%	0.0%
3420 - Court Fines	\$ 61,240	\$ 45,091	\$ 55,000	\$ 48,000	\$ 50,000	\$ (5,000)	\$ 2,000	4.17%	0.5%
3421 - Admin Adjud Fees	\$ 5,950	\$ 4,475	\$ 5,000	\$ 4,000	\$ 5,000	\$ -	\$ 1,000	25.00%	0.0%
3422 - Business License Penalty	\$ 1,273	\$ 1,629	\$ 1,300	\$ 2,100	\$ 1,800	\$ 500	\$ (300)	-14.29%	0.0%
3423 - E-Citation Tickets	\$ 1,244	\$ 1,263	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	0.00%	0.0%
3425 - DUI Tech Fees	\$ 13,302	\$ 11,810	\$ 13,181	\$ 10,700	\$ 12,000	\$ (1,181)	\$ 1,300	12.15%	0.1%
TOTAL	\$ 3,286,324	\$ 2,342,349	\$ 2,758,981	\$ 1,676,200	\$ 101,800	\$ (2,657,181)	\$ (1,574,400)	-93.93%	1.0%



**CITY OF OAKBROOK TERRACE
GENERAL FUND REVENUE
2024/2025 BUDGET**

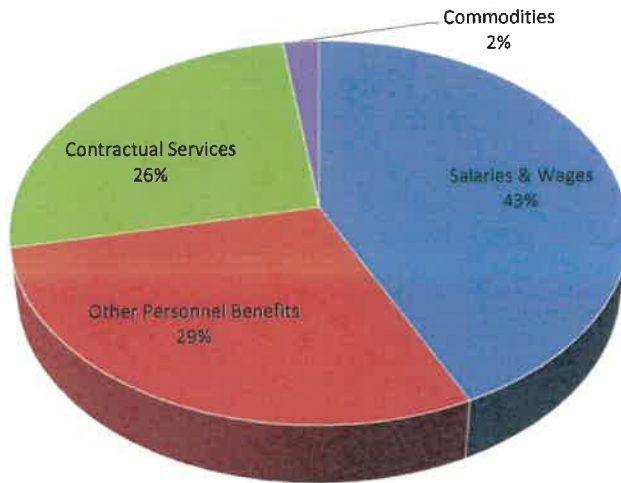
	Actual 21/22	Actual 22/23	Budget 23/24	Est Actual 23/24	Projections 24/25	\$ Change 24 Budget	\$ Change 24 Est Act	% Change 24 Est Act	% of Total
Sales & Service									
3520 - Library Fees	\$ 4,247	\$ 4,004	\$ 3,000	\$ 4,640	\$ 1,800	\$ (1,200)	\$ (2,840)	-61.21%	0.0%
3525 - Rental Inspection Fees	\$ 11,100	\$ 10,750	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	\$ -	0.00%	0.1%
3530 - Zoning Fees	\$ 15,037	\$ 7,109	\$ 20,000	\$ 3,000	\$ 5,000	\$ (15,000)	\$ 2,000	66.67%	0.0%
3540 - Report Fees	\$ 2,095	\$ 2,545	\$ 2,000	\$ 2,500	\$ 2,500	\$ 500	\$ -	0.00%	0.0%
3550 - Vehicle Seizures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---	0.0%
3560 - Charges for Services	\$ 3,475	\$ 3,485	\$ 2,250	\$ 2,425	\$ 2,500	\$ 250	\$ 75	3.09%	0.0%
3561 - Digital Sign Fees	\$ 98,000	\$ 98,000	\$ 105,083	\$ 98,000	\$ 102,900	\$ (2,183)	\$ 4,900	5.00%	1.0%
3570 - Antenna Income	\$ 145,056	\$ 76,920	\$ 159,924	\$ 80,765	\$ 84,803	\$ (75,121)	\$ 4,038	5.00%	0.8%
TOTAL	\$ 279,010	\$ 202,813	\$ 303,257	\$ 202,330	\$ 210,503	\$ (92,754)	\$ 8,173	4.04%	2.1%
Miscellaneous Revenue									
3625 - Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---	0.0%
3650 - Interest Earnings	\$ 873	\$ 765	\$ 1,000	\$ 1,000	\$ 1,200	\$ 200	\$ 200	20.00%	0.0%
3650-01 Restricted IMET Interest	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---	0.0%
3651 - Investment Income	\$ 2,557	\$ 37,715	\$ 20,000	\$ 40,000	\$ 40,000	\$ 20,000	\$ -	0.00%	0.4%
3660 - Misc Revenue	\$ 13,275	\$ 8,921	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	0.00%	0.1%
3661 - July 4 Sponsor	\$ 35,250	\$ 33,250	\$ 30,000	\$ 24,500	\$ 27,000	\$ (3,000)	\$ 2,500	10.20%	0.3%
3661-01 Event Sponsor	\$ -	\$ -	\$ 15,000	\$ 24,250	\$ 25,000	\$ 10,000	\$ 750	3.09%	0.2%
3663 - Dept. of Just. Vest	\$ 1,035	\$ 1,766	\$ -	\$ 709	\$ 709	\$ 709	\$ -	0.00%	0.0%
3666 - IPRF Safety Grant	\$ 35,520	\$ -	\$ 11,129	\$ 11,129	\$ 15,000	\$ 3,871	\$ 3,871	34.78%	0.1%
3667 - CARES Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---	0.0%
3668 American Rescue Plan Act Gra	\$ 142,753	\$ 142,753	\$ -	\$ -	\$ -	\$ -	\$ -	---	0.0%
3669 - COVID FEMA Reimburseme	\$ 29,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---	0.0%
3999 - Proceeds from Asset Dispos	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---	0.0%
TOTAL	\$ 261,264	\$ 225,170	\$ 87,129	\$ 111,588	\$ 118,909	\$ 31,780	\$ 7,321	6.56%	1.2%
General Fund Total	11,266,077	\$ 11,941,935	\$ 13,367,582	\$ 11,750,505	\$ 10,052,323	\$ (3,315,259)	\$ (1,698,182)	-14.45%	100.0%

**Expenditures by Department/Function for
General Fund Operating Proposed Budget
2024-2025 Budget**

4/1/2024

	Salaries & Wages	Other Personnel Benefits	Contractual Services	Commodities	Total	% of Total
Executive Administration	\$ 378,055	\$ 102,920	\$ 965,100	\$ 33,000	\$ 1,479,075	14.2%
Police Department	3,087,416	2,467,207	521,035	118,976	6,194,634	59.3%
Community Development	326,270	139,312	100,950	19,295	585,827	5.6%
Streets Division	378,584	165,148	183,617	43,850	771,199	7.4%
Tourism	-	-	212,020	-	212,020	2.0%
Police Commission	6,600	505	17,500	610	25,215	0.2%
Finance Department	305,500	142,350	577,962	12,800	1,038,612	9.9%
Economic Development	-	-	145,000	-	145,000	1.4%
Traffic Light Enforcement	-	-	-	-	-	0.0%
TOTAL	\$ 4,482,425	\$ 3,017,442	\$ 2,723,184	\$ 228,531	\$ 10,451,582	100%

FY 2025 Proposed Expenditures by Function

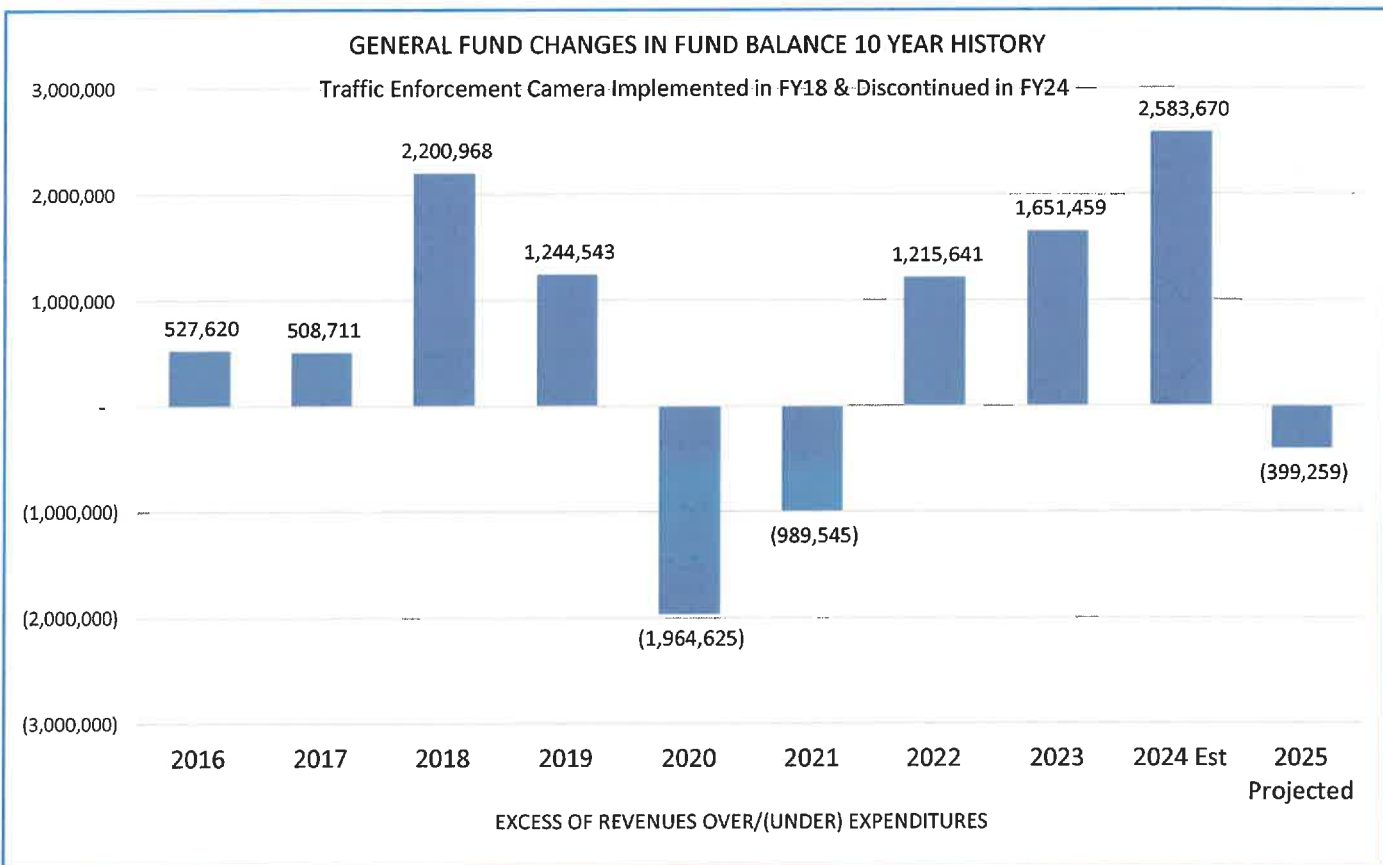


	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Estimated 23/24	Proposed 24/25	% Change from PY Budget	% Change from PY Estimate
Salaries & Wages	\$ 3,878,875	\$ 4,023,671	\$ 4,312,951	\$ 3,809,427	\$ 4,482,425	3.9%	17.7%
Other Personnel Benefits	\$ 2,733,501	\$ 2,902,938	\$ 2,911,944	\$ 2,758,176	\$ 3,017,442	3.6%	9.4%
Contractual Services	\$ 3,209,899	\$ 3,173,001	\$ 3,496,020	\$ 2,398,144	\$ 2,723,184	-22.1%	13.6%
Commodities	\$ 228,159	\$ 215,533	\$ 197,865	\$ 201,132	\$ 228,531	15.5%	13.6%
TOTAL	\$ 10,050,430	\$ 10,315,143	\$ 10,918,780	\$ 9,166,879	\$ 10,451,582		
Percentage Change (%)		2.6%	5.9%	-11.1%	14.0%	-4.3%	14.0%

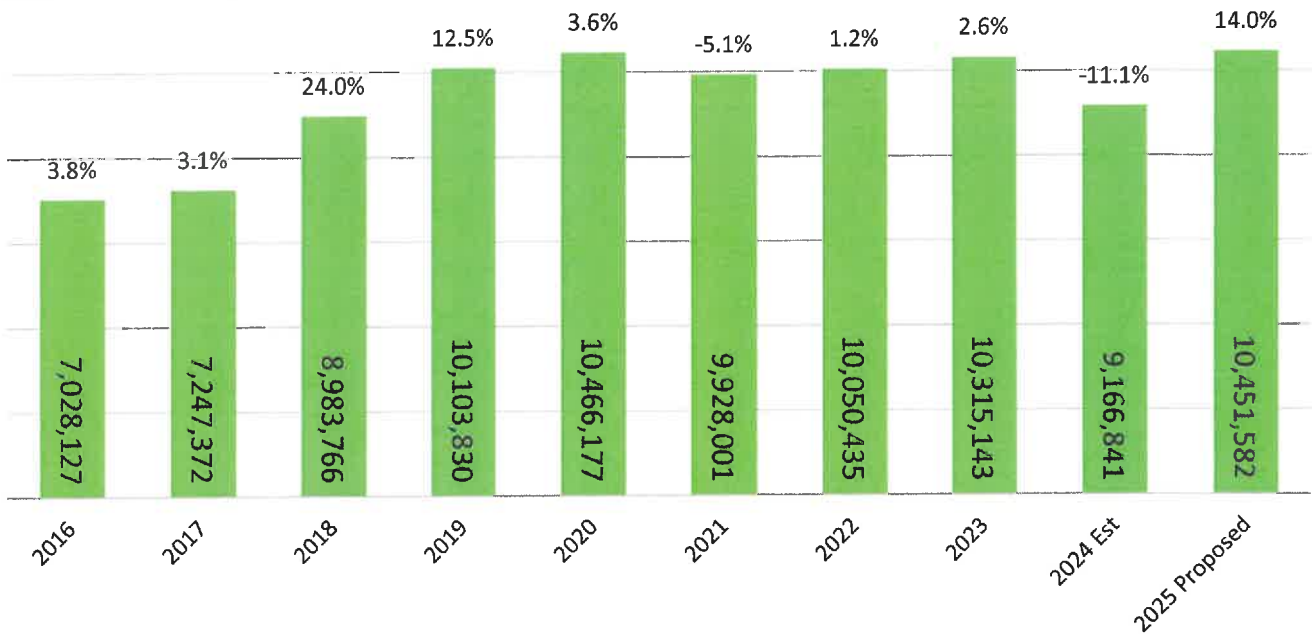
The expenditures on this page present a cross classification of the total General Fund. Object classification (salaries, benefits, contractual services, commodities, and capital expenditures) are used to describe the service or commodity as a result of a specific expenditure.

CITY OF OAKBROOK TERRACE
CITY OF OAKBROOK TERRACE
GENERAL FUND 10-YEAR CHANGES IN FUND RESERVES
FY2025 BUDGET

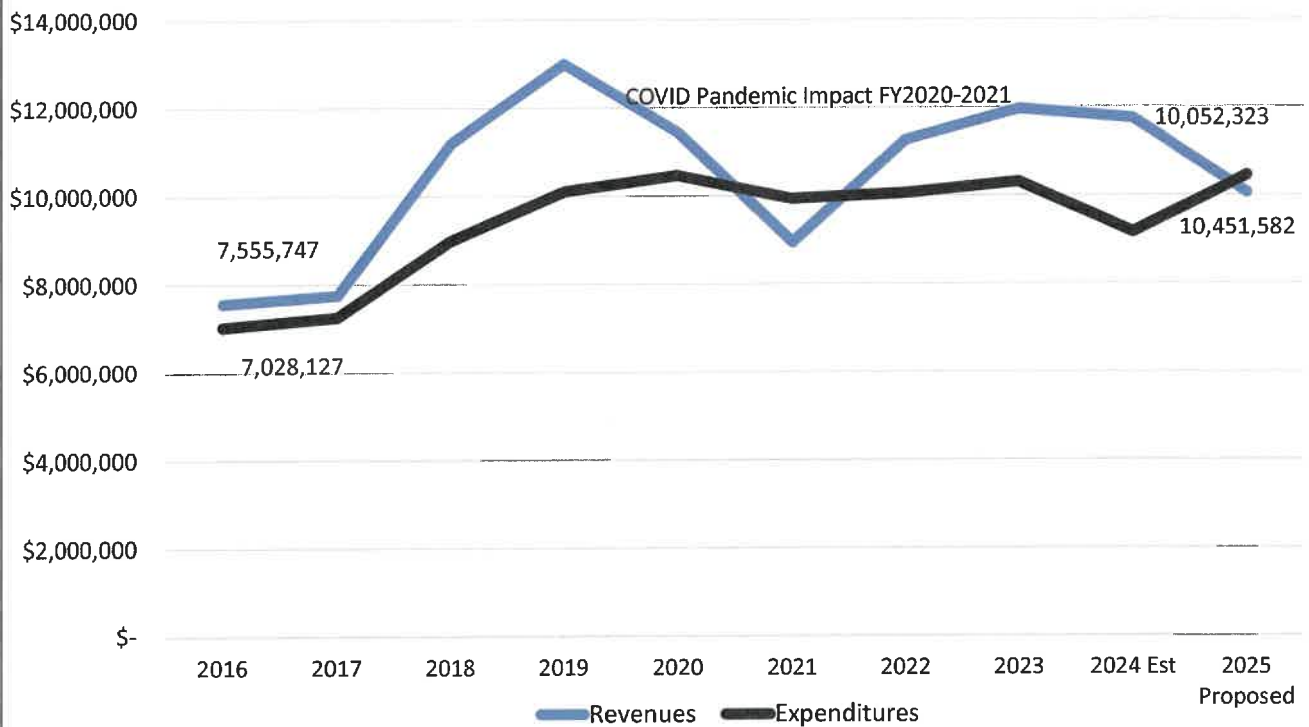
General Fund Balance Policy: The City will maintain a General Fund reserve equal to at least 40% of estimated yearly revenues. The projected FY24 and FY25 reserve of \$12.6 and \$12.2 million, respectively, represent more than 3 times the minimum reserve. **Revenues:** General Fund revenues for FY25 are projected to be approximately \$10.05M. The City implemented a traffic enforcement camera in FY18 which substantially enhanced revenues by up to \$2.5 million dollars annually until FY24. In FY24 the camera fines were discontinued pursuant to litigation. Due to this uncertainty, the City did not budget any traffic enforcement fines in FY25. A Food & Beverage Tax of 1.5% was implemented in FY23 resulting in approximately \$1.1 million in revenue to the General Fund. The City's largest sources of revenue as projected for FY24 are: (1) sales tax \$2.9M; (2) hotel/motel occupancy tax \$1.65M; (3) traffic enforcement fines \$1.58M and (4) food & beverage tax of \$1.1M compared to largest sources projected in FY25 of (1) sales tax \$2.66M; (2) hotel/motel occupancy tax \$1.68M; and (3) food & beverage tax of \$1.125M. Property taxes are only levied for the Police Pension actuarial valuation purpose. Multi-year graphs of these sources are presented further in this section. **Expenditures:** General Fund expenditures for FY25 are budgeted at \$10.45M. Salaries represent \$4.5M or 43% of the total expenditures. Including Other Personnel Benefits the total cost of personnel is \$7.5M or 73% of the total General Fund budget. This is typical for a service-oriented organization and that reflects large capital costs in a separate fund. Following this schedule is a summary of the expenditures by General fund department and category.



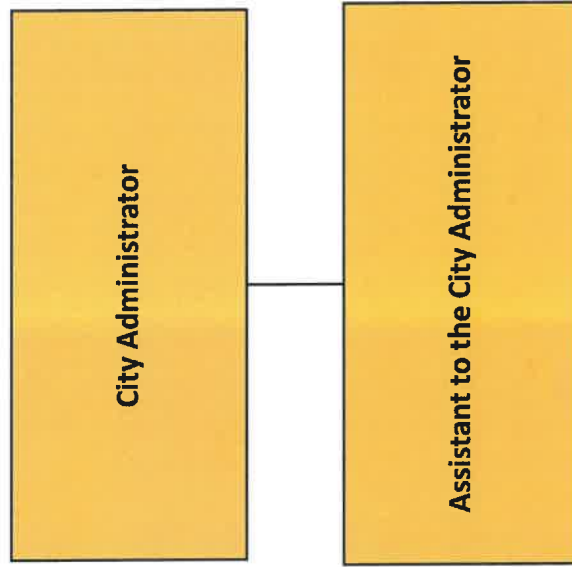
GENERAL FUND 10 YEAR EXPENDITURE HISTORY WITH PERCENTAGE INCREASE



GENERAL FUND 10 YEAR HISTORY REVENUES & EXPENDITURES



Oakbrook Terrace Executive Administration Department Organizational Chart



CITY OF OAKBROOK TERRACE

EXECUTIVE ADMINISTRATION

		Actual FY 2022	Actual FY 2023	Budget FY 2024	Estimated Actual FY 2024	Adopted Budget FY 2025
Department Summary						
	Salaries & Wages	\$ 395,707	\$ 470,548	\$ 442,961	\$ 426,034	\$ 378,055
	Benefits	107,792	189,502	114,381	82,077	102,920
	Contractual Services	476,828	739,968	564,975	872,831	965,100
	Commodities	16,256	26,006	26,880	39,375	33,000
	Department Totals	\$ 996,585	\$ 1,426,024	\$ 1,149,197	\$ 1,420,317	\$ 1,479,074

Department Performance Measures

Inputs	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Est.
Number of full-time employees*	2.5	2.5	2.5	2	2
Number of part-time/seasonal employees	1	1	1	1	1
Department Expenditures	\$ 964,663	\$ -	\$ 996,585	\$ 1,426,024	\$ 1,420,317

*City Administrator also served as Finance Director prior to FY 2023

	Calendar Year				
Outputs	2019	2020	2021	2022	2023
Freedom of Information Act Response	138	170	177	198	171
Ordinances Approved	64	54	43	41	48
Resolutions Approved	15	8	9	14	22
Agendas	24	24	24	24	24
Number of Facebook Social Media Posts	NA	259	403	521	609

Effectiveness Measures	FY2020	FY2021	FY2022	FY 2023	FY 2024
July 4th Sponsorship Revenue (FY)*	\$ 20,000	\$ -	\$ 35,250	\$ 33,250	\$ 24,500

*July 4, 2020 was canceled due to COVID

Goals - FY24/25	Remain Fiscally Sound	Community Engagement	Enhance Public Health & Safety	Maintain Community Development
Research & present public policy matters to Council	X		X	
Improving services through technology		X	X	
Creating/enhancing strategic partnerships			X	X
Continue to hold special events		X		
Anticipating the changing community needs	X	X		X

**CITY OF OAKBROOK TERRACE
GENERAL FUND - EXECUTIVE ADMINISTRATION DEPARTMENT**

MISSION STATEMENT

The mission of the City of Oakbrook Terrace's Executive Administration Department is to serve the public and deliver essential services to our city government. The Executive Administration provides the Mayor and City Council with the strategic information needed to assist with policy decisions, managing revenues, assessing resources and costs of the city's financial performance, govern staff in an efficient and cost-effective manner, and facilitate open and continuous communications between city government, its residents, business constituents, and visitors to our city. In fulfilling our mission, executive level management provides support to the City Council and City Departments in areas such as goal and policy attainment, economic development, recreation, public information, communications, personnel training, human resources, and records management – with our primary goal to enable the city to provide the most efficient and effective services to the City of Oakbrook Terrace community.

GOALS

- Research matters of public policy requiring action by the City Council;
- Implement policies of the Mayor and City Council as set forth in adopted resolutions and ordinances;
- Valuing, encouraging, and supporting a diverse workforce;
- Developing and implementing community special events and city services;
- Anticipating and meeting the changing needs of our community;
- To champion career and professional growth;
- Creating and enhancing strategic partnerships; and
- Enhancing city services through technology.

FY 2023-2024 ACCOMPLISHMENTS

1. Currently in the final phase with Northern Illinois University Center for Governmental Studies in completing and creating a new strategic plan and amending the current comprehensive plan for the city.
2. Improved communications with residents through Nixle, Constant Contact platforms, and other social media platforms.
3. The city is proud to announce the completion of the resurfacing of our 500,000 gallon water spheroid tower – the new design looks outstanding and the new coating should last for the next twenty (20) years.
4. Hosted a 4th of July Event for residents, with food, raffle, concert, fireworks and a volunteer-led neighborhood parade.
5. Hosted the "Pumpkins in the Park" event where children selected a pumpkin and received a decorating kit.
6. Completion of the Streambank Restoration Project.
7. Honored local veterans through a Veterans Day recognition event.

8. Hosted the Children's Christmas Party at the Stella May Swartz Elementary School.
9. Worked with a resident volunteer committee to resume the holiday luminary program.
10. Completed a very successful Summer Concert Series in one of the city's local parks.

FY 2024-2025 OBJECTIVES

- To implement suggestions derived from the new Strategic Plan and amended Comprehensive Plan to be completed in the summer of 2024.
- 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 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 bargaining 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 Community Development Director 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.
- Gather information for the *Terrace Leaves*, our local Cable Channel, Facebook, Nextdoor, and the Oakbrook Terrace Web Page. Schedule volunteers to help with different community events and make contacts with local 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, 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 opportunities to enhance City operations for efficiencies.



CITY OF OAKBROOK TERRACE
EXECUTIVE ADMINISTRATION
2024/2025 BUDGET
GENERAL FUND - DEPARTMENT 01-01

	Actual 21/22	Actual 22/23	Approved Budget 23/24	Department Estimated 23/24	Adopted Budget 24/25	% Change In 23-24 Budget To FY24/25 Budget	% Change In 23-24 Estimate
Salaries & Wages	\$ 395,707	\$ 470,548	\$ 442,961	\$ 426,034	\$ 378,055	-14.7%	-11.3%
Other Personnel Benefits	\$ 107,792	\$ 189,502	\$ 114,381	\$ 82,077	\$ 102,920	-10.0%	25.4%
Contractual Services	\$ 476,828	\$ 739,968	\$ 564,975	\$ 872,831	\$ 965,100	70.8%	10.6%
Commodities	\$ 16,256	\$ 26,006	\$ 26,880	\$ 39,375	\$ 33,000	22.8%	-16.2%
Executive Administration Total	\$ 996,585	\$ 1,426,024	\$ 1,149,196	\$ 1,420,317	\$ 1,479,075	28.7%	4.1%
Salaries & Wages							
4110 - Full-time	279,032	\$ 300,875	\$ 318,395	\$ 306,790	\$ 257,055	-19.3%	-16.2%
4120 - Overtime	1,478	\$ -	\$ -	\$ -	\$ -	---	---
4130 - Part-time Regular	26,484	\$ 74,203	\$ 23,211	\$ 24,000	\$ 25,500	9.9%	6.3%
4140 - Part-time Other	70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	0.0%	0.0%
4151 - Police - Special Events	9,087	\$ 10,187	\$ 13,664	\$ 8,000	\$ 10,000	-26.8%	25.0%
4155 - Public Srv - Special Events	5,792	\$ 11,476	\$ 11,827	\$ 12,000	\$ 12,250	3.6%	2.1%
4156 - Sick Pay Incentive	2,700	\$ 1,600	\$ 1,600	\$ 2,250	\$ 2,250	40.6%	0.0%
4157 - Admin Special Events	1,134	\$ 2,207	\$ 4,263	\$ 2,994	\$ 1,000	-76.5%	-66.6%
4171 - Sick Leave Buy Back	-	\$ -	\$ -	\$ -	\$ -	---	---
TOTAL	395,707	470,548	\$ 442,961	\$ 426,034	\$ 378,055	-14.7%	-11.3%
Other Personnel Benefits							
4510 - IMRF	\$ 33,351	\$ 28,732	\$ 20,380	\$ 25,000	\$ 42,000	106.1%	68.0%
4510-01 ERI	\$ -	\$ 36,364	\$ -	\$ -	\$ -	---	---
4515 - 457b	\$ -	\$ 53,914	\$ -	\$ -	\$ -	---	---
4516 - RHS Account	\$ -	\$ -	\$ -	\$ -	\$ -	---	---
4520 - FICA	\$ 27,940	\$ 32,996	\$ 31,488	\$ 29,000	\$ 31,500	0.0%	8.6%
4530 - Health Insurance	\$ 34,780	\$ 26,686	\$ 47,166	\$ 18,422	\$ 19,300	-59.1%	4.8%
4531 - H.S.A. Contribution	\$ 7,060	\$ 4,640	\$ 9,600	\$ 4,800	\$ 5,120	-46.7%	6.7%
4540 - Dental Insurance	\$ 1,967	\$ 2,821	\$ 3,805	\$ 2,400	\$ 2,425	-36.3%	1.0%
4550 - Life Insurance	\$ 1,425	\$ 1,486	\$ 710	\$ 555	\$ 575	-19.0%	3.6%
4570 - Unemployment Ins	\$ 1,270	\$ 1,863	\$ 1,232	\$ 1,900	\$ 2,000	62.3%	5.3%
TOTAL	\$ 107,792	\$ 189,502	\$ 114,381	\$ 82,077	\$ 102,920	-10.0%	25.4%
Contractual Services							
5600 - Professional/Technical	\$ 3,852	\$ 23,099	\$ 15,000	\$ 78,000	\$ 100,000	566.7%	28.2%
5601 - Codification	\$ 2,399	\$ 9,571	\$ 3,500	\$ 5,000	\$ 5,000	42.9%	0.0%
5605 - Training/Conferences	\$ -	\$ 2,625	\$ 10,000	\$ 117	\$ 10,000	0.0%	8447.0%
5610 - Membership/Assoc Fees	\$ 10,020	\$ 9,074	\$ 10,000	\$ 9,500	\$ 10,000	0.0%	5.3%
5615 - Meetings	\$ 903	\$ 2,559	\$ 4,000	\$ 2,500	\$ 3,000	-25.0%	20.0%
5620 - Advertising & Publications	\$ 1,522	\$ 250	\$ 500	\$ 800	\$ 1,000	100.0%	25.0%
5625 - Terrace Leaves Newsletter	\$ 17,560	\$ 16,960	\$ 3,000	\$ 14,910	\$ 15,600	420.0%	4.6%
5650 - Physical Exams	\$ 121	\$ -	\$ -	\$ 50	\$ -	---	-100.0%
5651 - Employee Assistance Program	\$ 576	\$ 2,876	\$ 1,000	\$ 11,200	\$ 11,200	1020.0%	0.0%
5655 - Equipment Lease & Rental	\$ 360	\$ 330	\$ 380	\$ 500	\$ 500	31.6%	0.0%
5660 - Equipment Maint & Repair	\$ 3,561	\$ 1,906	\$ 1,800	\$ 2,000	\$ 2,000	11.1%	0.0%
5660-01 Equip. Serv. Agreement	\$ 480	\$ 760	\$ 500	\$ 1,648	\$ 1,700	240.0%	3.2%



**CITY OF OAKBROOK TERRACE
EXECUTIVE ADMINISTRATION
2024/2025 BUDGET
GENERAL FUND - DEPARTMENT 01-01**

	Actual 21/22	Actual 22/23	Approved Budget 23/24	Department Estimated 23/24	Adopted Budget 24/25	% Change In 23-24 Budget To FY24/25 Budget	% Change In 23-24 Estimate
5665 - Telephone Service	\$ 4,054	\$ 6,923	\$ 5,520	\$ 7,000	\$ 7,500	35.9%	7.1%
5668 - Communications	\$ 34,719	\$ 33,985	\$ 20,000	\$ 35,000	\$ 35,000	75.0%	0.0%
5671 - General Legal Services	\$ 111,343	\$ 141,804	\$ 100,000	\$ 250,000	\$ 275,000	175.0%	10.0%
5672 - Prosecutions	\$ 46,989	\$ 57,234	\$ 50,000	\$ 62,000	\$ 65,000	30.0%	4.8%
5673 - Litigation	\$ 18,785	\$ 115,192	\$ 30,000	\$ 100,000	\$ 115,000	283.3%	15.0%
5673-01 Online Hotel Settlement	\$ -	\$ -	\$ -	\$ -	\$ -	---	---
5673-02 Sales Tax Audit Contingency	\$ 4,417	\$ 3,518	\$ 2,500	\$ -	\$ 2,500	0.0%	---
5674 - Labor Relations	\$ 44,318	\$ 92,249	\$ 60,000	\$ 50,000	\$ 85,000	41.7%	70.0%
5675 - Admin Hearing Services	\$ 3,534	\$ 1,160	\$ 3,500	\$ 1,500	\$ 2,000	-42.9%	33.3%
5677 - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	---	---
5677-01 COVID Expenses	\$ 7,616	\$ 1,173	\$ -	\$ 300	\$ -	---	-100.0%
5677-02 COVID Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	---	---
5700 - Public Information	\$ 4,425	\$ 5,490	\$ 4,425	\$ 4,425	\$ 5,000	13.0%	13.0%
5780 - Special Events Programming	\$ 49,576	\$ 116,203	\$ 117,000	\$ 131,000	\$ 100,600	-14.0%	-23.2%
5781 - July 4th Programming	\$ 83,516	\$ 67,506	\$ 92,850	\$ 82,706	\$ 85,000	-8.5%	2.8%
5782 - Sponsorship	\$ -	\$ 5,000	\$ 10,000	\$ 1,035	\$ 5,000	-50.0%	383.1%
5785 - Library Services	\$ 20,844	\$ 19,895	\$ 17,000	\$ 20,000	\$ 20,000	17.6%	0.0%
5790 - Residents Security Rebate	\$ 1,340	\$ 2,626	\$ 2,500	\$ 1,640	\$ 2,500	0.0%	52.4%
TOTAL	\$ 476,828	\$ 739,968	\$ 564,975	\$ 872,831	\$ 965,100	70.8%	10.6%
Commodities							
6110 - Books & Publications	\$ 591	\$ 192	\$ 500	\$ 100	\$ 500	0.0%	400.0%
6120 - Office Supplies	\$ 4,088	\$ 4,086	\$ 2,500	\$ 5,000	\$ 5,000	100.0%	0.0%
6125 - Office Furniture	\$ -	\$ -	\$ -	\$ 3,438	\$ -	---	-100.0%
6130 - Supplies	\$ 5,587	\$ 4,363	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	0.0%
6150 - Software	\$ -	\$ 11,869	\$ 2,880	\$ 14,500	\$ 3,000	4.2%	-79.3%
6151 - Hardware	\$ 2,682	\$ -	\$ 10,000	\$ -	\$ 7,500	-25.0%	---
6165 - Recognition	\$ 2,974	\$ 5,023	\$ 5,000	\$ 10,837	\$ 11,000	120.0%	1.5%
6170 - Postage	\$ 334	\$ 473	\$ 2,000	\$ 1,500	\$ 2,000	0.0%	33.3%
6190 - Non-capital equipment	\$ -	\$ -	\$ -	\$ -	\$ -	---	---
TOTAL	\$ 16,256	\$ 26,006	\$ 26,880	\$ 39,375	\$ 33,000	22.8%	-16.2%
Executive Administration Total	\$ 996,585	\$ 1,426,024	\$ 1,149,196	\$ 1,420,317	\$ 1,479,075	28.7%	4.1%

NARRATIVE REPORT

Department:	Executive Administration	Date:	January 2024 – FY25
Activity:	01-01	Prepared By:	Jim Ritz/Amy Raffel

Object Number	Narrative	FY24 Budget	FY25 Proposed
4110	Full-Time	\$318,395	\$257,055
	The budgeted amount represents the salary for the City Administrator, and the Assistant to the City Administrator. It also includes a newly created full-time position for a Media Specialist/Special Events Coordinator.		
4130	Part-time Regular	\$23,211	\$25,500
	Budgeted amount represents a part-time salary for an administrative assistant. This position is split between Executive Administration and Finance.		
4140	Part-time Other	\$70,000	\$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	\$13,664	\$10,000
	Budgeted amount includes all salary related costs for the Police Department regarding working the City's Special Events.		
4155	Public Services – Special Events	\$11,827	\$12,250
	Budgeted amount includes all salary related costs for the Public Services Department regarding working the City's Special Events.		
4156	Sick Pay Incentive	\$1,600	\$2,250
	Requested amount funds the City's incentive program for all eligible employees.		
4157	Admin – Special Events	\$4,263	\$1,000
	Budgeted amount includes all salary related costs for the Administrative Department regarding working the City's Special Events.		
4500	Other Personnel Benefits	\$114,381	\$102,920
	These benefits include IMRF, 457b, FICA, H.S.A. contributions, unemployment insurance, life insurance, and dental & health for eligible persons. Separate schedules in Finance files.		
5600	Professional/Technical	\$15,000	\$100,000

NARRATIVE REPORT

Department:	Executive Administration	Date:	January 2024 – FY25
Activity:	01-01	Prepared By:	Jim Ritz/Amy Raffel

Object Number	Narrative	FY24 Budget	FY25 Proposed
	Budgeted amount includes a Classification and Compensation Study, and an Organizational Study. Northern IL Governmental Studies Strategic Plan. Grant writing Administrative Consulting \$25k H/R service provider (payroll costs included in Finance department) \$60k		
5601	Codification	\$3,500	\$5,000
	Codification software provider, Civicpay, will be our service provider going forward. Which should provide a significant cost reduction.		
5605	Training/Conferences	\$10,000	\$10,000
	Travel and attendance costs associated with executive staff training and conferences.		
5610	Membership/Association Fees	\$10,000	\$10,000
	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.		
5615	Meetings	\$4,000	\$3,000
	The City plans to host Chamber of Commerce meetings throughout the year.		
5620	Advertising & Publications	\$500	\$1,000
5625	Terrace Leaves Newsletter	\$3,000	\$15,600
	Media Specialist will produce the Bi-monthly publication. This will result in a significant decrease to this line item in FY24. Remaining amount is the cost of bulk mailings. FY25 Account increased because Media Specialist not hired.		
5651	Employee Assistance Program	\$1,000	\$11,200
	Employee assistance program that offers workplace support, training and life enrichment services. All employees being charged to this line item.		
5655	Equipment Lease & Rental	\$380	\$500
5660	Equipment Maintenance & Repair	\$1,800	\$2,000
	Department's share of copier machine use and maintenance, along with phone system repairs.		

NARRATIVE REPORT

Department:	Executive Administration	Date:	January 2024 – FY25
Activity:	01-01	Prepared By:	Jim Ritz/Amy Raffel

Object Number	Narrative	FY24 Budget	FY25 Proposed
5660-01	Equipment Service Agreement	\$500	\$1,700
5665	Telephone Service	\$5,520	\$7,500
	This figure is the calculated split between all City departments for telephone system charges.		
5668	Communications	\$20,000	\$35,000
	Budgeted amount is for cell phone service for the City Administrator, and the Assistant to the City Administrator. The communications budget was significantly reduced due to the planned hiring of a Media Specialist. Funds set aside for any overlap that may occur with MECO consulting as the Media Specialist gets up to speed.		
5671	General Legal Services	\$100,000	\$175,000
	Budgeted figure is for the fees from the Office of the City Attorney and any other general legal service costs.		
5672	Prosecutions	\$50,000	\$50,000
	The amount reflects both regular prosecutions and the in-house DUI prosecution of offenses. John Fiotti, City Prosecutor		
5673	Litigation	\$30,000	\$50,000
	Budget figure represents litigation services from the City Attorney and other legal firms assisting the City.		
5673-02	Sales Tax Audit Contingency	\$2,500	\$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	\$60,000	\$60,000
	The amount reflects legal fees for human resources related issues. A \$20,000 increase due to Police Department union negotiations taking place in Fiscal Year 2024.		
5675	Administrative Hearing Services	\$3,500	\$2,000
	Fees provide for an administrative hearing officer required for violations related to the towing ordinance and the business and residential rental licensing program.		

NARRATIVE REPORT

Department:	Executive Administration	Date:	January 2024 – FY25
Activity:	01-01	Prepared By:	Jim Ritz/Amy Raffel

Object Number	Narrative	FY24 Budget	FY25 Proposed																														
5700	Public Information	\$4,425	\$5,000																														
	Requested amount represents the annual amount for webhosting.																																
5780	Special Events Programming	\$117,000	\$100,600																														
	<div>This budget provides funds for various holiday and special events that occur throughout the year including:</div> <table><tr><td>Pumpkins in the Park</td><td>\$6,000</td><td>\$5,500</td></tr><tr><td>Veterans Day Luncheon</td><td>\$4,000</td><td>\$1,400</td></tr><tr><td>Christmas Event</td><td>\$9,000</td><td>\$8,000</td></tr><tr><td>Concerts In The Park</td><td>\$90,000</td><td>\$80,000</td></tr><tr><td>Luminaries</td><td>\$5,000</td><td>\$2,500</td></tr><tr><td>Egg Hunt & Kite Fly</td><td><u>\$3,000</u></td><td><u>\$3,200</u></td></tr><tr><td></td><td>\$117,000</td><td>\$100,600</td></tr></table>	Pumpkins in the Park	\$6,000	\$5,500	Veterans Day Luncheon	\$4,000	\$1,400	Christmas Event	\$9,000	\$8,000	Concerts In The Park	\$90,000	\$80,000	Luminaries	\$5,000	\$2,500	Egg Hunt & Kite Fly	<u>\$3,000</u>	<u>\$3,200</u>		\$117,000	\$100,600											
Pumpkins in the Park	\$6,000	\$5,500																															
Veterans Day Luncheon	\$4,000	\$1,400																															
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Egg Hunt & Kite Fly	<u>\$3,000</u>	<u>\$3,200</u>																															
	\$117,000	\$100,600																															
5781	July 4 th Programming	\$92,850	\$85,000																														
	<table><tr><td>Fireworks</td><td>\$30,400</td><td>\$30,400</td></tr><tr><td>Rides</td><td>\$2,400</td><td>\$1,500</td></tr><tr><td>July 4th Parade</td><td>\$7,500</td><td>\$4,000</td></tr><tr><td>Catering</td><td>\$20,500</td><td>\$22,500</td></tr><tr><td>Production Costs</td><td>\$5,000</td><td>4,000</td></tr><tr><td>Table, Chair, Tent and Cart Rental</td><td>\$7,800</td><td>\$14,350</td></tr><tr><td>Variety Artists</td><td>\$3,000</td><td>\$1,500</td></tr><tr><td>Band Fees</td><td>\$7,700</td><td>\$5,000</td></tr><tr><td>Misc (Decorations, Raffle Gifts)</td><td><u>\$8,550</u></td><td><u>\$1,750</u></td></tr><tr><td></td><td>\$92,850</td><td>\$85,000</td></tr></table>	Fireworks	\$30,400	\$30,400	Rides	\$2,400	\$1,500	July 4 th Parade	\$7,500	\$4,000	Catering	\$20,500	\$22,500	Production Costs	\$5,000	4,000	Table, Chair, Tent and Cart Rental	\$7,800	\$14,350	Variety Artists	\$3,000	\$1,500	Band Fees	\$7,700	\$5,000	Misc (Decorations, Raffle Gifts)	<u>\$8,550</u>	<u>\$1,750</u>		\$92,850	\$85,000		
Fireworks	\$30,400	\$30,400																															
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Misc (Decorations, Raffle Gifts)	<u>\$8,550</u>	<u>\$1,750</u>																															
	\$92,850	\$85,000																															
5782	Sponsorship	\$10,000	\$5,000																														
5785	Library Services	\$17,000	\$20,000																														
	<div>Gross cost for Oakbrook Terrace residents to use the Villa Park Public Library. Household pays 20% of the library rate.</div> <table><tr><td></td><td>Rental</td><td>Home</td></tr><tr><td>May 1, 2023:</td><td>\$46</td><td>\$57</td></tr><tr><td>May 1, 2024:</td><td>\$47</td><td>\$60</td></tr></table>		Rental	Home	May 1, 2023:	\$46	\$57	May 1, 2024:	\$47	\$60																							
	Rental	Home																															
May 1, 2023:	\$46	\$57																															
May 1, 2024:	\$47	\$60																															

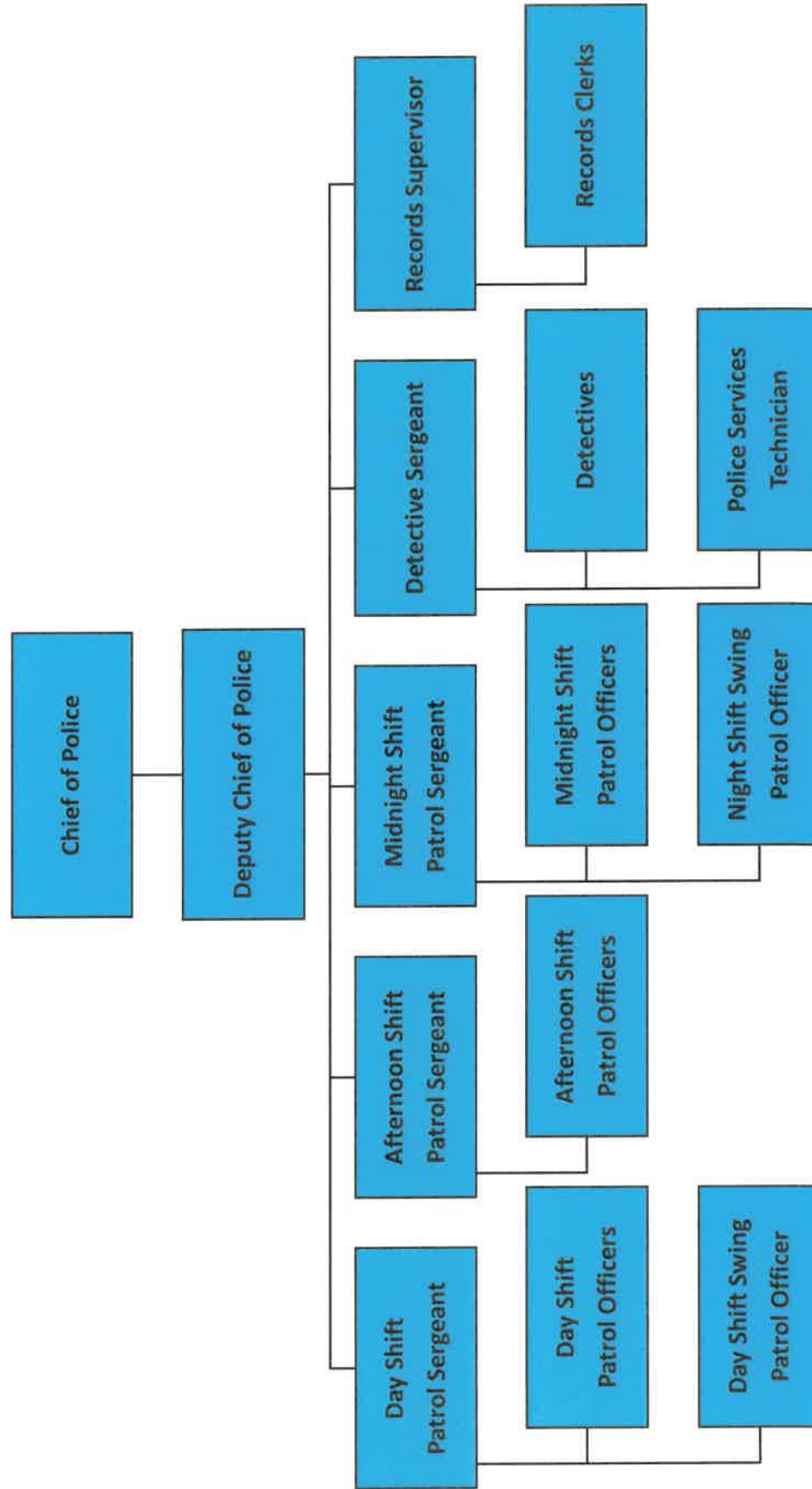
NARRATIVE REPORT

Department:	Executive Administration	Date:	January 2024 – FY25
Activity:	01-01	Prepared By:	Jim Ritz/Amy Raffel

Object Number	Narrative	FY24 Budget	FY25 Proposed
5790	Residents Security Rebate	\$2,500	\$2,500
	A one-time rebate up to \$150 is offered to owner-occupied residents to install a security camera.		
6110	Books & Publications	\$500	\$500
6120	Office Supplies	\$2,500	\$5,000
6130	Supplies	\$4,000	\$4,000
6150	Software	\$2,880	\$3,000
	Annual cloud-based agenda meeting management software subscription fee.		
6151	Hardware	\$10,000	\$7,500
	Budgeted cost of hardware associated with the transition to conducting business paperlessly. Tablets for Council members. Replacement of Admin computers.		
6165	Recognition	\$5,000	\$11,000
	This line item funds employee career milestone awards, retirement plaques, staff appreciation dinner, staff appreciation gift cards and commemoration of events.		
6170	Postage	\$2,000	\$2,000

Oakbrook Terrace Police Department

Organizational Chart



CITY OF OAKBROOK TERRACE

POLICE DEPARTMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Estimated	FY 2025 Adopted
Department Summary					
Salaries & Wages	\$ 2,652,150	\$ 2,641,032	\$ 2,814,037	\$ 2,525,449	\$ 3,087,416
Benefits	2,360,726	2,397,477	2,440,527	2,390,236	2,467,207
Contractual Services	398,796	426,230	467,623	483,540	521,035
Commodities	72,710	96,317	103,340	95,292	118,976
Capital	-	-	-	-	-
Department Totals	\$ 5,484,382	\$ 5,561,056	\$ 5,825,527	\$ 5,494,517	\$ 6,194,634

Department Performance Measures

Inputs	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Estimated
Number of full-time employees	26	26	21	23	25
Number of part-time/seasonal employees	8	8	0	0	0
Department Expenditures	\$ 5,387,425	\$ 5,515,036	\$ 5,484,382	\$ 5,561,056	\$ 5,494,517
City Police Pension Contribution	\$ 1,378,856	\$ 1,493,842	\$ 1,561,329	\$ 1,557,730	\$ 1,563,231
Pension Contribution as a % of Total Expenses	26%	27%	28%	28%	28%

Outputs	Per Calendar Year				
	2019	2020	2021	2022	2023
Traffic Collision Investigations	455	386	327	358	431
Administrative Tows	62	48	32	46	56
Incident Investigations	559	502	572	542	508
Traffic Citations	944	1,154	1,153	1,028	1,115
Parking Citations	676	445	29	128	152
Arrests	180	150	31	181	213

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	
Increase Seatbelt Enforcement through grant funding			X	

**CITY OF OAKBROOK TERRACE
GENERAL FUND - POLICE DEPARTMENT**

MISSION STATEMENT

The Mission of the Oakbrook Terrace Police Department is to safeguard life and property, preserve the peace, prevent, and detect crime, enforce the law, and protect the rights of all citizens. We are committed to working in partnership with the community to identify and resolve issues that impact public safety.

GOALS

- To 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 national disasters as well as ensuring additional safety measures as will be demonstrated at this year's 4th of July event.

FY 2023-2024 ACCOMPLISHMENTS

1. Hosted the National Night Out event at the Oakbrook Terrace Police Department where food and entertainment were provided to promote engagement between the community and the Police Department.
2. Hosted an Oakbrook Terrace Police engagement area at the 4th of July Celebration to have the community children interact with members of the Police Department and become more comfortable approaching police officers.
3. Provided traffic management and safety during the 4th of July Celebration parade, lunch, and fireworks show while working with local paramedics to ensure a plan was in place for disaster mitigation and response.
4. Provided security for the Summer Concert Series at Terrace View Park.
5. Participated in the annual Cop on a Roof Top in order to raise money for the Special Olympics.

6. Engaged with numerous other municipalities while bringing the Oakbrook Terrace Police Comfort Dogs Caine and Pickles to events at schools, retirement homes, and Police Departments.
7. Engaged with Salt Creek School in a read to a dog program where the Oakbrook Terrace Police Comfort Dogs were brought to the school and the children would read books to them.
8. Participated in Safety Saturday through DuPage County.
9. Participated in the Touch-A-Truck event at Heritage Park and Salt Creek School.
10. Participated in Shop with a Cop along-side DuPage County Sheriff's and multiple other jurisdictions.
11. Two Department members are assigned to the Northern Illinois Police Alarm System (NIPAS) Mobile Field Force. One member has been assigned to the Mobile Patrol Team and Special Weapons Team and the other is the NIPAS Mobile Field Force Team Commander. The Oakbrook Terrace Police members assigned to NIPAS responded to multiple calls for assistance throughout the year.
12. One Oakbrook Terrace Police Officer is assigned to the DuPage County MERIT Forensic Investigative Unit (FIU). The member has responded to multiple call outs and assisted with multiple investigations.
13. One Oakbrook Terrace Police Detective is assigned to the DuPage County Merit Major Crimes Unit (MCU). This member has been assigned to multiple investigations and assisted the MERIT MCU with multiple investigations.
14. One Oakbrook Terrace Police member is assigned to the MERIT Public Integrity Team (PIT) and assists with investigating officer-involved shootings.
15. The Oakbrook Terrace Police Department was assigned to a shooting at the Hilton Suites where approximately 82 assisting officers and detectives arrived to assist. The Oakbrook Terrace Police Department commanded the scene with the assistance of the MERIT FIU, MERIT MCU, MERIT SWAT, and local paramedics. The Investigations Division completed a thorough investigation which led to charges of First-Degree Murder. After the major incident, our Investigations Division participated in information sharing at a symposium on gun violence at hotels and large gatherings throughout DuPage County, which was hosted by the Department of Homeland Security and attended by local hotel owners and other local law enforcement.

16. Improved and modernized the Oakbrook Terrace Police Department uniform and equipment to include modern uniform shirts and updated Tasers.
17. Continued training on use of force, specialized intermediate weapons, and de-escalation training to reduce the level of force needed to meet our lawful objectives.
18. Enhanced patrol strategies to better ensure maximized coverage and efficiency to deter crime throughout the City of Oakbrook Terrace.
19. Organized Retail Theft enforcement through the Illinois Attorney General's grant funding where a covert vehicle was purchased, and overtime authorized for officers to be assigned to actively pursue organized retail theft offenders. This led to a multi-jurisdictional, multi-million-dollar, ongoing financial crimes enterprise being thwarted with felony charges against the offenders in our jurisdiction as well as felony charges in Cook County, IL.

FY 2024-2025 OBJECTIVES

- Continue to reduce exposure to liability through training.
- Continue the Department's community relations program.
- Recruit and retain qualified police officers.
- Increase DUI enforcement through proactive patrol and grant funding.
- Increase seatbelt enforcement through proactive patrol and grant funding.
- Decrease Retail Theft offenses through proactive patrol and grant funding.
- Add an officer to the MERIT Major Crash Reconstruction Team (MCRT).





CITY OF OAKBROOK TERRACE
POLICE DEPARTMENT
2024/2025 BUDGET
GENERAL FUND - DEPARTMENT 01-02

	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Department Estimated 23/24	Adopted Budget 24/25	% Change In 23/24 Budget To FY24/25	% Change In 23/24 Estimate Budget
Salaries & Wages	\$ 2,652,150	\$ 2,641,032	\$ 2,814,037	\$ 2,525,449	\$ 3,087,416	9.7%	22.3%
Other Personnel Benefits	\$ 2,360,726	\$ 2,397,477	\$ 2,440,527	\$ 2,390,236	\$ 2,467,207	1.1%	3.2%
Contractual Services	\$ 398,796	\$ 426,230	\$ 467,623	\$ 483,540	\$ 521,035	11.4%	7.8%
Commodities	\$ 72,710	\$ 96,317	\$ 103,340	\$ 95,292	\$ 118,976	15.1%	24.9%
Police Department Total	\$ 5,484,382	\$ 5,561,056	\$ 5,825,527	\$ 5,494,517	\$ 6,194,634	6.3%	12.7%

Salaries & Wages							
4110-01 - Full-time Administrative	\$ 525,958	\$ 532,018	\$ 512,594	\$ 553,533	\$ 563,560	9.9%	1.8%
4110-02 - Full-time Sergeants	\$ 370,306	\$ 374,011	\$ 384,995	\$ 356,302	\$ 405,404	5.3%	13.8%
4110-03 - Full-time Patrol Officers	\$ 1,119,825	\$ 1,226,455	\$ 1,241,841	\$ 1,123,395	\$ 1,360,542	9.6%	21.1%
4110-04 - Full-time Investigations	\$ 226,017	\$ 130,985	\$ 326,069	\$ 142,255	\$ 344,638	5.7%	142.3%
4111-02 - Court Stand-by Sgts	\$ 657	\$ 922	\$ 109	\$ 600	\$ 800	636.1%	33.3%
4111-03 - Court Stand-by Patrol	\$ 3,549	\$ 3,057	\$ 1,970	\$ 1,500	\$ 2,500	26.9%	66.7%
4111-04 - Court Stand-by Invest	\$ -	\$ 218	\$ 750	\$ -	\$ 750	0.0%	---
4120-01 - Overtime Administrative	\$ 1,872	\$ 2,514	\$ 6,594	\$ 2,500	\$ 2,500	-62.1%	0.0%
4120-02 - Overtime Sergeants	\$ 26,912	\$ 32,204	\$ 28,358	\$ 37,000	\$ 35,000	23.4%	-5.4%
4120-03 - Overtime Patrol Officers	\$ 238,952	\$ 207,376	\$ 120,707	\$ 192,903	\$ 200,000	65.7%	3.7%
4120-04 - Overtime Investigations	\$ 1,850	\$ 1,846	\$ 4,700	\$ 3,476	\$ 10,000	112.8%	187.7%
4130-00 - Part-time Regular	\$ -	\$ -	\$ 25,435	\$ -	\$ 25,435	0.0%	---
4150-02 - Court Time Sergeants	\$ 3,058	\$ 3,785	\$ 2,517	\$ 3,000	\$ 2,517	0.0%	-16.1%
4150-03 - Court Time Patrol Off.	\$ 21,308	\$ 20,731	\$ 28,732	\$ 18,000	\$ 21,000	-26.9%	16.7%
4151-00 - PD - National Night Out Wages	\$ 478	\$ 1,076	\$ 1,500	\$ 1,076	\$ 1,500	0.0%	39.4%
4155-00 - PS - National Night Out Wages	\$ 641	\$ 1,117	\$ 1,500	\$ 1,117	\$ 1,500	0.0%	34.3%
4157-00 - Admin - National Night Out W	\$ 108	\$ 200	\$ 300	\$ 200	\$ 300	0.0%	50.0%
4160-02 - Holiday Pay Sergeants	\$ 12,269	\$ 15,513	\$ 16,711	\$ 15,440	\$ 16,000	-4.3%	3.6%
4160-03 - Holiday Pay Patrol Off.	\$ 32,407	\$ 46,445	\$ 54,600	\$ 45,620	\$ 50,000	-8.4%	9.6%
4160-04 - Holiday Pay Investigations	\$ 9,314	\$ 3,027	\$ 14,068	\$ 3,074	\$ 5,000	-64.5%	62.7%
4170-01 - Vacation Buy Back Admin	\$ 3,543	\$ 18,178	\$ 2,986	\$ 2,986	\$ 3,000	0.5%	0.5%
4170-02 - Vacation Buy Back Sgts	\$ 13,598	\$ 6,347	\$ 5,015	\$ 5,015	\$ 5,000	-0.3%	-0.3%
4170-03 - Vacation Buy Back Patrol	\$ 17,661	\$ 4,142	\$ 14,716	\$ 10,000	\$ 12,000	-18.5%	20.0%
4170-04 - Vacation Buy Back Invest	\$ 209	\$ 5,160	\$ 4,457	\$ 4,457	\$ 5,000	12.2%	12.2%
4171-00 - Sick Leave Buy Back	\$ 16,081	\$ -	\$ 8,469	\$ -	\$ 8,469	0.0%	---
4190-00 - Top of the Range Award	\$ 5,579	\$ 3,705	\$ 4,344	\$ 2,000	\$ 5,000	15.1%	150.0%
TOTAL	\$ 2,652,150	\$ 2,641,032	\$ 2,814,037	\$ 2,525,449	\$ 3,087,416	9.7%	22.3%

Other Personnel Benefits							
4510-00 - IMRF	\$ 39,838	\$ 33,122	\$ 29,181	\$ 31,800	\$ 42,000	43.9%	32.1%
4510-01 - ERI	\$ -	\$ 31,684	\$ -	\$ -	\$ -	---	---
4520-01 - FICA Administrative	\$ 40,129	\$ 41,943	\$ 42,263	\$ 40,993	\$ 43,112	2.0%	5.2%
4520-02 - FICA Sergeants	\$ 32,256	\$ 31,050	\$ 33,484	\$ 31,992	\$ 33,000	-1.4%	3.2%
4520-03 - FICA Patrol Officers	\$ 105,287	\$ 109,159	\$ 112,534	\$ 111,966	\$ 115,000	2.2%	2.7%
4520-04 - FICA Investigations	\$ 17,298	\$ 10,607	\$ 26,778	\$ 17,750	\$ 20,000	-25.3%	12.7%
4530-01 - Health Ins. Administrative	\$ 89,474	\$ 80,198	\$ 100,649	\$ 72,700	\$ 68,600	-31.8%	-5.6%
4531-01 - H.S.A. Contrib Admin.	\$ 16,515	\$ 14,960	\$ 16,800	\$ 16,800	\$ 12,800	-23.8%	-23.8%
4531-02 - H.S.A. Contrib. Union	\$ 68,950	\$ 67,360	\$ 72,000	\$ 72,000	\$ 84,480	17.3%	17.3%
4535-02 - Health/Dental Sergeants	\$ 82,033	\$ 84,786	\$ 85,611	\$ 92,985	\$ 88,688	3.6%	-4.6%
4535-03 - Health/Dental Patrol	\$ 250,399	\$ 289,801	\$ 257,663	\$ 245,400	\$ 282,867	9.8%	15.3%
4535-04 - Health/Dental Invest	\$ 27,882	\$ 14,806	\$ 69,360	\$ 61,691	\$ 68,710	-0.9%	11.4%
4535-05 - Health Insurance OPEB	\$ 12,317	\$ 12,455	\$ 11,436	\$ 12,500	\$ 13,000	13.7%	4.0%
4540-01 - Dental Ins. Administrative	\$ 4,179	\$ 3,856	\$ 4,793	\$ 4,341	\$ 4,800	0.1%	10.6%
4550-01 - Life Ins. Administrative	\$ 1,205	\$ 1,179	\$ 1,138	\$ 1,161	\$ 1,200	5.5%	3.4%
4550-02 - Life Ins. Sergeants	\$ 863	\$ 875	\$ 929	\$ 915	\$ 950	2.3%	3.8%



CITY OF OAKBROOK TERRACE
POLICE DEPARTMENT
2024/2025 BUDGET
GENERAL FUND - DEPARTMENT 01-02

	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Department Estimated 23/24	Adopted Budget 24/25	% Change In 23/24 Budget To FY24/25 Budget	% Change In 23/24 Estimate
4550-03 - Life Ins. Patrol Officers	\$ 2,655	\$ 3,014	\$ 3,042	\$ 2,866	\$ 3,200	5.2%	11.7%
4550-04 - Life Ins. Investigations	\$ 540	\$ 324	\$ 844	\$ 708	\$ 750	-11.1%	5.9%
4560-00 - Police Pension	\$ 1,561,329	\$ 1,557,730	\$ 1,563,231	\$ 1,563,231	\$ 1,575,000	0.8%	0.8%
4570-01 - Unemployment Ins. Adm.	\$ 1,981	\$ 1,731	\$ 2,110	\$ 2,110	\$ 2,200	4.3%	4.3%
4570-02 - Unemployment Ins. Serg.	\$ 982	\$ 1,036	\$ 1,055	\$ 1,055	\$ 1,100	4.3%	4.3%
4570-03 - Unemployment Ins. Patrol	\$ 3,963	\$ 5,455	\$ 4,572	\$ 4,572	\$ 5,000	9.4%	9.4%
4570-04 - Unemployment Ins. Invest	\$ 654	\$ 346	\$ 1,055	\$ 700	\$ 750	-28.9%	7.1%
TOTAL	\$ 2,360,726	\$ 2,397,477	\$ 2,440,527	\$ 2,390,236	\$ 2,467,207	1.1%	3.2%
Contractual Services							
5600 - Professional/Technical	\$ -	\$ 1,164	\$ 1,000	\$ 15,000	\$ 5,000	400.0%	-66.7%
5605 - Training/Conferences	\$ 10,855	\$ 15,683	\$ 19,136	\$ 14,601	\$ 36,782	92.2%	151.9%
5607 - Continuing Education	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500	0.0%	---
5610 - Membership & Association	\$ 690	\$ 906	\$ 1,050	\$ 1,000	\$ 1,050	0.0%	5.0%
5611 - Support Services	\$ 15,166	\$ 22,659	\$ 20,501	\$ 21,521	\$ 20,910	2.0%	-2.8%
5612 - Crime Free Housing	\$ -	\$ -	\$ 300	\$ -	\$ 300	0.0%	---
5615 - Meeting Reimbursement	\$ -	\$ 25	\$ -	\$ -	\$ -	---	---
5635 - Deductible Payments	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	---	0.0%
5655 - Equipment Lease & Rental	\$ 527	\$ -	\$ 530	\$ 530	\$ 530	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 6,986	\$ 3,463	\$ 5,700	\$ 3,500	\$ 5,700	0.0%	62.9%
5660-01 Equipment Service Agreement	\$ 12,611	\$ 6,176	\$ 11,973	\$ 7,500	\$ 8,000	-33.2%	6.7%
5663 - Vehicle Maint & Repair	\$ 18,867	\$ 20,105	\$ 25,000	\$ 38,000	\$ 25,000	0.0%	-34.2%
5665 - Telephone Service	\$ 4,299	\$ 6,494	\$ 5,100	\$ 5,800	\$ 6,000	17.6%	3.4%
5668 - Communications	\$ 10,723	\$ 10,960	\$ 11,550	\$ 11,000	\$ 11,250	-2.6%	2.3%
5680 - DuComm	\$ 248,398	\$ 253,585	\$ 279,633	\$ 279,633	\$ 304,313	8.8%	8.8%
5695 - Animal Control	\$ -	\$ 700	\$ 100	\$ -	\$ 100	0.0%	---
5705 - Filing Fees	\$ 687	\$ 718	\$ 1,000	\$ 132	\$ 1,000	0.0%	657.6%
5715 - Uniform & Equipment Allowance	\$ 19,106	\$ 23,717	\$ 29,950	\$ 21,425	\$ 31,300	4.5%	46.1%
5720 - Printing	\$ 672	\$ 2,027	\$ 2,000	\$ 1,375	\$ 2,000	0.0%	45.5%
5758 - Utilities	\$ 6,867	\$ 5,044	\$ 4,800	\$ 5,800	\$ 6,000	25.0%	3.4%
5770 - Building Maintenance	\$ 10,858	\$ 19,448	\$ 10,500	\$ 21,000	\$ 15,000	42.9%	-28.6%
5770-01 Build. Maint. Serv. Agreement	\$ 28,314	\$ 24,987	\$ 26,300	\$ 24,000	\$ 26,300	0.0%	9.6%
5780 - Special Events	\$ 3,169	\$ 7,369	\$ 8,000	\$ 10,723	\$ 10,000	25.0%	-6.7%
TOTAL	\$ 398,796	\$ 426,230	\$ 467,623	\$ 483,540	\$ 521,035	11.4%	7.8%
Commodities							
6110 - Books & Publications	\$ 473	\$ 219	\$ 600	\$ 303	\$ 600	0.0%	98.0%
6120 - Office Supplies	\$ 5,809	\$ 5,269	\$ 5,300	\$ 5,764	\$ 5,300	0.0%	-8.0%
6125 - Office Furniture	\$ -	\$ 2,300	\$ 3,000	\$ -	\$ 7,000	133.3%	---
6126 - Towing Expenses	\$ 772	\$ 333	\$ 500	\$ 466	\$ 500	0.0%	7.3%
6130 - Supplies	\$ 4,098	\$ 6,384	\$ 5,000	\$ 4,500	\$ 5,000	0.0%	11.1%
6131 - DUI Equipment	\$ -	\$ 343	\$ -	\$ -	\$ -	---	---
6150 - Software	\$ -	\$ 1,098	\$ -	\$ -	\$ -	---	---
6151 - Hardware	\$ 6,093	\$ 5,177	\$ -	\$ -	\$ 23,519	---	---
6170 - Postage	\$ 1,065	\$ 2,067	\$ 1,500	\$ 1,534	\$ 1,500	0.0%	-2.2%
6180 - Fuel	\$ 41,795	\$ 53,874	\$ 53,480	\$ 50,725	\$ 54,000	1.0%	6.5%
6190 - Non-Capital Equipment	\$ 12,606	\$ 19,253	\$ 33,960	\$ 32,000	\$ 21,557	-36.5%	-32.6%
TOTAL	\$ 72,710	\$ 96,317	\$ 103,340	\$ 95,292	\$ 118,976	15.1%	24.9%
Police Department Total	\$ 5,484,382	\$ 5,561,056	\$ 5,825,527	\$ 5,494,517	\$ 6,194,634	6.3%	12.7%

NARRATIVE REPORT

Department:	Police Department	Date:	January, 2024 – FY25
Activity:	01-02	Prepared By:	Chief Calvello

Object Number	Narrative	FY24 Budget	FY25 Proposed
4110	Full-time Salaries	\$2,465,498	\$2,674,144
	<p>Command and Administrative staff includes the Chief, Deputy Chief, Records Supervisor, and two Records Specialists. Union employees' salaries are based on negotiated contract. Budgeted amount includes Department staffing as follows:</p> <p>Administrative and Command Staff (5) \$512,594 \$563,560</p> <p>Sergeants (3) \$384,995 \$405,404</p> <p>Patrol Officers (13) \$1,219,841 (14 Officers) \$1,360,542</p> <p>Investigations Sergeant (1) & Investigators (2) \$326,069 \$344,638</p>		
4111	Court Stand-By	\$2,829	\$4,050
	<p>Budgeted amount is for officers' stand-by pay before court appearances, as per the contract.</p> <p>Sergeants \$710 \$800</p> <p>Patrol Officers \$3,169 \$2,500</p> <p>Investigators \$750 \$750</p>		
4120	Overtime	\$160,359	\$247,500
	<p>Overtime is categorized by personnel sub-division:</p> <p>Administrative Staff \$6,594 \$2,500</p> <p>Sergeants \$28,358 \$35,000</p> <p>Patrol Officers \$120,707 \$200,000</p> <p>Investigators \$4,700 \$10,000</p>		
4130	Part-Time Regular	\$25,435	\$25,435
	Tech Specialist (wasn't hired in FY24)		
4150	Court Time	\$31,249	\$23,517
	<p>Court Time includes officers' appearances in felony, misdemeanor, and traffic court for pre-trial motions and trials. Court time is broken out by personnel divisions:</p> <p>Sergeants' Court Appearances \$2,517 \$2,517</p> <p>Patrol Officers' Court Appearances \$28,732 \$21,000</p>		

NARRATIVE REPORT

Department:	Police Department	Date:	January, 2024 – FY25
Activity:	01-02	Prepared By:	Chief Calvello

Object Number	Narrative	FY24 Budget	FY25 Proposed
4151	Police – National Night Out Wages	\$1,500	\$1,500
	Budgeted amount includes all salary related costs for the Police Department regarding working the National Night Out event.		
4155	Public Services – National Night Out Wages	\$1,500	\$1,500
	Budgeted amount includes all salary related costs for the Public Services Department regarding working the National Night Out event.		
4157	Admin – National Night Out Wages	\$300	\$300
4160	Holiday Pay	\$85,379	\$71,000
	Budgeted amount is for Department personnel working paid holidays and holiday benefit by employment group, as per the contract: Sergeants \$16,711 \$16,000 Patrol Officers \$54,600 \$50,000 Investigators \$14,068 \$5,000		
4170	Vacation Buy Back	\$27,174	\$25,000
	Union employees are entitled to sell back one week of vacation, as per the contract. Request is based on assumption of one Investigator, one Sergeant, two Patrol Officers, and the Chief selling back vacation.		
4171	Sick Leave Buy Back	\$8,469	\$8,469
	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, as per the contract.		
4190	Top of the Range Award	\$4,344	\$5,000
	The top of the Range Award program is a way to provide a method for recognizing and financially rewarding the performance of employees who have reached the maximum of the salary range.		
4500	Other Personnel Benefits	\$2,440,527	\$2,467,207
	These benefits include IMRF, FICA, police pension, H.S.A. Contributions, and insurance for life, dental, health and unemployment.		

NARRATIVE REPORT

Department:	Police Department	Date:	January, 2024 – FY25
Activity:	01-02	Prepared By:	Chief Calvello

Object Number	Narrative	FY24 Budget	FY25 Proposed
5600	Professional & Technical Services	\$1,000	\$5,000
	Police Department's share of EAP services, in addition to miscellaneous other services that may be needed.		
5605	Training and Conferences	\$31,991	\$36,782
	NEMRT \$2,375 = 25 officers/civilians at \$95 each, plus \$3,000 course fees \$5,375 \$5,470 (additional authorized Officer) IL Homicide Investigation Association \$1,100 IL Tactical Officer's Association Conference \$780 NIPAS Training Luncheons \$100 Basic Academy Training \$4,696 \$9,392 (additional authorized Officer) PR-24 Instructor Recertification \$1,940 Forensic Anthropology Center \$6,100 (2 detectives – Tennessee) FBI-LEEDA Conference \$2,000 Other Training (In-House Training, Materials, Non-NEMRT Fees, etc.) \$10,000		
5607	Continuing Education	\$3,500	\$3,500
	Tuition reimbursement provided under terms of the Union contract.		
5610	Membership & Association Fees	\$1,050	\$1,050
	Illinois Law Enforcement Alarm System \$140 DuPage County Chiefs of Police Association \$300 Illinois Association of Chiefs of Police \$300 International Association of Chiefs of Police \$200 Illinois Police Association \$40 FBI-LEEDA \$50 IDIAI \$25		
5611	Support Services	\$20,501	\$20,910
	Merit Emergency Response Invest Team (MERIT) \$6,500 Leads Online Annual Support \$2,589 Northern Illinois Police Alarm System (NIPAS) \$1,785 Frontline Training Tracker Software Renewal \$1,274 PowerDMS \$2,197 DuPage Children's Center \$1,000 Continues on next page		

NARRATIVE REPORT

Department:	Police Department	Date:	January, 2024 – FY25
Activity:	01-02	Prepared By:	Chief Calvello

Object Number	Narrative	FY24 Budget	FY25 Proposed
5611	<div>Annual Evidence Software Support \$1,015</div> <div>Elmhurst PD Range Rental Fee \$750</div> <div>Transunion Detective Database \$900</div> <div>Police Lineup Cloud Software Maintenance \$600</div> <div>Critical Reach Annual Support Fee \$425</div> <div>Miscellaneous \$1,000</div>		
5612	Crime Free Housing	\$300	\$300
5635	Insurance Deductible Payments	\$0	\$1,000
5655	Equipment Lease & Rental	\$530	\$530
5660	Equipment Maintenance & Repair	\$5,700	\$5,700
	Budgeted amount is for annual service on departmental equipment including: Konica Minolta (PD Copier) \$3,000 Municipal Electronics (Radar recertification & repair) \$800 Miscellaneous \$1,900		
5660-01	Equipment Service Agreement	\$11,973	\$8,000
	<div>Vigilant Mobile LPR @ \$525/camera x 4 \$2,184</div> <div>B2B Networks – Phone System \$2,501</div> <div>Livescan Maintenance \$5,714</div>		
5663	Vehicle Maintenance & Repair	\$25,000	\$25,000
	Budgeted amount includes non-warranty vehicle repairs, car washes, and battery maintenance.		
5665	Telephone Service	\$5,100	\$6,000
	Department’s share of phone system charges.		
5668	Communication	\$11,550	\$11,250
	Ten (10) Verizon cellular telephones and thirteen (13) cellular modem service for Mobile Data Terminals.		
5680	DuComm	\$279,633	\$304,313
	<div>Fair share for 21 officers \$292,573</div> <div>Fair share of the new DuComm Communications Center \$11,740</div>		

NARRATIVE REPORT

Department:	Police Department	Date:	January, 2024 – FY25
Activity:	01-02	Prepared By:	Chief Calvello

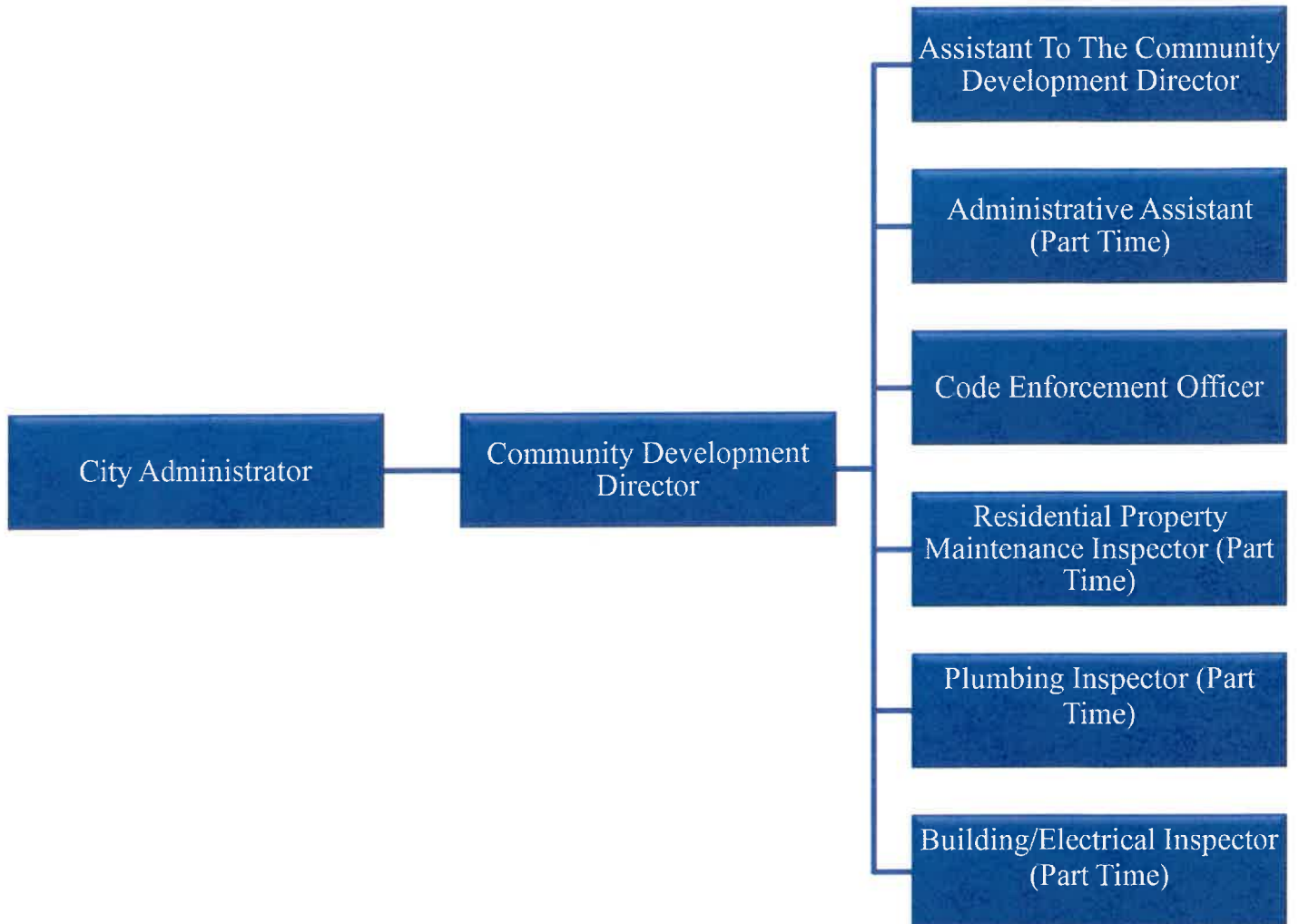
Object Number	Narrative	FY24 Budget	FY25 Proposed
5705	Filing Fees	\$1,000	\$1,000
	Processing fees, subpoena fees, notaries, and Live Scan fee for liquor licenses.		
5715	Uniform & Equipment Allowance	\$20,550	31,300
	Patrol Replacement - 4 Sergeants, 13 Patrol Officers & 2 Detectives \$14,250 +\$750 Additional Authorized Patrol Officer \$10,000 Detective Clothing Allowance (quarterly) - 3 Detectives \$2,700 Administrative (Chief, Deputy Chief, Records Personnel, \$3,600 Police Services Technician)		
5720	Printing	\$2,000	\$2,000
	Printing of forms, reports, business cards, citations, parking tickets, placards, etc.		
5758	Utilities	\$4,800	\$6,000
	Costs associated with the Police Station utilities.		
5770	Building Maintenance	\$10,500	\$15,000
	Costs associated with the Police Station maintenance.		
5770-01	Building Maintenance Service Agreement	\$26,300	\$26,300
	This line item includes building maintenance service agreements for floor mats, janitorial services, and HVAC services.		
5780	Special Events	\$12,000	\$10,000
	Costs associated with the Department's participation in the City's events including July 4 th and National Night Out; decorations; and community relations supplies.		
6110	Books & Publications	\$600	\$600
6120	Office Supplies	\$5,300	\$5,300
6125	Office Furniture	\$3,000	\$7,000
6126	Towing Expense	\$500	\$500
6130	Supplies	\$5,000	\$5,000
6150	Software	\$0	\$0

NARRATIVE REPORT

Department:	Police Department	Date:	January, 2024 – FY25
Activity:	01-02	Prepared By:	Chief Calvello

Object Number	Narrative	FY24 Budget	FY25 Proposed
6151	Hardware	\$0	\$23,519
	Livescan replacement \$16,610 3 laptop computers replacements \$2,928 (\$976 each) 3 report writing desktop computers replacements \$3,981 (\$1,327 each)		
6170	Postage	\$1,500	\$1,500
6180	Fuel	\$53,480	\$54,000
	Approximately 14,000 gallons of gasoline for police vehicles based on \$3.86 per gallon.		
6190	Non-Capital Equipment	\$33,960	\$44,100 \$21,557
Moved to #6151 Moved to #6151	<div> <div></div> <div> Ammunition (Pistol) \$1,260 Ammunition (Patrol Rifle) \$1,800 Range supplies & targets \$500 Taser (recurrence) (Axon 5-year agreement) \$4,608 Simulation training equipment \$1,210 Radar guns \$1,430 Children AED pads x 12 \$1,035 FRX universal AED pads \$45 108 liter dry gas Intoximeters testing bottle \$178 PBT straws \$58 Digital camera \$1,599 Laptop computers x 3 \$2,928 Report writing computers x 3 \$3,981 Lens hood \$24 Macro lens \$277 Remote shutter release \$27 Tripod \$135 Camera bag \$31 WeatherTech floor mats x 2 \$541 Prisoner transport restraints x 2 \$1,122 Breaching tools \$700 Chevrolet Silverado tracer lights \$3,477 Replacement livescan \$16,610 Other \$1,500 </div> </div>		
Moved to #6151			

Community Development Department Organization Chart



CITY OF OAKBROOK TERRACE

COMMUNITY DEVELOPMENT

		FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budge	FY 2024 Estimated	FY 2025 Proposed
Department Summary						
Salaries & Wages	\$	317,695	\$ 286,800	\$ 311,915	\$ 302,812	\$ 326,270
Benefits		118,720	132,777	101,435	102,925	139,312
Contractual Services		69,040	86,017	110,268	90,611	100,950
Commodities		2,714	4,720	20,900	17,448	19,295
Department Totals	\$	508,169	\$ 510,314	\$ 544,518	\$ 513,796	\$ 585,827

Department Performance Measures

Inputs		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Est.
Number of full-time employees*		4	4	4	3	3
Department Expenditures	\$	509,751	\$ 513,200	\$ 508,169	\$ 510,314	\$ 513,796

	Per Calendar Year				
Outputs	2019	2020	2021	2022	2023
Building Permits Issued	327	294	245	297	233
Inspections Conducted	552	521	564	551	583
Complaints/Service Requests Responded To	265	121	151	129	404
Building Permit Fiscal Year Revenues	\$ 301,439	\$ 174,631	\$ 344,072	\$ 148,947	\$ 158,196
# of Public Hearings	16	7	7	8	3
# of Certificates of Occupancy	82	68	82	88	123

Goals (4 Areas based upon Current Goals)

	Remain Fiscally Sound	Community Engagement	Enhance Public Health & Safety	Maintain Community Development
Monitor the Community Development Department activities including: residential rental program				X
Facilitate development / redevelopment				X
Recommend modifications to Community Development codes as necessary				X
Approval of Comprehensive Plan				X

**CITY OF OAKBROOK TERRACE
GENERAL FUND - COMMUNITY DEVELOPMENT DEPARTMENT**

MISSION STATEMENT

The Community Development 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

1. To interpret, apply and enforce various code requirements pursuant to state and local ordinances and in accordance with the policies adopted by the City Council.
2. To maintain and update records of all building, zoning, property maintenance, and rental license activities.
3. To facilitate the redevelopment of properties, annexations and other development/redevelopment projects that may arise.
4. Continue to maintain the visually appealing character of the community.
5. Continue to provide current and accurate building, zoning, and property maintenance information to elected officials, the development community, and the general public.
6. Continue to look for opportunities to utilize technology to increase efficiency.
7. Continue to monitor the Community Development Department budget.
8. Approval of the updated Comprehensive Plan
9. Support the goals and strategies outlined in the City's strategic plan.

FY 2023-2024 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 167 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, 2023, through December 31, 2023. Building permit fees, including contractor's registration fees, certificates of occupancy fees, and public hearing fees collected during the eight-month period totaled \$ 126,633.
2. Completed building plan examinations in-house and submitted plans for new construction only to the outside consultant as needed.

3. Over 379 inspections for various construction projects in the residential and commercial districts were performed during the first eight months of this current Fiscal Year, from May 1, 2023, through December 31, 2023.

4. Facilitated development throughout the City, including large commercial office tenants and retail. Some major construction projects from May 1st through December 31st included:

One Tower Lane

McCain Foods – Floors 10-12 - Existing Tenant Buildout – 56,403 sf. (18,801 sf per floor)

Drury Lane

1000 Drury Lane - Hilton Garden Inn – Interior remodel (Entire hotel 5 floors)

One Mid America Plaza

Teksystems - Suite 900 - New Tenant Buildout – 10,500 sf.

Krzak Rundio Law Group - Suite 1010 - New Tenant Buildout – 3,261 sf.

Crowe LLC – 6th Floor - New Tenant Buildout – 17,966 sf.

Two Mid America Plaza

Aerotek, Inc. - Suite 700 - New Tenant Buildout - 6,578 sf.

Cawley Chicago - Suite 850 - New Tenant Buildout - 3,542 sf.

Spotless Brands - Suite 450 - New Tenant Buildout – 9,500 sf.

One Parkview Plaza

Cabot Properties - Suite 600 - New Tenant Buildout - 4,692 sf.

Seldon Fox - Suite 710 - New Tenant Buildout - 8,698 sf.

GBAR - Suite 650 - New Tenant Buildout - 3,846 sf.

Countrywide Transportation - Suite 618 - New Tenant Buildout - 1,700 sf.

One Lincoln Center:

Provident Funding Associates - Suite 1538 - New Tenant Buildout

High Street Logistics Properties - Suite 425 - New Tenant Buildout - 3,796 sf

Ares Management Corporation - Suite 900 - New Tenant Buildout - 4,178 sf.

Lan Chicago - Suite 920 - New Tenant Buildout – 2,617 sf.

Verisk - Suite 400 - Existing Tenant Buildout – 12,146 sf.

One Trans Am Plaza Drive:

Chicago Institute of Plastic Surgery - Suite 520 - Tenant Buildout- 2,650 sf.

Two Trans Am Plaza Drive:

Letizia & Letizia - Suite 250 – Existing Tenant Buildout- 3,370 sf.

22nd Street:

17W220 22nd Street, Suite 340 - ClearStaff Inc. - New Tenant Buildout - 2,230 sf.

Butterfield Road:

17W635 Butterfield Road, Suite 100 - TradeLane Properties – New Tenant Buildout - 4,276 sf

Versailles on the Lakes – Renovations for the back pool and surrounding pool area and a full remodel of the Clubhouse – 3,697 sf

17W682 Butterfield Road – Chicagoland Surgery Centers – New Tenant Buildout – 18,900 sf (entire building)

Meyers Rd:

1801 S. Meyers Road, Suite 230 - Kumon - New Tenant Buildout – 1,000 sf.

1801 S. Meyers Road, Suite 120 - Kriha Boucek Law Group - New Tenant Buildout – 3,689 sf.

1801 S. Meyers Road, Suite 130 - Man Marketing - New Tenant Buildout – 5,000 sf.

1815 S. Meyers Road, Suite 1000 - Trans Am Financial Services - New Tenant Buildout - 9,540 sf.

Summit Av:

1S055 Summit Avenue, Suite A - Ariana's Gaming Café – Exterior Building Renovations and New Tenant Suite Improvements – 1,117 sf

1S376 Summit Avenue, Suite 6-F. - American X-Ray Services, LLC - New Tenant Buildout - 1,394 sf

1S376 Summit Avenue - Signature Title Holding - New Tenant Buildout

Roosevelt Road:

17W727 Roosevelt Road – Bruster's Ice Cream – New Building

Route 83:

1S550 Route 83 – Renewal Health Solutions – New Tenant Buildout – 2,200 sf.

Sign Permits:

- BMO Harris
- Luxury AV Professionals
- ICI/International Contractors, Inc.
- Big River Footwear
- Emery Physical Therapy
- Ariana's Gaming Café
- ComEd
- Cinderheart Gaming

5. 156 Contractor's registration applications were processed, and licenses were issued for contractors performing work in the City from May 1st through December 31st.

6. Reviewed and approved business license applications to ensure that business uses are in compliance with the zoning classification of a property and parking. Verified that

Certificates of Occupancy were issued for new and old businesses prior to the approval of a business license. 89 Certificates of Occupancy were issued from May 1st through December 31st. 64 new businesses opened during that period.

7. Coordinated ribbon cuttings with the Greater Oak Brook Chamber of Commerce.
8. 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. The Planning & Zoning Commission held two public hearings from May 1st through December 31st.
9. Responded to requests for zoning verification letters.
10. Responded to FOIA requests.
11. Investigated 249 residential and commercial property maintenance code complaints from May 1st through December 31st and worked with property owners to assure compliance.
12. The City property maintenance inspectors were working this summer inspecting the exterior of all single-family homes. Completed 507 annual aesthetics inspections from May 1st through December 31st.
13. The City inspectors performed yearly rental inspections. The City currently has 41 rental dwellings.
14. Coordinated annual inspections of all elevators within the City. The City has 157 elevators.
15. As of November 1st, Community Development staff went live using Cloudpermit (the Community Development Software package) for entering and monitoring the building permit process. Currently, it is only being used internally by staff. Once staff has used it and is comfortable with the software, we will do a public facing launch of the software inviting people to create accounts and allowing them to apply for permits online, track the status of the permit review and submit inspection requests. It is anticipated that the department will go live with the code enforcement module in 4th Quarter of FY 23-24 or 1st Quarter of FY 24-25.
16. Scanned and archived all oversized drawings that were submitted prior to 2022.
17. Processed the annexation of 1S140 Myrtle Avenue.

2023–2024 OBJECTIVES

1. To continue to monitor construction activities throughout the City, and continue to enforce Building, Zoning, and Property Maintenance Codes including the rental inspection program and annual aesthetics inspections.
2. To approve Certificates of Occupancy for all new commercial buildings, existing commercial property alterations and interior remodeling, as well as all residential homes and additions.
3. To continue to recommend modifications to the zoning code as necessary.
4. Update and recommend modifications to the City's Building Codes and work with the City's consultants and inspectors to determine if amendments to the codes are needed.
5. To continue to update the City's zoning map and land use map annually.
6. Staff to review department records and dispose of documents that are approved under the State of Illinois Local Records Act (50 ILCS 205).
7. Continue to look for training opportunities to ensure personnel are continuing to stay up to date with new codes, materials, technologies, and requirements.
8. Use the community development software to maintain statistical information for monthly reporting activities.
9. Use Laserfiche and the community development software to store electronic copies of department records.
10. Continue to maintain files documenting code enforcement activities.
11. Continue to review the development process to ensure that we are providing the most streamlined and user-friendly service possible.
12. Continue to provide necessary resources to all our constituents as they navigate the development process.
13. When possible, implementing policies that encourage and support the construction or reconstruction of buildings and properties within the city.
14. To continue to encourage commercial property owners to maintain landscaping throughout the City.
15. To encourage architects to provide adequate landscaping for commercial properties and ensure compliance with landscaping requirements.
16. Consideration & Implementation of a façade improvement grant.

17. To continue to update development packets to provide various information to the general public for building permit requirements, sign permit requirements, required inspections, the annexation process and public hearing process.
18. Establish an E-newsletter with relevant information to the business community.
19. Create a new business welcome packet containing information of interest to new businesses in Oakbrook Terrace.
20. Continue to update and maintain available vacant properties database on the City's website.
21. To continue to implement Community Development Software system for building permitting and contractor registrations. Also, begin utilizing the software for code enforcement, rental licenses, and online permitting.
22. Continue to digitize department files into the Laserfiche Document Management System.
23. Monitor spending activity within the department to ensure that we continue to maintain our high level of service while staying within our approved expenditure amounts.
24. Continue to coordinate with NIU's Center for Governmental Studies, the Comprehensive Plan Task Force, Planning & Zoning Commission, and the City Council to facilitate the adoption of the updated comprehensive plan.



CITY OF OAKBROOK TERRACE
COMMUNITY DEVELOPMENT
2024/2025 BUDGET
GENERAL FUND - DEPARTMENT 01-03

	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Department Estimated 23/24	Adopted Budget 24/25	% Change In 23/24 Budget to FY24/25 Budget	% Change In 23/24 Estimate
Salaries & Wages	\$ 317,695	\$ 286,800	\$ 311,915	\$ 302,812	\$ 326,270	4.6%	7.7%
Other Personnel Benefits	\$ 118,720	\$ 132,777	\$ 101,435	\$ 102,925	\$ 139,312	37.3%	35.4%
Contractual Services	\$ 69,040	\$ 86,017	\$ 110,268	\$ 90,611	\$ 100,950	-8.5%	11.4%
Commodities	\$ 2,714	\$ 4,720	\$ 20,900	\$ 17,448	\$ 19,295	-7.7%	10.6%
Community Development Total	\$ 508,169	\$ 510,314	\$ 544,518	\$ 513,796	\$ 585,827	7.6%	14.0%
Salaries & Wages							
4110 - Full-time	\$ 304,454	\$ 279,573	\$ 259,222	\$ 259,222	\$ 268,000	3.4%	3.4%
4120 - Overtime	\$ 269	\$ 649	\$ 360	\$ 250	\$ 360	0.0%	44.0%
4130 - Part-time Regular	\$ -	\$ -	\$ 36,972	\$ 28,000	\$ 42,500	15.0%	51.8%
4140 - Part-time Other	\$ 8,750	\$ 5,950	\$ 13,200	\$ 13,200	\$ 13,200	0.0%	0.0%
4171 - Sick Leave Buy Back	\$ -	\$ -	\$ -	\$ -	\$ -	----	----
4190 - Top of the Range Award	\$ 4,222	\$ 628	\$ 2,161	\$ 2,140	\$ 2,210	2.3%	3.3%
TOTAL	\$ 317,695	\$ 286,800	\$ 311,915	\$ 302,812	\$ 326,270	4.6%	7.7%
Other Personnel Benefits							
4510 - IMRF	\$ 32,469	\$ 21,031	\$ 16,708	\$ 21,000	\$ 38,500	130.4%	83.3%
4510 - 01 ERI	\$ -	\$ 28,612	\$ -	\$ -	\$ -	----	----
4520 - FICA	\$ 23,491	\$ 21,230	\$ 22,824	\$ 20,400	\$ 24,760	8.5%	21.4%
4530 - Health Insurance	\$ 51,184	\$ 48,314	\$ 48,052	\$ 47,426	\$ 59,000	22.8%	24.4%
4531 - H.S.A. Contribution	\$ 7,060	\$ 9,280	\$ 9,600	\$ 9,600	\$ 12,800	33.3%	33.3%
4540 - Dental Insurance	\$ 2,502	\$ 2,328	\$ 2,195	\$ 2,542	\$ 2,195	0.0%	-13.7%
4550 - Life Insurance	\$ 734	\$ 611	\$ 650	\$ 648	\$ 650	0.0%	0.3%
4570 - Unemployment Insurance	\$ 1,280	\$ 1,371	\$ 1,407	\$ 1,309	\$ 1,407	0.0%	7.5%
TOTAL	\$ 118,720	\$ 132,777	\$ 101,435	\$ 102,925	\$ 139,312	37.3%	35.4%
Contractual Services							
5600 - Professional/Technical	\$ 38,248	\$ 62,259	\$ 72,000	\$ 60,000	\$ 66,500	-7.6%	10.8%
5604 - City Engineer	\$ 13,917	\$ 6,992	\$ 16,000	\$ 7,954	\$ 10,000	-37.5%	25.7%
5605 - Training & Conferences	\$ -	\$ 274	\$ 2,000	\$ 2,340	\$ 2,400	20.0%	2.6%
5610 - Membership/Assoc Fees	\$ 756	\$ 813	\$ 913	\$ 933	\$ 950	4.1%	1.8%
5612 - Code Enforcement	\$ 7,103	\$ 8,526	\$ 9,000	\$ 9,500	\$ 9,500	5.6%	0.0%
5613 - Meeting Reimbursement	\$ -	\$ 25	\$ -	\$ 40	\$ -	----	-100.0%
5655 - Equipment Lease & Rental	\$ 360	\$ 330	\$ 380	\$ 623	\$ 650	71.1%	4.3%
5660 - Equipment Maint & Repair	\$ 1,015	\$ 1,145	\$ 800	\$ 2,200	\$ 1,300	62.5%	-40.9%
5665 - Telephone Service	\$ 1,843	\$ 2,783	\$ 2,000	\$ 2,812	\$ 2,900	45.0%	3.1%
5668 - Communications	\$ 1,535	\$ 1,108	\$ 1,575	\$ 1,079	\$ 1,100	-30.2%	1.9%
5700 - Public Information	\$ 587	\$ 599	\$ 600	\$ 1,650	\$ 1,650	175.0%	0.0%
5725 - Public Hearing Expense	\$ 3,677	\$ 1,163	\$ 5,000	\$ 1,480	\$ 4,000	-20.0%	170.3%
TOTAL	\$ 69,040	\$ 86,017	\$ 110,268	\$ 90,611	\$ 100,950	-8.5%	11.4%
Commodities							
6110 - Books & Publications	\$ -	\$ 27	\$ 1,000	\$ 100	\$ 1,500	50.0%	1400.0%
6120 - Office Supplies	\$ 536	\$ 373	\$ 600	\$ 1,100	\$ 600	0.0%	-45.5%
6130 - Supplies	\$ 1,573	\$ 2,816	\$ 1,600	\$ 1,550	\$ 1,600	0.0%	3.2%
6150 - Software	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ 6,500	-53.6%	-53.6%
6151- Hardware	\$ -	\$ 783	\$ 3,000	\$ -	\$ 8,395	179.8%	----
6170 - Postage	\$ 605	\$ 721	\$ 700	\$ 698	\$ 700	0.0%	0.3%
TOTAL	\$ 2,714	\$ 4,720	\$ 20,900	\$ 17,448	\$ 19,295	-7.7%	10.6%
Community Development Total	\$ 508,169	\$ 510,314	\$ 544,518	\$ 513,796	\$ 585,827	7.6%	14.0%

NARRATIVE REPORT

Department:	Community Development	Date:	January 23, 2023 – FY25
Activity:	01-03	Prepared By:	Melissa Headley

Object Number	Narrative	FY2024 Budget	FY2025 Proposed
4110	Full-time Salaries	\$259,222	\$268,000
	Budgeted amount is comprised of salaries for the Community Development Director, Assistant to the Community Development Director, and the Code Enforcement Officer.		
4120	Overtime	\$360	\$360
4130	Part-Time Regular	\$36,972	\$42,500
	This salary is for the Community Development administrative assistant 30 hours per week. FY24 partial year. FY25 full year		
4140	Part-Time Other	\$13,200	\$13,200
	These are the salaries of the seven (7) members of the Planning and Zoning Commission.		
4190	Top of the Range Award	\$2,161	\$2,210
	The budgeted amount is comprised of the following percentages: Assistant to the Community Development Director – 2% Code Enforcement Officer – 1%		
4500	Other Personnel Benefits	\$101,435	\$139,312
	These benefits include IMRF, FICA, H.S.A., and insurance for life, dental, health and unemployment. Full year benefits for P/T Administrative Asst.		
5600	Professional & Technical Services	\$72,000	\$66,500
	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 (CBBEL/Dan Lynch)	\$16,000	\$10,000
	Plan reviews and inspections related to stormwater / engineering.		
5605	Training & Conferences	\$2,000	\$2,400
	SBOC Spring Institute (\$250), ILAPA Chicago Metro Events (\$200), Chamber of Commerce events (\$200), and additional miscellaneous employee training (\$1,350). FY25: Minneapolis MN		

NARRATIVE REPORT

Department:	Community Development	Date:	January 23, 2023 – FY25
Activity:	01-03	Prepared By:	Melissa Headley

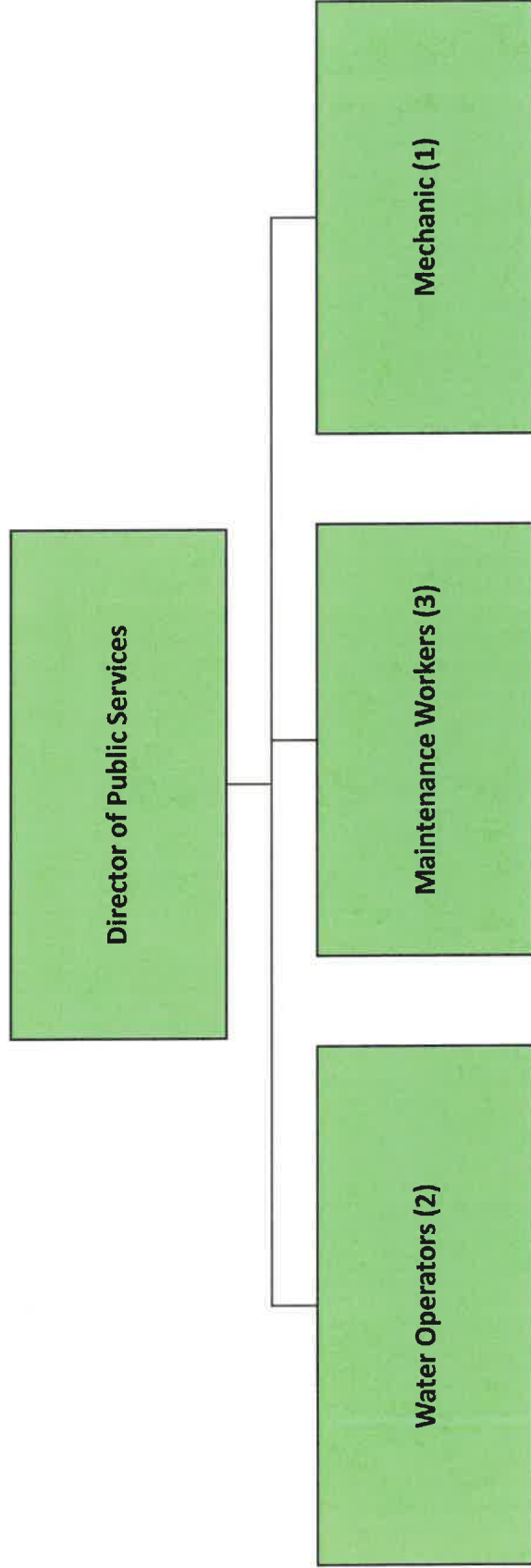
Object Number	Narrative	FY2024 Budget	FY2025 Proposed
5610	Membership/Assn Fees	\$913	\$950
	BOCA, APA memberships		
5612	Code Enforcement	\$9,000	\$9,500
	Third party code enforcement officer for weekend inspections & annual residential aesthetics inspections.		
5655	Equipment Lease & Rental	\$380	\$650
5660	Equipment Maint & Repair	\$800	\$1,300
5665	Telephone Service	\$2,000	\$2,900
	Department's share of City's telephone system charges.		
5668	Communications	\$1,575	\$1,100
	Cellular phone cost for Community Development.		
5700	Public Information	\$600	\$1,650
	Printing of business and other brochures		
5725	Public Hearing Expense	\$5,000	\$4,000
	Budgeted figure is based on the anticipated need for public hearings and the publishing of legal notices.		
6110	Books & Publications	\$1,000	\$1,500
6120	Office Supplies	\$600	\$600
6130	Supplies	\$1,550	\$1,600
6150	Community Development Software	\$14,000	\$6,500
	Purchase and implementation of Community Development Software. FY24: Purchase permitting software FY25: Year 2 of Cloud Permit software agreement.		

NARRATIVE REPORT

Department: Community Development **Date:** January 23, 2023 – FY25
Activity: 01-03 **Prepared By:** Melissa Headley

Object Number	Narrative	FY2024 Budget	FY2025 Proposed
6151	Hardware	\$0	\$8,395
	Replace plotter printer w/used for \$2,395; replace 5 desktop computers and add 2 new screens \$6,000		
6170	Postage	\$700	\$700

Oakbrook Terrace Public Services Department Organizational Chart



CITY OF OAKBROOK TERRACE

STREETS DIVISION - PUBLIC SERVICES

		FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budge	FY 2024 Estimated	FY 2025 Proposed
Department Summary						
	Salaries & Wages	\$ 295,341	\$ 312,861	\$ 328,495	\$ 279,870	\$ 377,770
	Benefits	102,167	100,634	121,858	105,556	165,148
	Contractual Services	162,317	187,468	175,454	186,365	183,617
	Commodities	46,520	38,655	42,335	44,733	43,850
	Department Totals	\$ 606,345	\$ 639,618	\$ 668,142	\$ 616,524	\$ 770,385

Department Performance Measures

Inputs	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Est.
Number of full-time employees*	4.5	3.5	3.5	3.5	3.5
Number of part-time/seasonal employees	2	1	1	2	1
Department Expenditures	\$ 642,443	Department Tc	\$ 606,345	\$ 639,618	\$ 616,524
*50% of Public Services Director salary is budgeted in Streets.					

Outputs	Per Calendar Year				
	2019	2020	2021	2022	2023
Vehicle Maintenance - General Government Repairs	561	575	549	571	664
Street Repairs - Tons of Asphalt Spread	40	45	30	50	75
Sidewalk Repairs - Cubic Yards of Concrete Poured	15	20	10	113	30
Street Signs Replaced	41	54	47	91	69
Mailboxes Replaced	N/A	N/A	69	73	65

Effectiveness Measures	2019	2020	2021	2022	2023
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 Community Development
Build a strong and public image		X	X	
Maintain stormwater pipes, catch basins, and roadways			X	
Maintain all City facilities	X		X	
Maintain all vehicles and equipment	X		X	

CITY OF OAKBROOK TERRACE
GENERAL FUND - PUBLIC SERVICES DEPARTMENT
Street Division

MISSION STATEMENT

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

GOALS

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 2023-2024 ACCOMPLISHMENTS

- Maintained compliance with the Manual on Uniform Traffic Control Devices.
- Completed installation of nearly 4,000 feet of Storm Sewers and received a grant from ARPA in the amount of \$500,000 to put towards the project.
- Installed new Speed Radar Signs to slow traffic down.
- Completed the 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 \$77.23 per ton.
- Enhanced all holiday décor at our various decorative points for our celebrated holidays with great reception from our residents.
- Installed 3,000 feet of curb and gutter.

FY 2024-2025 OBJECTIVES



- Install another 3,000 feet of Curb and Gutter on Marshall and Nimitz Road.
- 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 traveling of City 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.
- Construct Covered Salt Storage.





CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - STREETS DIVISION
2024/2025 BUDGET
GENERAL FUND - DEPARTMENT 01-04

	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Department Estimated 23/24	Adopted Budget 24/25	% Change In 23/24 Budget To FY24/25 Budget	% Change In 23/24 Estimate
Salaries & Wages	\$ 295,341	\$ 312,861	\$ 328,495	\$ 279,870	\$ 378,584	15.2%	35.3%
Other Personnel Benefits	\$ 102,167	\$ 100,634	\$ 121,858	\$ 105,556	\$ 165,148	35.5%	56.5%
Contractual Services	\$ 162,317	\$ 187,468	\$ 175,454	\$ 186,365	\$ 183,617	4.7%	-1.5%
Commodities	\$ 46,520	\$ 38,655	\$ 42,335	\$ 44,733	\$ 43,850	3.6%	-2.0%
Street Department Total	\$ 606,344	\$ 639,618	\$ 668,142	\$ 616,524	\$ 771,199	15.4%	25.1%
Salaries & Wages							
4110 - Full-time	\$ 283,222	\$ 303,280	\$ 286,275	\$ 276,135	\$ 362,100	26.5%	31.1%
4120 - Overtime	\$ 1,524	\$ 1,033	\$ 2,000	\$ 100	\$ 4,000	100.0%	3900.0%
4130 - Part-time Regular	\$ -	\$ -	\$ 26,483	\$ -	\$ -	-100.0%	----
4140 - Part-time Other	\$ 4,825	\$ 2,912	\$ 9,984	\$ -	\$ 9,984	0.0%	----
4171 - Sick Leave Buy Back	\$ -	\$ -	\$ -	\$ -	\$ -	----	----
4190 - Top of the Range Award	\$ 5,769	\$ 5,636	\$ 3,753	\$ 3,635	\$ 2,500	-33.4%	-31.2%
TOTAL	\$ 295,341	\$ 312,861	\$ 328,495	\$ 279,870	\$ 378,584	15.2%	35.3%
Other Personnel Benefits							
4510 - IMRF	\$ 31,679	\$ 24,562	\$ 17,978	\$ 21,547	\$ 31,225	73.7%	44.9%
4510-01 ERI	\$ -	\$ -	\$ -	\$ 3,880	\$ -	----	-100.0%
4520 - FICA	\$ 22,957	\$ 24,154	\$ 24,977	\$ 23,200	\$ 29,125	16.6%	25.5%
4530 - Health Insurance	\$ 38,459	\$ 42,939	\$ 63,439	\$ 43,108	\$ 83,061	30.9%	92.7%
4531 - H.S.A. Contribution	\$ 5,160	\$ 4,560	\$ 9,600	\$ 9,600	\$ 15,360	60.0%	60.0%
4540 - Dental Insurance	\$ 1,984	\$ 2,319	\$ 3,307	\$ 2,500	\$ 4,102	24.0%	64.1%
4550 - Life Insurance	\$ 681	\$ 674	\$ 710	\$ 721	\$ 775	9.2%	7.5%
4570 - Unemployment Ins	\$ 1,247	\$ 1,426	\$ 1,847	\$ 1,000	\$ 1,500	-18.8%	50.0%
TOTAL	\$ 102,167	\$ 100,634	\$ 121,858	\$ 105,556	\$ 165,148	35.5%	56.5%
Contractual Services							
5600 - Professional & Technical	\$ 940	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%	----
5604 - City Engineer	\$ 4,318	\$ 1,280	\$ 1,000	\$ 800	\$ 1,000	0.0%	25.0%
5605 - Training/Conferences	\$ 495	\$ 51	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5610 - Membership & Association	\$ 360	\$ 370	\$ 449	\$ 449	\$ 380	-15.4%	-15.4%
5615 - Meetings	\$ 168	\$ 414	\$ 557	\$ 750	\$ 500	-10.2%	-33.3%
5650 - Physical Exams	\$ -	\$ -	\$ -	\$ 500	\$ 500	----	0.0%
5655 - Equipment Lease & Rental	\$ 360	\$ 1,142	\$ 1,000	\$ 991	\$ 1,000	0.0%	0.9%
5660 - Equipment Maint & Repair	\$ 7,842	\$ 9,758	\$ 13,500	\$ 13,000	\$ 13,500	0.0%	3.8%
5660-01 Equipment Service Agreement	\$ 6,423	\$ 13,642	\$ 9,000	\$ 5,300	\$ 9,000	0.0%	69.8%
5663 - Vehicle Maint & Repair	\$ 16,077	\$ 26,228	\$ 20,000	\$ 15,000	\$ 20,000	0.0%	33.3%
5665 - Telephone Service	\$ 4,696	\$ 4,511	\$ 4,200	\$ 5,700	\$ 5,750	36.9%	0.9%
5668 - Communications	\$ 2,637	\$ 3,664	\$ 3,600	\$ 6,000	\$ 3,600	0.0%	-40.0%
5700 - Public Information	\$ -	\$ -	\$ 400	\$ -	\$ 400	0.0%	----
5715 - Uniform Allowance	\$ 2,085	\$ 2,384	\$ 2,400	\$ 2,400	\$ 3,000	25.0%	25.0%
5740 - Mosquito Abatement	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	0.0%	0.0%
5741 - Access Easement Maint	\$ 1,164	\$ 1,187	\$ 1,211	\$ 1,187	\$ 1,187	-2.0%	0.0%



CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - STREETS DIVISION
2024/2025 BUDGET
GENERAL FUND - DEPARTMENT 01-04

	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Department Estimated 23/24	Adopted Budget 24/25	% Change In 23/24 Budget To FY24/25 Budget	% Change In 23/24 Estimate
5755 - Traffic Signal Maint.	\$ 8,199	\$ 19,185	\$ 15,437	\$ 18,388	\$ 18,500	19.8%	0.6%
5758 - Utilities	\$ 17,135	\$ 16,904	\$ 14,500	\$ 15,500	\$ 16,000	10.3%	3.2%
5760 - Street Light Maint.	\$ 9,496	\$ 9,251	\$ 10,000	\$ 9,500	\$ 10,000	0.0%	5.3%
5763 - Street Sweeping	\$ 5,580	\$ 5,971	\$ 7,000	\$ 7,000	\$ 8,000	14.3%	14.3%
5765 - Lawn Maintenance	\$ 3,331	\$ 6,756	\$ 4,400	\$ 4,400	\$ 4,500	2.3%	2.3%
5766 - Tree Care	\$ 16,178	\$ 10,885	\$ 16,000	\$ 12,700	\$ 16,000	0.0%	26.0%
5770 - Building Maintenance	\$ 22,902	\$ 24,097	\$ 20,000	\$ 37,000	\$ 20,000	0.0%	-45.9%
5770-01 Build Maint Service Agreement	\$ 15,503	\$ 13,304	\$ 13,000	\$ 13,000	\$ 13,000	0.0%	0.0%
5775 - Testing & Examinations	\$ 128	\$ 184	\$ -	\$ -	\$ -	----	----
TOTAL	\$ 162,317	\$ 187,468	\$ 175,454	\$ 186,365	\$ 183,617	4.7%	-1.5%
Commodities							
6110 - Books & Publications	\$ 30	\$ 30	\$ -	\$ -	\$ -	----	----
6120 - Office Supplies	\$ 52	\$ 160	\$ 500	\$ 500	\$ 500	0.0%	0.0%
6130 - Supplies	\$ 4,680	\$ 3,998	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	0.0%
6132 - Lawn Maint Supplies	\$ 3,208	\$ 2,374	\$ 2,500	\$ 2,500	\$ 2,500	0.0%	0.0%
6133 - Street Repair Materials	\$ 16,027	\$ 10,628	\$ 10,000	\$ 9,500	\$ 10,000	0.0%	5.3%
6140 - NPDES Permit	\$ 954	\$ 1,991	\$ 1,000	\$ 5,423	\$ 1,500	50.0%	-72.3%
6151 - Hardware	\$ 865	\$ 769	\$ -	\$ -	\$ 1,000	----	----
6170 - Postage	\$ 5	\$ 139	\$ 200	\$ 25	\$ 200	0.0%	700.0%
6180 - Fuel	\$ 8,173	\$ 8,942	\$ 11,985	\$ 8,135	\$ 10,000	-16.6%	22.9%
6181 - Fuel Replacement Fund	\$ 4,650	\$ -	\$ 4,650	\$ 4,650	\$ 4,650	0.0%	0.0%
6190 - Non-Capital Equipment	\$ 7,876	\$ 9,624	\$ 6,500	\$ 9,000	\$ 8,500	30.8%	-5.6%
TOTAL	\$ 46,520	\$ 38,655	\$ 42,335	\$ 44,733	\$ 43,850	3.6%	-2.0%
Street Total	\$ 606,344	\$ 639,618	\$ 668,142	\$ 616,524	\$ 771,199	15.4%	25.1%

NARRATIVE REPORT

Department:	Public Services – Street Division	Date:	January 2024 – FY25
Activity:	01-04	Prepared By:	Craig Ward

Object Number	Narrative	FY24 Budget	FY25 Proposed
4110	Full-time Salaries	\$286,275	\$362,100
	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. FY25: Additional Maint Worker authorized		
4120	Overtime	\$2,000	\$4,000
	Estimated overtime expense for the budget year.		
4130	Part-time Regular	\$26,483	\$0
	One (1) permanent part-time maintenance worker working roughly 25 to 30 hours per week. Was unable to fill in FY24. FY25 position authorized at Full time		
4140	Part-time Other	\$9,984	\$9,984
	One (1) seasonal employee working a maximum of 650 hours per year.		
4190	Top of the Range Award	\$3,753	\$2,500
	The budgeted amount is comprised of the following percentages: Public Services Director – 3% Maintenance Worker/Mechanic – 2%		
4500	Other Personnel Benefits	\$121,858	\$165,148
	These benefits include IMRF, FICA, H.S.A contributions, unemployment insurance and insurance for life, dental, health. FY25: Additional full time employee authorized.		
5600	Professional & Technical	\$ 1,000	\$1,000
	Miscellaneous Professional and Technical assistance expenditures for Public Service projects.		
5604	City Engineer	\$ 1,000	\$1,000
	Miscellaneous engineering costs associated with the Public Services Department. Current vendor: CBBEL/Dan Lynch		
5605	Training/Conferences	\$500	\$500
5610	Memberships/Associations	\$449	\$380

NARRATIVE REPORT

Department:	Public Services – Street Division	Date:	January 2024 – FY25
Activity:	01-04	Prepared By:	Craig Ward

Object Number	Narrative	FY24 Budget	FY25 Proposed
5615	Meetings	\$557	\$500
5650	Physical Exams	\$0	\$500
5655	Equipment Lease & Rental	\$1,000	\$1,000
	Department's share of the postage machine rental along with miscellaneous rentals needed throughout the year.		
5660	Equipment Maintenance & Repair	\$ 13,500	\$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	\$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	\$20,000
	This request funds the maintenance and repairs for all Public Services vehicles as well as the staff pool vehicle. Sandblasting, priming and painting of our dump truck bodies is also included.		
5665	Telephone Service	\$ 4,200	\$5,750
	This account funds the Public Services portion of the City telephone system monthly charges.		
5668	Communications	\$ 3,600	\$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.		
5700	Public Information	\$400	\$400
5715	Uniform Allowance	\$ 2,400	3,000
	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) maintenance workers, one (1) part-time maintenance worker, and one (1) seasonal worker. FY25: Add'l Maint		

NARRATIVE REPORT

Department:	Public Services – Street Division	Date:	January 2024 – FY25
Activity:	01-04	Prepared By:	Craig Ward

Object Number	Narrative	FY24 Budget	FY25 Proposed
5740	Mosquito Abatement	\$ 16,300	\$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	\$ 1,211	\$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	\$15,437	\$18,500
	Costs to maintain the City's traffic signals.		
5758	Utilities	\$ 14,500	\$16,000
	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	\$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.		
5763	Street Sweeping	\$ 7,000	\$8,000
	Requested funds will pay for five (5) scheduled sweepings of City-owned streets from curb to curb at \$1,400/each.		
5765	Lawn Maintenance	\$ 4,400	\$4,500
	The requested amount is for turf chemical treatments. Mowing, trimming and bed maintenance are performed in house.		
5766	Tree Care	\$ 16,000	\$16,000
	Tree planting, trimming, removal and stump grinding.		
5770	Building Maintenance	\$ 20,000	\$20,000
	The requested amount includes building services associated with the repair of building facilities.		

NARRATIVE REPORT

Department:	Public Services – Street Division	Date:	January 2024 – FY25
Activity:	01-04	Prepared By:	Craig Ward

Object Number	Narrative	FY24 Budget	FY25 Proposed
5770-01	Building Maintenance Service Agreement	\$ 13,000	\$13,000
	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.		
6120	Office Supplies	\$500	\$500
6130	Supplies (operating)	\$5,000	\$5,000
6132	Lawn Maintenance Supplies	\$ 2,500	\$2,500
	Irrigation repairs and supplies for the system at City Hall/Police Station. Fertilizer, seed, sod and dirt etc needed for maintenance and upkeep will be paid from this account.		
6133	Street Repair Materials	\$ 10,000	\$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	\$ 1,000	\$1,500
	Annual NPDES Permit costs.		
6151	Hardware	\$0	\$1,000
6170	Postage	\$200	\$200
6180	Fuel	\$ 11,985	\$10,000
	Approximately 1,500 gallons of regular @ \$3.82 per gallon and 1,500 gallons of diesel gallons @ \$4.17 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	\$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.		
6190	Non-Capital Equipment	\$ 6,500	\$8,500
	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.		

CITY OF OAKBROOK TERRACE

TOURISM

		FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Proposed
Department Summary						
	DCVB Membership Fees	\$ 59,651	\$ 76,252	\$ 81,020	\$ 81,020	\$ 81,020
	DCVB Marketing Campaign	47,109	44,716	100,000	70,000	100,000
	Oakbrook Terrace Historical Society	14,050	6,000	6,000	6,000	6,000
	Event Sponsorship	-	6,617	25,000	15,534	25,000
	Department Totals	\$ 120,810	\$ 133,585	\$ 212,020	\$ 172,554	\$ 212,020

Department Performance Measures

Inputs		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Est.
	Department Expenditures	\$ 88,765	\$ 52,040	\$ 120,810	\$ 133,585	\$ 172,554
	# of Hotels	6	7	7	7	7

Outputs		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Est.
	Hotel Motel Taxes	\$ 1,248,064	\$ 469,650	\$ 1,104,501	\$ 1,481,913	\$ 1,475,000
	Online Hotel Taxes	27,064	18,963	28,229	40,486	117,272
	Extended Stay Taxes	38,073	26,292	60,324	50,611	54,915
	Totals	\$ 1,313,200	\$ 514,905	\$ 1,193,054	\$ 1,573,010	\$ 1,647,187

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
GENERAL FUND - Tourism Department

Mission Statement

Goals

FY2023-2024 Accomplishments

1. Hosted monthly Hotel Commission meetings to discuss the success of the DCVB's advertising and marketing campaign.
2. Rebranded the Hotel Commission logo.
3. Created new street banners for additional hotel advertisements.
4. Created and implemented the website www.visitoakbrookterracehotels.com to promote each hotel and the variety of amenities within Oakbrook Terrace.
5. Created a brochure to include hotels and restaurants within Oakbrook Terrace to promote at various trade shows.
6. Designed a branded tablecloth to utilize at different trade shows.
7. Implemented Expedia Campaign to engage and enhance the exposure of individual hotels within Oakbrook Terrace.
8. Utilized Tourism Economics STR Data from DuPage Convention and Visitors Bureau to gain knowledge of occupancy trends, room rates, and comparisons.

FY2024-2025 Objectives

1. To continue meeting monthly to monitor the effectiveness of the advertising campaign and discuss new marketing strategies as they become available.
2. Utilize social media and other platforms to promote tourism within Oakbrook Terrace.
3. Enhance the website and Expedia Campaign to engage and encourage tourism within Oakbrook Terrace.
4. Provide grant funding to hotels that encourage large groups to book with hotels with some form of financial assistance.
5. Partner with the DuPage Convention and Visitors Bureau to attend local trade shows to increase exposure.
6. Keep the City Council informed of the Hotel Commission's activities through quarterly presentations.
7. Improve transparency of marketing expenses.
8. Work closely with the Greater Oak Brook Chamber of Commerce with initiatives to retain, attract, and promote business within Oakbrook Terrace.



**CITY OF OAKBROOK TERRACE
TOURISM DEPARTMENT
2024/25 BUDGET
GENERAL FUND - DEPARTMENT 01-06**

	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Department Estimated 23/24	Adopted Budget 24/25	% Change In 23/24 Budget To FY24/25 Budget	% Change In 23/24 Estimate
Contractual Services	\$ 120,810	\$ 133,585	\$ 212,020	\$ 172,554	\$ 212,020	0.0%	22.9%
Tourism Total	\$ 120,810	\$ 133,585	\$ 212,020	\$ 172,554	\$ 212,020	0.0%	22.9%
Contractual Services							
5610 - Membership/Assoc Fees	\$ 59,651	\$ 76,252	\$ 81,020	\$ 81,020	\$ 81,020	0.0%	0.0%
5620 - DCVB Marketing Campaign	\$ 47,109	\$ 44,716	\$ 100,000	\$ 70,000	\$ 100,000	0.0%	42.9%
5781 - OBT Historical Society Cont	\$ 14,050	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	0.0%
5782 - Event Sponsorship	\$ -	\$ 6,617	\$ 25,000	\$ 15,534	\$ 25,000	0.0%	60.9%
TOTAL	\$ 120,810	\$ 133,585	\$ 212,020	\$ 172,554	\$ 212,020	0.0%	22.9%

NARRATIVE REPORT

Department:	Tourism	Date:	January 2024 FY2025
Activity:	01-06	Prepared By:	Amy Raffel

Object Number	Narrative	FY2024 Budget	FY2025 Proposed																		
5610	Membership & Association Fees	\$81,020	\$81,020																		
	<p>The City’s DCVB membership is based on the Fiscal Year 2024 estimated revenue of \$1,687,458 for both regular, extended stay and online hotel taxes. FY2025 estimated revenue of \$1,681,875. The membership cost is 25% of the first 1% of hotel/motel tax collected, which is estimated to be \$70,310.</p> <p>Additionally, the City pays the hotel membership dues (\$10/room x 1,070 rooms = \$10,710)</p> <table><tr><td>Rooms</td><td></td></tr><tr><td>Comfort Suites</td><td>103</td></tr><tr><td>Courtyard by Marriot</td><td>147</td></tr><tr><td>Hilton Garden Inn</td><td>128</td></tr><tr><td>Hilton Suites</td><td>211</td></tr><tr><td>Holiday Inn</td><td>227</td></tr><tr><td>Staybridge Suites</td><td>112</td></tr><tr><td>Choice Hotel</td><td><u>143</u></td></tr><tr><td></td><td>1,071</td></tr></table>	Rooms		Comfort Suites	103	Courtyard by Marriot	147	Hilton Garden Inn	128	Hilton Suites	211	Holiday Inn	227	Staybridge Suites	112	Choice Hotel	<u>143</u>		1,071		
Rooms																					
Comfort Suites	103																				
Courtyard by Marriot	147																				
Hilton Garden Inn	128																				
Hilton Suites	211																				
Holiday Inn	227																				
Staybridge Suites	112																				
Choice Hotel	<u>143</u>																				
	1,071																				
5620	DCVB Marketing Campaign	\$100,000	\$100,000																		
	<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	\$6,000																		
	<p>This line item represents the City’s \$6,000 contribution towards the Historical Society.</p>																				
5782	Event Sponsorship	\$25,000	\$25,000																		
	<p>Support for hotel use of grants to attract visitors to Oakbrook Terrace hotels. FY24 Actual:</p> <p>\$500 Traveling Nurses-Mainstay \$5,000 Someone Special-Lions Club \$4,860 Frosty Faustings Gaming Tournament - DCVB \$174 Steward Family reunion-Hilton Suite</p>																				

CITY OF OAKBROOK TERRACE

POLICE COMMISSION

		FY 2022 Actual	FY2023 Actual	FY 2024 Adopted Budge	FY 2024 Estimated	FY 2025 Proposed
Department Summary						
	Salaries & Wages	\$ 8,800	\$ 6,500	\$ 6,600	\$ 6,600	\$ 6,600
	Benefits	673	463	505	505	505
	Contractual Services	18,663	6,043	17,000	5,019	17,500
	Commodities	402	52	610	52	610
	Department Totals	\$ 28,538	\$ 13,058	\$ 24,715	\$ 12,176	\$ 25,215

Department Performance Measures

Inputs	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Est.
Department Expenditures	\$ 18,858	\$ 10,632	\$ 28,538	\$ 13,058	\$ 12,176

Outputs	Calendar Year 2019	2020	2021	2022	2023
Police Applicant Testing	April 2019		March 2021		Apru 2023
Sergeant Applicant Testing			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
GENERAL FUND - 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 2024-2025 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.



CITY OF OAKBROOK TERRACE
POLICE COMMISSION
2024/2025 BUDGET
GENERAL FUND - DEPARTMENT 01-10

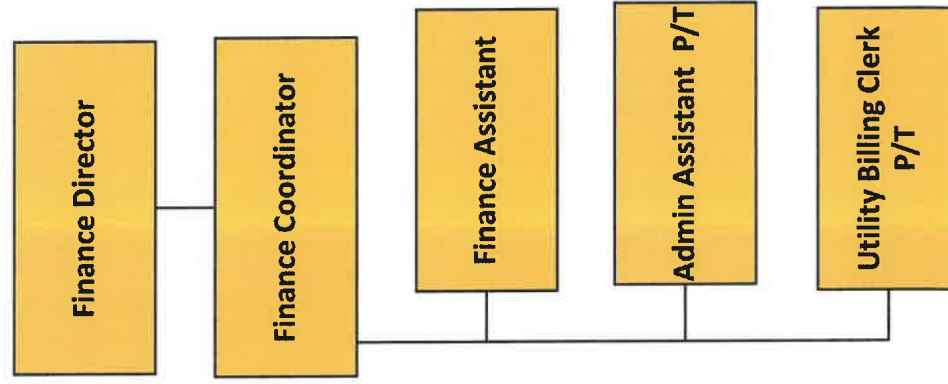
	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Department Estimated 23/24	Adopted Budget 24/25	% Change In 23/24 Budget to FY24/25 Budget	% Change In 23/24 Estimate
Salaries & Wages	\$ 8,800	\$ 6,500	\$ 6,600	\$ 6,600	\$ 6,600	0.0%	0.0%
Other Personnel Benefits	\$ 673	\$ 463	\$ 505	\$ 505	\$ 505	0.0%	0.0%
Contractual Services	\$ 18,663	\$ 6,043	\$ 17,500	\$ 5,019	\$ 17,500	0.0%	248.7%
Commodities	\$ 402	\$ 52	\$ 610	\$ 52	\$ 610	0.0%	1073.1%
Police Commission Total	\$ 28,538	\$ 13,058	\$ 25,215	\$ 12,176	\$ 25,215	0.0%	107.1%
Salaries & Wages							
4130 - Part-time Regular	\$ 8,800	\$ 6,500	\$ 6,600	\$ 6,600	\$ 6,600	0.0%	0.0%
TOTAL	\$ 8,800	\$ 6,500	\$ 6,600	\$ 6,600	\$ 6,600	0.0%	0.0%
Other Personnel Benefits							
4520 - FICA	\$ 673	\$ 463	\$ 505	\$ 505	\$ 505	0.0%	0.0%
TOTAL	\$ 673	\$ 463	\$ 505	\$ 505	\$ 505	0.0%	0.0%
Contractual Services							
5600 - Professional/Technical	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	0.0%	---
5610 - Membership & Assoc Fees	\$ 375	\$ 375	\$ 500	\$ -	\$ 500	0.0%	---
5620 - Advertising & Publication	\$ 27	\$ -	\$ 500	\$ -	\$ 500	0.0%	---
5775 - Testing & Examinations	\$ 18,261	\$ 5,668	\$ 15,000	\$ 5,019	\$ 15,000	0.0%	198.9%
TOTAL	\$ 18,663	\$ 6,043	\$ 17,500	\$ 5,019	\$ 17,500	0.0%	248.7%
Commodities							
6110 - Books & Publications	\$ 402	\$ -	\$ 60	\$ -	\$ 60	0.0%	---
6120 - Office Supplies	\$ -	\$ 52	\$ 200	\$ 52	\$ 200	0.0%	284.6%
6130 - Supplies	\$ -	\$ -	\$ 150	\$ -	\$ 150	0.0%	---
6170 - Postage	\$ -	\$ -	\$ 200	\$ -	\$ 200	0.0%	---
TOTAL	\$ 402	\$ 52	\$ 610	\$ 52	\$ 610	0.0%	1073.1%
Police Commission Total	\$ 28,538	\$ 13,058	\$ 25,215	\$ 12,176	\$ 25,215	0.0%	107.1%

NARRATIVE REPORT

Department:	Police Commission	Date:	January 2024 – FY25
Activity:	01-10	Prepared By:	Susan Griffin

Object Number	Narrative	FY24 Budget	FY25 Proposed
4130	Part-Time Regular	\$6,600	\$6,600
	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.		
4520	FICA Employer Tax	\$505	\$505
5600	Professional/Technical	\$1,500	\$1,500
	Budgeted figure is used for attorney fees if needed.		
5610	Membership/Association Dues	\$500	\$500
5620	Advertising/Publications	\$500	\$500
5775	Testing & Examinations	\$15,000	\$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.		
6110	Books & Publications	\$50	\$60
6120	Office Supplies	\$200	\$200
6130	Supplies	\$150	\$150
6170	Postage	\$200	\$200

Oakbrook Terrace Finance Department Organizational Chart



CITY OF OAKBROOK TERRACE

FINANCE

		FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Estimated	FY 2025 Proposed
Department Summary						
	Salaries & Wages	\$ 138,020	\$ 253,388	\$ 328,453	\$ 262,628	\$ 305,500
	Benefits	37,196	76,991	126,377	76,293	128,150
	Contractual Services	383,344	453,531	502,329	465,277	574,462
	Commodities	32,249	7,920	3,800	4,194	10,300
	Investment Expense	57,308	41,863	-	-	-
	Department Totals	\$ 648,117	\$ 833,693	\$ 960,959	\$ 808,392	\$ 1,018,412

Department Performance Measures

Inputs	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Est.
Number of full-time employees*	1.5	1.5	1.5	3	3
Number of part-time/seasonal employees**	2	1.5	0.5	0	0.25
Department Expenditures	\$ 503,049	\$ 531,289	\$ 648,117	\$ 833,693	\$ 808,392

*City Administrator also served as Finance Director prior to FY 2023

**Administrative Assistant work was budgeted 50% of time in Executive Administration and 50% in Finance prior to FY 2023

Outputs	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Business Licenses Issued	360	416	415	400	EST 420
Credit Card Transactions	689	710	849	1,027	1,030
Purchase Orders	91	89	82	96	83
Accounts Payable Checks	1,264	1,216	1,296	1,167	1,142

Effectiveness Measures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
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GFOA Distinguished Budget Award

X	X	X	X	X
X	X	X	X	TBD
AA	AA	AA*	AA	AA

GFOA Excellence in Financial Reporting

City Bond Rating (Standard and Poor's)

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

Goals (4 Areas based upon Current Goals)

Goals	Remain Fiscally Sound	Community Engagement	Enhance Public Health & Safety	Maintain Community Development
Compose & Distribute Popular Annual Financial Report	X	X		
To make accounts payable process paperless	X			
Implement Springbrook cashless payment options	X	X		
Monitor new businesses and discontinued businesses	X			X

**CITY OF OAKBROOK TERRACE
GENERAL FUND - 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 2023-2024 ACCOMPLISHMENTS

1. Successful receipt of the Certificate of Achievement for Excellence in Financial Reporting for the FY 2022 Annual Comprehensive Financial Report (ACFR) (past 18 years). Submitted FY2023 Annual Report to GFOA for award consideration.
2. Promoted the Finance Clerk to Finance Assistant with the departure of the Finance Coordinator.
3. Contracted with GovTemps/MGT for an Interim Finance Director with the departure of the Finance Director.
4. Continue implementation and collection of Food & Beverage Tax (1.5% of restaurant gross sales) preparers.
5. Prepared the FY2025 Annual Budget and completed the FY2023 ACFR.
6. Coordinated the redemption of the 2012B Business District Bonds at a savings of \$105k.

FY 2024-2025 OBJECTIVES

- To implement BS&A financial software modules.

- Create new monthly reports for the council that include Analysis of Major Revenue Sources, Fiscal Year Budget Summary, and Fiscal Year Budget Detail.
- 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 Annual Comprehensive 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 as stated by City ordinance.
- To give utility billing customers the option to have bills emailed to them and to view current balances in real time through our accounting software.
- To continue to improve communications with residents through the City's website and Facebook page.
- To have the departments perform timesheet entry through new Paylocity module.
- To make the accounts payable process paperless from electronically approving invoices to sending payments by ACH.
- To utilize "Positive Pay" with bank to minimize check fraud.
- To participate in pooled Request for Qualifications for audit services for FY2025 and later.



CITY OF OAKBROOK TERRACE
FINANCE DEPARTMENT
2024/2025 BUDGET
GENERAL FUND - DEPARTMENT 01-11

	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Estimated Actual 23/24	Adopted Budget 24/25	% Change In 23/24 Budget to FY24/25 Budget	% Change In 23/24 Estimate
Salaries & Wages	\$ 138,020	\$ 253,388	\$ 328,453	\$ 262,628	\$ 305,500	-7.0%	16.32%
Other Personnel Benefits	\$ 37,196	\$ 76,991	\$ 126,377	\$ 76,293	\$ 142,350	12.6%	86.58%
Contractual Services	\$ 383,344	\$ 453,531	\$ 502,329	\$ 465,277	\$ 577,962	15.1%	24.22%
Commodities	\$ 32,249	\$ 7,920	\$ 3,800	\$ 4,194	\$ 12,800	236.8%	205.19%
Expenditures	\$ 57,308	\$ 41,863	\$ -	\$ -	\$ -	----	----
Finance Department Total	\$ 648,117	\$ 833,693	\$ 960,959	\$ 808,392	\$ 1,038,612	8.1%	28.48%
Salaries & Wages							
4110 - Full-time	\$ 118,410	\$ 253,191	\$ 306,134	\$ 238,628	\$ 280,000	-8.5%	17.34%
4120 - Overtime	\$ 160	\$ 197	\$ -	\$ -	\$ -	----	----
4130 - Part-time Regular	\$ 19,160	\$ -	\$ 22,319	\$ 24,000	\$ 25,500	14.3%	6.25%
4190 - Top of the Range	\$ 290	\$ -	\$ -	\$ -	\$ -	----	----
TOTAL	\$ 138,020	\$ 253,388	\$ 328,453	\$ 262,628	\$ 305,500	-7.0%	16.32%
Other Personnel Benefits							
4510 - IMRF	\$ 14,540	\$ 18,189	\$ 18,418	\$ 18,013	\$ 39,200	112.8%	117.63%
4520 - FICA	\$ 10,176	\$ 18,815	\$ 25,127	\$ 15,000	\$ 20,000	-20.4%	33.33%
4530 - Health Insurance	\$ 8,840	\$ 24,612	\$ 65,640	\$ 27,040	\$ 59,500	-9.4%	120.04%
4531 - H.S.A. Contribution	\$ 2,395	\$ 11,760	\$ 12,000	\$ 12,000	\$ 12,800	6.7%	6.67%
4540 - Dental Insurance	\$ 385	\$ 1,201	\$ 3,200	\$ 2,465	\$ 2,800	-12.5%	13.59%
4545 - Vision Insurance	\$ -	\$ -	\$ -	\$ -	\$ 6,000	----	----
4550 - Life Insurance	\$ 296	\$ 583	\$ 761	\$ 475	\$ 550	-27.7%	15.79%
4570 - Unemployment Ins	\$ 563	\$ 1,831	\$ 1,231	\$ 1,300	\$ 1,500	21.9%	15.38%
TOTAL	\$ 37,196	\$ 76,991	\$ 126,377	\$ 76,293	\$ 142,350	12.6%	86.58%
Contractual Services							
5600 - Professional/Technical	\$ 82,672	\$ 69,157	\$ 92,149	\$ 70,193	\$ 155,000	68.2%	120.82%
5600-15 - Investment Manager Fees	\$ 2,192	\$ 2,093	\$ 2,200	\$ 2,200	\$ 2,500	13.6%	13.64%
5605 - Training/Conferences	\$ -	\$ 260	\$ 4,535	\$ 250	\$ 4,535	0.0%	1714.00%
5606 - Credit Card Transaction Fees	\$ 5,083	\$ 24,794	\$ 25,000	\$ 34,833	\$ 35,000	40.0%	0.48%
5610 - Membership/Assoc Fees	\$ 160	\$ 250	\$ 160	\$ 250	\$ 600	275.0%	140.00%
5615 - Meeting Reimbursement	\$ 438	\$ 459	\$ -	\$ 100	\$ 100	----	0.00%
5630 - Risk Management Insurance	\$ 70,085	\$ 79,047	\$ 87,145	\$ 82,346	\$ 100,000	14.8%	21.44%
5631 - Workers Compensation Insurance	\$ 195,103	\$ 189,345	\$ 194,744	\$ 183,309	\$ 190,000	-2.4%	3.65%
5640 - Vision Insurance	\$ 4,270	\$ 4,647	\$ 6,169	\$ 5,500	\$ -	-100.0%	-100.00%
5655 - Equipment Lease & Rental	\$ 360	\$ 330	\$ 360	\$ 360	\$ 360	0.0%	0.00%
5660 - Equipment Maint & Repair	\$ 880	\$ 1,010	\$ 1,000	\$ 1,003	\$ 1,000	0.0%	-0.29%
5660-01 Equipment Service Agreement	\$ 7,116	\$ 13,308	\$ 15,000	\$ 13,308	\$ 15,000	0.0%	12.71%
5660-02 Software Service Agreement	\$ 5,737	\$ 57,183	\$ 63,000	\$ 61,187	\$ 63,000	0.0%	2.96%
5665 - Telephone Service	\$ 2,088	\$ 3,154	\$ 3,000	\$ 2,914	\$ 3,000	0.0%	2.95%
5668 - Communications	\$ 4,794	\$ 4,777	\$ 5,617	\$ 5,431	\$ 5,617	0.0%	3.43%
5683 - Collections Fees	\$ 478	\$ 264	\$ 450	\$ 354	\$ 450	0.0%	27.21%
5700 - Public Information	\$ 1,888	\$ 3,431	\$ 1,800	\$ 1,717	\$ 1,800	0.0%	4.82%
5705 - Filing Fees	\$ -	\$ 22	\$ -	\$ 22	\$ -	----	-100.00%
TOTAL	\$ 383,344	\$ 453,531	\$ 502,329	\$ 465,277	\$ 577,962	15.1%	24.22%



CITY OF OAKBROOK TERRACE
FINANCE DEPARTMENT
2024/2025 BUDGET
GENERAL FUND - DEPARTMENT 01-11

	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Estimated Actual 23/24	Adopted Budget 24/25	% Change In 23/24 Budget to FY24/25 Budget	% Change In 23/24 Estimate
Commodities							
6120 - Office Supplies	\$ 1,816	\$ 871	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.00%
6125 - Office Furniture	\$ -	\$ 3,405	\$ -	\$ -	\$ 1,000	----	----
6130 - Supplies	\$ 514	\$ 933	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.00%
6150 - Software	\$ 26,300	\$ -	\$ -	\$ -	\$ 2,500	----	----
6151 - Hardware	\$ 1,595	\$ 607	\$ -	\$ 94	\$ 5,000	----	5213.50%
6170 - Postage	\$ 2,024	\$ 2,104	\$ 1,800	\$ 2,100	\$ 2,300	27.8%	9.52%
TOTAL	\$ 32,249	\$ 7,920	\$ 3,800	\$ 4,194	\$ 12,800	236.8%	205.19%
Expenditures							
7175 - Investment Expense	\$ 57,308	\$ 41,863	\$ -	\$ -	\$ -	----	----
TOTAL	\$ 57,308	\$ 41,863	\$ -	\$ -	\$ -	----	----
Finance Total	\$ 648,117	\$ 833,693	\$ 960,959	\$ 808,392	\$ 1,038,612	8.1%	28.48%

NARRATIVE REPORT

Department:	Finance Department	Date:	February 2024 – FY25
Activity:	01-11	Prepared By:	Susan Griffin

Object Number	Narrative	FY24 Budget	FY25 Proposed
4110	Full-time Salaries	\$306,134	\$280,000
	FY24: Budgeted amount includes salary for the Finance Director, Finance Coordinator, and Fiscal Assistant. FY25: Finance Director, ½ year Finance Coordinator & Fiscal Assistant		
4130	Part-Time Regular	\$22,319	\$25,500
	Salary for accounts payable / administrative assistant split between finance and executive administration.		
4500	Other Personnel Benefits	\$126,377	\$142,350
	These benefits include IMRF, FICA, H.S.A. contribution, unemployment insurance and insurance for life, dental and health.		
5600	Professional & Technical Services	\$92,149	\$155,000
	Budget figure includes cost for the annual audit (\$55,000) and payroll services (\$13,000). Also included are the GFOA award fees (\$860) and safety deposit box fees (\$170). Additionally, the charges for OPEB and actuary fees (\$6,300), and disclosure requirement fees (\$960) are budgeted here. The City's IT consulting services (\$24,000) are also budgeted here. GovTemps/MGT Interim Finance Director for 14 weeks/35 hrs per week @ \$112 per hour = \$54,880 OPEB FY24 \$3,100 OPEB FY25 \$1,550 Foster & Foster		
5600-15	Investment Manager Fees	\$2,200	\$2,500
	These fees are paid to the City's financial advisors to invest the General Fund's excess cash. Sawyer/Falduto		
5605	Training/Conferences	\$4,535	\$4,535
	Costs for miscellaneous staff training (\$2,000) and the GFOA annual conference (\$2,535) are budgeted here.		
5606	Credit Card Transaction Fees	\$25,000	\$35,000
	Costs associated with accepting credit card payments.		
5610	Membership/Assn Fees	\$250	\$600
	GFOA, IGFOA Dues		
5615	Meeting reimbursement	\$0	\$100

NARRATIVE REPORT

Department:	Finance Department	Date:	February 2024 – FY25
Activity:	01-11	Prepared By:	Susan Griffin

Object Number	Narrative	FY24 Budget	FY25 Proposed
5630	Risk Management Insurance	\$87,145	\$100,000
	Two-thirds of the expense for insurance coverage (liability, property, cyber, 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	\$194,744	\$190,000
	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 FY25 Moved expense to Line Item #01-11-4545-00 under Other Personnel Benefits	\$6,169	Moved to Other Personnel Benefits
	Costs associated with vision insurance offered to City employees.		
5655	Equipment Lease & Rental	\$360	\$360
5660	Equipment Maintenance & Repair	\$1,000	\$1,000
	Finance Department's share of copier maintenance.		
5660-01	Equipment Service Agreement	\$15,000	\$15,000
	Telephone and Springbrook software support.		
5660-02	Software Service Agreement	\$63,000	\$63,000
	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	\$3,000	\$3,000
	Finance Department's share of phone service charges.		
5668	Communications	\$5,617	\$5,617
	Comcast charges for internet, digital adapters, business video, and cell phone charges.		
5683	Collection Fees	\$450	\$450

NARRATIVE REPORT

Department:	Finance Department	Date:	February 2024 – FY25
Activity:	01-11	Prepared By:	Susan Griffin

Object Number	Narrative	FY24 Budget	FY25 Proposed
5700	Public Information	\$1,800	\$1,800
	Filing of Annual Treasurer’s Report along with the printing of the adopted budget and Annual Comprehensive Financial Report covers are charged in this line item.		
6120	Office Supplies	\$1,000	\$1,000
6125	Office Furniture	\$0	\$1,000
6130	Supplies	\$1,000	\$1,000
6150	Software	\$0	\$2,500
6151	Hardware	\$0	\$5,000
6120	Postage	\$1,800	\$2,300



**CITY OF OAKBROOK TERRACE
ECONOMIC DEVELOPMENT
2024/2025 BUDGET
GENERAL FUND - DEPARTMENT 01-13**

	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Department Estimated 23/24	Department Proposed 24/25	Administrator Proposed 24/25	% Change In 24/25 Budget To Proposed	% Change In 24/25 Estimate To Proposed
Contractual Services	\$ 278,287	\$ 198,835	\$ 145,000	\$ -	\$ -	\$ 145,000	0.0%	----
Economic Development Total	\$ 278,287	\$ 198,835	\$ 145,000	\$ -	\$ -	\$ 145,000	0.0%	----
Contractual Services								
5750 - Home Depot Reimbursable	\$ 229,260	\$ 185,104	\$ -	\$ -	\$ -	\$ -	----	----
5754 - Oakbrook Terrace LLC Reimbursable	\$ 49,027	\$ -	\$ -	\$ -	\$ -	\$ -	----	----
5755- Sales Tax Stimulus Rebate Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	----	----
5756 - Hotel Tax Stimulus Rebate Program	\$ -	\$ 13,731	\$ -	\$ -	\$ -	\$ -	----	----
5757 - Residential Voucher Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	----	----
5758 - Economic Stimulus Program	\$ -	\$ -	\$ 145,000	\$ -	\$ -	\$ 145,000	0.0%	----
TOTAL	\$ 278,287	\$ 198,835	\$ 145,000	\$ -	\$ -	\$ 145,000	0.0%	----
Economic Development Total	\$ 278,287	\$ 198,835	\$ 145,000	\$ -	\$ -	\$ 145,000	0.0%	----

NARRATIVE REPORT

Department:	Economic Development	Date:	January 2024 – FY2025
Activity:	01-13	Prepared By:	Melissa Headley

Object Number	Narrative	FY24 Budget	FY25 Proposed
5750	Home Depot Reimbursable	\$0.00	\$0.00
	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 expired in April 2023, prior to the start of Fiscal Year 2024.		
5758	Economic Stimulus Program	\$145,000	\$145,000
	Amount budgeted for use in incentives in order to attract development within the City. \$69k for Comprehensive Plan suggestions Currently office vacancy on Meyer Road		

CITY OF OAKBROOK TERRACE

TRAFFIC ENFORCEMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Proposed
Department Summary					
Salaries & Wages	\$ 71,162	\$ 52,542	\$ 80,490	\$ 6,034	\$ -
Benefits	6,227	5,094	6,861	584	-
Contractual Services	1,301,814	941,324	1,300,851	121,947	-
Department Totals	\$ 1,379,203	\$ 998,960	\$ 1,388,202	\$ 128,565	\$ -

****Note**** No budget proposed for FY25 due to Red Light Camera Revenue not expected

Traffic Enforcement

Goals (4 Areas based upon Current Goals)

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



CITY OF OAKBROOK TERRACE
TRAFFIC LIGHT ENFORCEMENT
2024/2025 BUDGET
GENERAL FUND - DEPARTMENT 01-14

	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Department Estimated 23/24	Department Proposed 24/25	Administrator Proposed 24/25	% Change In 24/25 Budget To Proposed	% Change In 24/25 Estimate To Proposed
Salaries & Wages	\$ 71,162	\$ 52,542	\$ 80,490	\$ 6,034	\$ -	\$ -	-100.0%	-100.0%
Other Personnel Benefits	\$ 6,227	\$ 5,094	\$ 6,861	\$ 584	\$ -	\$ -	-100.0%	-100.0%
Contractual Services	\$ 1,301,814	\$ 941,324	\$ 1,300,851	\$ 121,947	\$ -	\$ -	-100.0%	-100.0%
Traffic Light Enforcement Total	\$ 1,379,203	\$ 998,960	\$ 1,388,202	\$ 128,565	\$ -	\$ -	-100.0%	-100.0%
Salaries & Wages								
4130 - Part-time Regular	\$ 66,248	\$ 49,965	\$ 75,490	\$ 5,959	\$ -	\$ -	-100.0%	-100.0%
4150 - Court Time Admin	\$ 4,914	\$ 2,577	\$ 5,000	\$ 75	\$ -	\$ -	-100.0%	-100.0%
TOTAL	\$ 71,162	\$ 52,542	\$ 80,490	\$ 6,034	\$ -	\$ -	-100.0%	-100.0%
Other Personnel Benefits								
4520 - FICA	\$ 5,353	\$ 4,081	\$ 5,775	\$ 456	\$ -	\$ -	-100.0%	-100.0%
4570 - Unemployment Insurance	\$ 873	\$ 1,013	\$ 1,086	\$ 128	\$ -	\$ -	-100.0%	-100.0%
TOTAL	\$ 6,227	\$ 5,094	\$ 6,861	\$ 584	\$ -	\$ -	-100.0%	-100.0%
Contractual Services								
5668 - Communications	\$ 785	\$ 793	\$ 800	\$ 73	\$ -	\$ -	-100.0%	-100.0%
5671 - General Legal Services	\$ 1,587	\$ 3,072	\$ 15,000	\$ -	\$ -	\$ -	-100.0%	----
5675 - Admin Hearing Legal Service	\$ 16,309	\$ 13,293	\$ 10,000	\$ -	\$ -	\$ -	-100.0%	----
5681 - Safespeed Service Fees	\$ 1,227,415	\$ 841,387	\$ 1,138,051	\$ 108,552	\$ -	\$ -	-100.0%	-100.0%
5682 - Safespeed Monthly Fees	\$ 12,000	\$ 9,000	\$ 12,000	\$ 1,000	\$ -	\$ -	-100.0%	-100.0%
5683 - Collection Fees	\$ 43,718	\$ 73,779	\$ 125,000	\$ 12,322	\$ -	\$ -	-100.0%	-100.0%
TOTAL	\$ 1,301,814	\$ 941,324	\$ 1,300,851	\$ 121,947	\$ -	\$ -	-100.0%	-100.0%
Traffic Light Enforcement Total	\$ 1,379,203	\$ 998,960	\$ 1,388,202	\$ 128,565	\$ -	\$ -	-100.0%	-100.0%

NARRATIVE REPORT

Department:	Traffic Light Enforcement	Date:	February 2024
Activity:	01-14	Prepared By:	Susan Griffin

NO BUDGETED EXPENDITURES IN THIS DEPARTMENT DUE TO TRAFFIC CAMERA ON-GOING LITIGATION.

Object Number	Narrative	FY24 Budget	FY25 Proposed
4130	Part-time Regular	\$75,490	\$0
	The budgeted amount represents the part-time wages for four (4) photo enforcement camera reviewers.		
4150	Court Time Admin	\$5,000	\$0
	The budgeted amount represents one (1) admin and two (2) detectives, officer, or Deputy Chief wages for the traffic light court hearings.		
4500	Other Personnel Benefits	\$6,861	\$0
	These benefits include FICA and unemployment insurance.		
5671	General Legal Services	\$15,000	\$0
	The budgeted amount represents legal fees associated with the red-light cameras.		
5675	Administrative Hearing Services	\$10,000	\$0
	The budgeted amount represents the cost for the administrative hearing officer to adjudicate the traffic enforcement fines.		
5681	Safespeed Service Fees	\$1,138,051	\$0
	The budgeted amount represents the vendor's fees to implement two (2) traffic enforcement camera systems.		
5682	Safespeed Monthly Fees	\$12,000	\$0
	The budgeted amount represents the \$1,000 monthly service fee.		
5683	Collection Fees	\$125,000	\$0
	The budgeted amount represents collection fees associated with late fine payments.		

CITY OF OAKBROOK TERRACE

WATER FUND - Public Services

		FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Estimated	FY 2025 Adopted
Department Summary						
	Salaries & Wages	\$ 260,865	\$ 273,287	\$ 296,653	\$ 294,609	\$ 305,262
	Benefits	32,949	(20,325)	103,317	110,244	131,560
	Contractual Services	571,217	605,893	672,428	699,923	779,845
	Commodities	9,150	12,589	28,950	18,313	28,950
	Capital Expenditures	267,448	283,338	412,145	473,053	460,000
	Debt Service/Interfund Loan Fees	969	862	648	755	648
	Department Totals	\$ 1,142,597	\$ 1,155,644	\$ 1,514,141	\$ 1,596,897	\$ 1,706,265

Department Performance Measures

Inputs	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Est.
Number of full-time employees*	2.5	2.5	2.5	2.5	2.5
Number of part-time/seasonal employees**	1	1	0	0	0.5
Department Expenditures	\$ 2,023,480	\$ 1,142,596	\$ 1,155,645	\$ 1,514,141	\$ 1,596,897

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

Per Calendar Year	2019	2020	2021	2022	2023
Outputs					
Vehicle Maintenance - Water Government Repairs	169	173	168	151	180
Number of Metered Customers	555	556	557	558	558
Gallons of Water Purchased	87,566,000	86,221,000	82,856,000	89,904,000	98,676,000
Gallons of Water Sold	86,198,000	80,201,000	69,099,000	75,874,000	97,489,000
JULIE Locates	1,114	1,117	1,237	1,330	1,611

Effectiveness Measures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Annual Water Sales Revenue	\$ 868,550	\$ 808,055	\$ 757,771	\$ 789,852	\$ 802,630
# of Automatic Payment Customers	109	119	126	137	152
% of Customers using Auto Payment	20%	21%	23%	25%	27%

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	

**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 2023-2024 ACCOMPLISHMENTS

- Updated all of our sample sites to meet the IEPA's compliance monitoring requirements.
- Completed another year of successful coliform and bacteria sampling. That is twenty- three (23) 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.
- Completed a total resurfacing project of the City's 500,000 gallon elevated storage tank.

FY 2024-2025 OBJECTIVES

- To read all residential and commercial meters bi-monthly.
- To maintain and submit accurate and timely reports as required by the Illinois Environmental Protection Agency (IEPA) and Department of Natural Resources (DNR).

- To operate and maintain the Pressure Adjusting Station (P.A.S.) and chemical feed system along with the City's 500,000-gallon storage facility.
- To continue to coordinate Joint Utility Locating Information for Excavators (J.U.L.I.E.) requests to protect the City's water infrastructure system.
- To continue to exercise and maintain all valves, hydrants, and appurtenances of the water system to ensure proper operation, water quality, and the long-term integrity of the infrastructure.
- To compile and distribute water quality data in a required Consumer Confidence Report (CCR) to all system users.
- To respond to all emergency calls on a standby basis and arrange for the immediate repairs to the water system, as necessary.
- To continue to adhere to the compliance monitoring parameters set forth by the Illinois Environmental Protection Agency (IEPA).
- To continue to maintain Reduced Pressure Zone (R.P.Z.) compliance and data to protect the water system from backflow contamination.



CITY OF OAKBROOK TERRACE
WATER FUND REVENUES
2024/2025 BUDGET

	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Estimated 23/24	Adopted Budget 24/25	% Change In 23/24 Budget To 24/25 Budget	% Change In 23/24 Estimate
Taxes Collected by OBT	\$ 389,193	\$ 386,403	\$ 402,305	\$ 369,527	\$ 385,000	-4.3%	4.2%
Fines & Forfeitures	\$ 10,191	\$ 15,812	\$ 12,000	\$ 23,000	\$ 20,000	66.7%	-13.0%
Sales & Service	\$ 790,002	\$ 802,900	\$ 812,000	\$ 887,882	\$ 842,350	3.7%	-5.1%
Miscellaneous Revenue	\$ 733	\$ 4,892	\$ 5,184	\$ 4,455	\$ 5,500	6.1%	23.5%
WATER FUND TOTAL	\$ 1,190,119	\$ 1,210,007	\$ 1,231,489	\$ 1,284,864	\$ 1,252,850	1.7%	-2.5%
Taxes Collected By OBT							
3030 - Electric Utility Tax	\$ 389,193	\$ 386,403	\$ 402,305	\$ 369,527	\$ 385,000	-4.3%	4.2%
TOTAL	\$ 389,193	\$ 386,403	\$ 402,305	\$ 369,527	\$ 385,000	-4.3%	4.2%
Fines & Forfeitures							
3750 - Penalties/Fines	\$ 10,191	\$ 15,812	\$ 12,000	\$ 23,000	\$ 20,000	66.7%	-13.0%
TOTAL	\$ 10,191	\$ 15,812	\$ 12,000	\$ 23,000	\$ 20,000	66.7%	-13.0%
Sales & Service							
3710 - Sale of Water	\$ 789,852	\$ 802,630	\$ 810,000	\$ 884,550	\$ 840,350	3.7%	-5.0%
3715 - Water Meter Sales	\$ 150	\$ 270	\$ 1,000	\$ 3,332	\$ 1,000	0.0%	-70.0%
3720 - Tap-On Fees	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%	0.0%
TOTAL	\$ 790,002	\$ 802,900	\$ 812,000	\$ 887,882	\$ 842,350	3.7%	-5.1%
Miscellaneous Revenue							
3650 - Interest Earnings	\$ 584	\$ 4,892	\$ 5,184	\$ 4,455	\$ 5,500	6.1%	23.5%
3660 - Miscellaneous Revenue	\$ 149	\$ -	\$ -	\$ -	\$ -	#DIV/0!	0.0%
3990- Proceeds from Capital Asset Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
3991 - Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL	\$ 733	\$ 4,892	\$ 5,184	\$ 4,455	\$ 5,500	6.1%	23.5%
TOTAL REVENUES	\$ 1,190,119	\$ 1,210,007	\$ 1,231,489	\$ 1,284,864	\$ 1,252,850	1.7%	-2.5%
Expenses (includes depreciation expense and interest expense)	\$ 1,155,645	\$ 1,342,978	\$ 1,297,996	\$ 1,596,897	\$ 1,706,265	31.5%	6.8%
Reduces Expenses: Capitalized Assets	\$ -	\$ -	\$ (196,000)	\$ (186,419)	\$ (170,000)	-13.3%	-8.8%
Excess (Deficit) of Revenues Over Expenses	\$ 34,474	\$ (132,971)	\$ 129,493	\$ (125,614)	\$ (283,415)	-318.9%	125.6%
Other Financing Sources:							
Transfer from Capital Fund (03-00-4000-00)	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 283,500	41.8%	41.8%
Changes in Net Position	\$ 34,474	\$ 67,029	\$ 329,493	\$ 74,386	\$ 85	-100.0%	-99.9%
Beginning Balance, May 1	\$ 6,157,056	\$ 6,191,530	\$ 6,258,559	\$ 6,258,559	\$ 6,332,945	1.2%	1.2%
Ending Balance, April 30	\$ 6,191,530	\$ 6,258,559	\$ 6,588,052	\$ 6,332,945	\$ 6,333,030	-3.9%	0.0%



CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M
2024/2025 BUDGET
03-12

	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Estimated 23/24	Adopted Budget 24/25	% Change In 23/24 Budget To 24/25 Budget	% Change In 23/24 Estimate
Salaries & Wages	\$ 273,287	\$ 266,964	\$ 296,653	\$ 294,609	\$ 305,262	2.9%	3.6%
Other Personnel Benefits	\$ (20,325)	\$ 103,558	\$ 103,317	\$ 110,244	\$ 131,560	27.3%	19.3%
Contractual Services	\$ 605,893	\$ 652,714	\$ 672,428	\$ 699,923	\$ 779,845	16.0%	11.4%
Commodities	\$ 12,589	\$ 16,483	\$ 28,950	\$ 18,313	\$ 28,950	0.0%	58.1%
Debt Service	\$ 862	\$ 755	\$ 648	\$ 755	\$ 648	0.1%	-14.1%
Water Operations & Maintenance Total	\$ 872,307	\$ 1,040,474	\$ 1,101,996	\$ 1,123,844	\$ 1,246,265	13.1%	10.9%

Salaries & Wages							
4110 - Full-time	\$ 245,895	\$ 243,456	\$ 237,477	\$ 237,477	\$ 245,000	3.2%	3.2%
4120 - Overtime	\$ 16,622	\$ 16,239	\$ 16,990	\$ 17,000	\$ 17,000	0.1%	0.0%
4130 - Part-time Regular	\$ -	\$ -	\$ 35,905	\$ 35,905	\$ 36,981	3.0%	3.0%
4171 - Sick Leave Buy Back	\$ 6,159	\$ -	\$ -	\$ -	\$ -	----	----
4190 - Top of the Range Award	\$ 4,612	\$ 7,269	\$ 6,281	\$ 4,227	\$ 6,281	0.0%	48.6%
TOTAL	\$ 273,287	\$ 266,964	\$ 296,653	\$ 294,609	\$ 305,262	2.9%	3.6%

Other Personnel Benefits							
4510 - IMRF	\$ (88,301)	\$ 20,342	\$ 15,885	\$ 23,146	\$ 36,500	129.8%	57.7%
4520 - FICA	\$ 20,462	\$ 20,079	\$ 21,394	\$ 21,394	\$ 21,550	0.7%	0.7%
4530 - Health Insurance	\$ 37,538	\$ 50,942	\$ 54,332	\$ 53,998	\$ 56,111	3.3%	3.9%
4531 - H.S.A. Contribution	\$ 6,310	\$ 8,160	\$ 7,200	\$ 7,200	\$ 12,800	77.8%	77.8%
4540 - Dental Insurance	\$ 2,309	\$ 2,619	\$ 2,697	\$ 2,697	\$ 2,697	0.0%	0.0%
4550 - Life Insurance	\$ 539	\$ 551	\$ 578	\$ 578	\$ 602	4.2%	4.2%
4570 - Unemployment Ins	\$ 818	\$ 865	\$ 1,231	\$ 1,231	\$ 1,300	5.6%	5.6%
TOTAL	\$ (20,325)	\$ 103,558	\$ 103,317	\$ 110,244	\$ 131,560	27.3%	19.3%

Contractual Services							
5600 - Professional/Technical	\$ 2,456	\$ 671	\$ 5,000	\$ 2,500	\$ 5,000	0.0%	100.0%
5604 - City Engineer	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%	----
5605 - Training/Conferences	\$ 144	\$ 48	\$ 5,000	\$ 500	\$ 5,000	0.0%	900.0%
5606 - Credit Card Transaction Fees	\$ 2,414	\$ 3,961	\$ 4,000	\$ 3,930	\$ 4,000	90.5%	1.8%
5610 - Membership & Association	\$ 707	\$ 970	\$ 700	\$ 700	\$ 800	16.6%	14.3%
5615 - Meeting Reimbursement	\$ -	\$ -	\$ 150	\$ 150	\$ 200	33.3%	33.3%
5630 - Risk Management Insurance	\$ 35,015	\$ 39,333	\$ 43,009	\$ 40,891	\$ 42,945	21.4%	5.0%
5631 - Workers Compensation Insurance	\$ 97,622	\$ 94,125	\$ 95,919	\$ 90,287	\$ 93,500	-4.5%	3.6%
5655 - Equipment Lease & Rental	\$ 450	\$ 330	\$ 450	\$ 400	\$ 450	4.7%	12.5%
5660 - Equipment Maint & Repair	\$ 7,644	\$ 2,108	\$ 10,000	\$ 10,023	\$ 10,000	0.0%	-0.2%
5660-01 Equipment Service Agreement	\$ 5,295	\$ 9,002	\$ 5,000	\$ 5,300	\$ 7,500	2.1%	41.5%
5663 - Vehicle Maint & Repair	\$ 304	\$ 532	\$ 2,500	\$ 1,000	\$ 2,500	0.0%	150.0%
5665 - Telephone Service	\$ 4,696	\$ 4,511	\$ 5,000	\$ 4,700	\$ 5,000	0.0%	6.4%
5668 - Communications	\$ 1,578	\$ 3,938	\$ 2,000	\$ 2,000	\$ 2,000	11.1%	0.0%
5670 - Travel Expense	\$ -	\$ -	\$ 100	\$ -	\$ 100	0.0%	----
5671 - General Legal Expense	\$ 2,240	\$ 11,433	\$ 1,000	\$ 1,075	\$ 1,000	300.0%	-7.0%
5677-02 Berkshire Water Charges Rebate	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	----
5700 - Public Information	\$ 2,104	\$ -	\$ 2,600	\$ -	\$ 2,600	0.0%	----
5715 - Uniform Allowance	\$ -	\$ -	\$ 1,000	\$ 900	\$ 1,000	0.0%	11.1%
5745 - Emergency Services	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	0.0%	----



CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M
2024/2025 BUDGET
03-12

	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Estimated 23/24	Adopted Budget 24/25	% Change In 23/24 Budget To 24/25 Budget	% Change In 23/24 Estimate To 24/25 Budget
5758 - Utilities	\$ 13,462	\$ 14,568	\$ 12,500	\$ 12,500	\$ 12,500	8.7%	0.0%
5770 - Building Maintenance	\$ -	\$ -	\$ 700	\$ -	\$ 20,000	2757.1%	----
5770-01 Build Maint Service Agreements	\$ 1,850	\$ -	\$ -	\$ -	\$ -	-100.0%	----
5845 - DWC Purchase of Water	\$ 427,912	\$ 467,184	\$ 469,800	\$ 523,067	\$ 557,750	25.3%	6.6%
TOTAL	\$ 605,893	\$ 652,714	\$ 672,428	\$ 699,923	\$ 779,845	21.4%	11.4%
Commodities							
6120 - Office Supplies	\$ 4	\$ 163	\$ 100	\$ 100	\$ 100	0.0%	0.0%
6130 - Supplies	\$ 856	\$ 2,186	\$ 1,500	\$ 1,500	\$ 1,500	25.0%	0.0%
6151-Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	----
6152 - Water Meters	\$ 2,629	\$ 2,915	\$ 11,000	\$ 6,000	\$ 11,000	-8.3%	83.3%
6170 - Postage	\$ 1,917	\$ 2,393	\$ 2,800	\$ 2,800	\$ 2,800	16.7%	0.0%
6180 - Fuel	\$ 3,666	\$ 3,958	\$ 6,500	\$ 3,913	\$ 6,500	-9.2%	66.1%
6181 - Fuel Replacement Fund	\$ 2,050	\$ -	\$ 2,050	\$ -	\$ 2,050	0.0%	----
6190 - Non-Capital Equipment	\$ 1,466	\$ 4,868	\$ 5,000	\$ 4,000	\$ 5,000	0.0%	25.0%
TOTAL	\$ 12,589	\$ 16,483	\$ 28,950	\$ 18,313	\$ 28,950	-2.9%	58.1%
Debt Service and Interfund Loan Expenses							
7172 - Interfund Loan Interest Expense	\$ 862	\$ 755	\$ 648	\$ 755	\$ 648	-14.1%	-14.1%
TOTAL	\$ 862	\$ 755	\$ 648	\$ 755	\$ 648	-14.1%	-14.1%
Water Operations & Maintenance Total	\$ 872,307	\$ 1,040,474	\$ 1,101,996	\$ 1,123,844	\$ 1,246,265	21.1%	10.9%



CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION - DISTRIBUTION
2024/2025 BUDGET
03-09

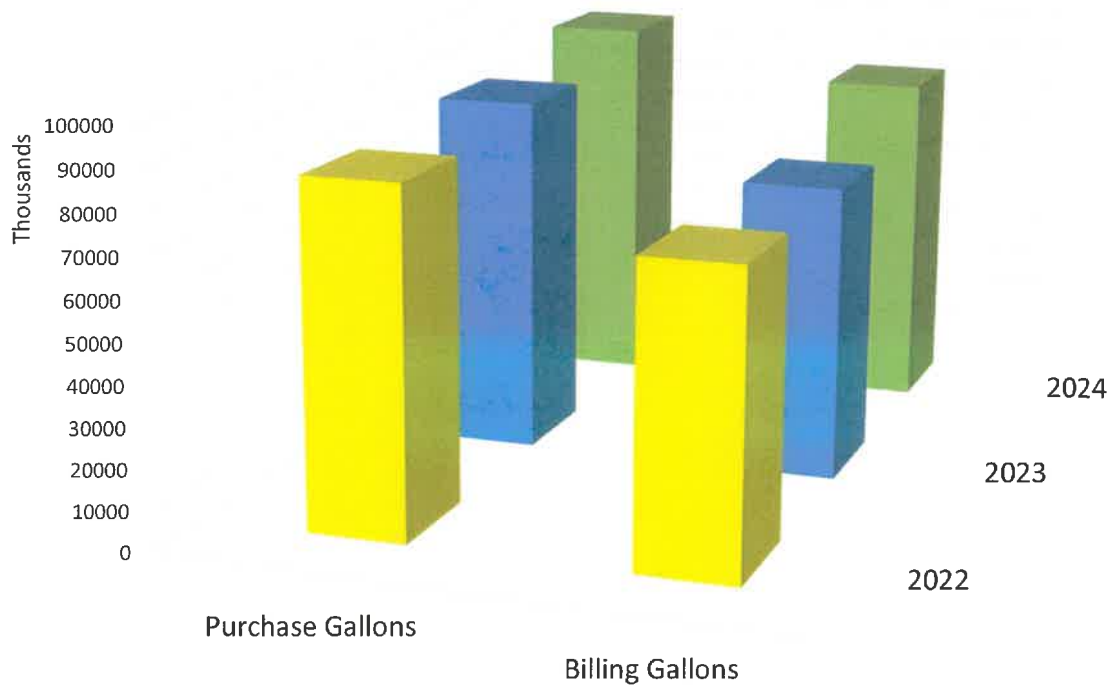
	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Estimated 23/24	Adopted Budget 24/25	% Change In 23/24 Budget To 24/25 Adopted Budget	% Change In 23/24 Estimate
Capital Expenditures	\$ 283,338	\$ 267,960	\$ 196,000	\$ 473,053	\$ 460,000	134.7%	-2.8%
Water Distribution Total	\$ 283,338	\$ 267,960	\$ 196,000	\$ 473,053	\$ 460,000	134.7%	-2.8%
Capital Expenditures							
7130 - Replace W-3 Pickup Truck	\$ -	\$ -	\$ 46,000	\$ 49,684	\$ -	-100.0%	-100.0%
7190-06 New Choice Hotel Watermain	\$ 21,914	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
7190-07 LaQuinta Hotel Water Main Disconnection	\$ 464	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
7190-08 Water Tower Exterior Overcoat	\$ -	\$ 7,000	\$ 150,000	\$ 136,735	\$ -	-100.0%	-100.0%
7190-xx SCADA Replacement	\$ -	\$ -	\$ -	\$ -	\$ 170,000	0.0%	0.0%
7530 - Depreciation Expense	\$ 260,960	\$ 260,960	\$ -	\$ 286,634	\$ 290,000	0.0%	1.2%
Water Distribution Total	\$ 283,338	\$ 267,960	\$ 196,000	\$ 473,053	\$ 460,000	134.7%	-2.8%

CITY OF OAKBROOK TERRACE

WATER PURCHASE FROM DuPAGE WATER COMMISSION

Usage in thousand gallons						
	Estimated	Actual	% Increase	Rates	Total Expense	Rate Inc
FY22		86099		4.97 \$	427,912	
FY23		90190	4.8%	5.18 \$	467,184	4.2%
FY24	97044		7.6%	5.39 \$	523,067	4.1%
FY25 Proj	99955		3.0%	5.58 \$	557,749	3.5%

Billings in thousand gallons						
	Estimated	Actual	% Increase	Rates	Water Billing \$	Rate Inc
FY22		73956		9.97 \$	789,852	
FY23		74057	0.1%	9.97 \$	802,630	0.0%
FY24 Est	86138		16.3%	9.97 \$	884,550	0.0%
FY25 Proj	84290		-2.1%	9.97 \$	840,350	0.0%



NARRATIVE REPORT

Department:	Public Services Department Water Division -O & M	Date:	January 2024
Activity:	03-12	Prepared By:	Craig Ward

Object Number	Narrative	Budget FY23/24	Budget FY24/25
4110	Full-time Salaries	\$237,477	\$245,000
	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	\$16,990	\$17,000
	Estimated overtime expense for the budget year; this account is difficult to predict due to unknown emergency situations.		
4130	Part-time Regular	\$35,905	\$36,981
	This line item represents the Utility Billing Clerk's salary.		
4190	Top of the Range Award	\$6,281	\$6,281
	The budgeted amount is comprised of the following percentages: 50% Public Services Director – 3% Water Operator – 3% Water Operator – 2%		
4500-4570	Other Personnel Benefits	\$103,317	\$131,560
	These benefits include IMRF, FICA, H.S.A. contributions, unemployment insurance and insurance for life, dental, and health.		
5600	Professional & Technical	\$5,000	\$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	\$1,000
	General engineering services.		
5605	Training and Conferences	\$5,000	\$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	\$4,000	\$4,000

NARRATIVE REPORT

Department:	Public Services Department Water Division -O & M	Date:	January 2024
Activity:	03-12	Prepared By:	Craig Ward

Object Number	Narrative	Budget FY23/24	Budget FY24/25
	Costs associated with accepting credit card payments.		
5630	Risk Management Insurance	\$43,009	\$42,945
	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	\$95,919	\$93,500
	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	\$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	\$5,000	\$7,500
	This line item includes building maintenance service agreements for generator service, and HVAC services.		
5663	Vehicle Maintenance & Repair	\$2,500	\$2,500
	Necessary maintenance needed on water division's fleet of vehicles.		
5665	Telephone Service	\$5,000	\$5,000
	The budgeted amount includes two (2) emergency dialers, three (3) telephone lines, and one (1) fax line.		
5668	Communications	\$2,000	\$2,000
	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	\$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 2024
Activity:	03-12	Prepared By:	Craig Ward

Object Number	Narrative	Budget FY23/24	Budget FY24/25
5715	Uniform Allowance	\$1,000	\$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	\$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	\$12,500	\$12,500
	Estimated annual charges at Water Tower, Water Maintenance Facility and Pressure Adjusting Station for sanitary sewer, natural gas, and electric service.		
5770	Building Maintenance	\$700	\$20,000
5845	DWC-Purchase of Water	\$469,800	\$557,750
	Cost of water purchased from the DuPage Water Commission (DWC) based on estimated annual purchase of 87.4 million gallons at a rate of \$5.39 (FY24) per 1,000 gallons and 99.95 million gallons at a rate of \$5.58 per 1,000 gallons.		
6152	Water Meters	\$11,000	\$11,000
	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	\$6,500	\$6,500
	Approximately 1,200 gallons of regular @ \$3.82 per gallon and 400 gallons of diesel gallons @ \$4.17 each.		
6181	Fuel Replacement Fund	\$2,050	\$0
	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	\$5,000
	Various pieces of equipment and tools such as clamps, b-boxes, hydrant and valve assemblies, shovels, and other distribution equipment.		
7172	Interfund Loan Interest Expense	\$648.35	\$648

NARRATIVE REPORT

Department: Public Services Department
Water Division -O & M

Date: January 202\4

Activity: 03-12

Prepared By: Craig Ward

Object Number	Narrative	Budget FY23/24	Budget FY24/25																																								
	<p>In April of 2019, the City Council approved Ordinance No. 19-21, which authorized a 10-year loan in the amount of \$425,000 at 2.5% from the General Fund to the Water Fund to aid in financing a refund from the City to Regency Place for water billing overcharges. The loan matures in FY 2029. Only the interest is recorded as a budgetary expense, while the principal payments are paid directly from the liability account. In March of 2020 the Federal Reserve lowered interest rates so the City Administrator approved a reduction in the interest rate to 0.25%. The revised amortization schedule is detailed below. This new amortization schedule will lower the Water Fund's interest costs by \$34,968 over the life of the loan.</p> <p style="text-align: center;">Revised Amortization Schedule Remaining Nine (9) Years at 0.25%</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th><th>Interest*</th><th>Principal</th><th>Payment Date</th></tr> </thead> <tbody> <tr> <td>FY 2022</td><td>\$862.32</td><td>\$42,690.53</td><td>1-May-2</td></tr> <tr> <td>FY 2023</td><td>\$755.47</td><td>\$42,797.38</td><td>1-May-2</td></tr> <tr> <td>FY 2024</td><td>\$648.35</td><td>\$42,904.50</td><td>1-May-2</td></tr> <tr> <td>FY 2025</td><td>\$540.97</td><td>\$43,011.88</td><td>1-May-2</td></tr> <tr> <td>FY 2026</td><td>\$433.31</td><td>\$43,119.53</td><td>1-May-2</td></tr> <tr> <td>FY 2027</td><td>\$325.39</td><td>\$43,227.46</td><td>1-May-2</td></tr> <tr> <td>FY 2028</td><td>\$217.20</td><td>\$43,335.65</td><td>1-May-2</td></tr> <tr> <td>FY 2029</td><td>\$108.73</td><td>\$43,444.11</td><td>1-May-2</td></tr> <tr> <td>Totals</td><td>\$ 4,861</td><td>\$ 387,115</td><td></td></tr> </tbody> </table>	Fiscal Year	Interest*	Principal	Payment Date	FY 2022	\$862.32	\$42,690.53	1-May-2	FY 2023	\$755.47	\$42,797.38	1-May-2	FY 2024	\$648.35	\$42,904.50	1-May-2	FY 2025	\$540.97	\$43,011.88	1-May-2	FY 2026	\$433.31	\$43,119.53	1-May-2	FY 2027	\$325.39	\$43,227.46	1-May-2	FY 2028	\$217.20	\$43,335.65	1-May-2	FY 2029	\$108.73	\$43,444.11	1-May-2	Totals	\$ 4,861	\$ 387,115			
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CITY OF OAKBROOK TERRACE

Motor Fuel Tax Fund

		FY 2022 Actual	FY 2023 Actual	FY 2024 Proposed	FY 2024 Estimated	FY 2025 Proposed
Department Summary						
	Salaries & Wages	\$ 18,820	\$ 14,377	\$ 15,520	\$ 7,978	\$ 21,500
	Professional Services	-	1,282	500	-	500
	Snow Removal Materials	28,829	8,718	34,000	23,730	30,000
	Capital	-	218,679	240,000	196,692	240,000
	Department Totals	\$ 47,649	\$ 243,056	\$ 290,020	\$ 228,400	\$ 292,000

Department Performance Measures

Inputs	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Department Expenditures	\$ 50,057	\$ 53,406	\$ 45,484	\$ 47,649	\$ 243,056

Outputs	2019	2020	2021	2022	2023
Snow & Ice Control/Plowed Miles	15,577	12,349	16,096	18,482	6,765
Snow & Ice Control/Salted Miles	6,230	4,930	5,652	6,160	2,255
Snow Events	31	18	21	21	11
Price Per Ton of Salt	\$ 45.97	\$ 94.63	\$ 45.48	\$ 62.58	\$ 77.23

Goals (4 Areas based upon Current Goals)

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

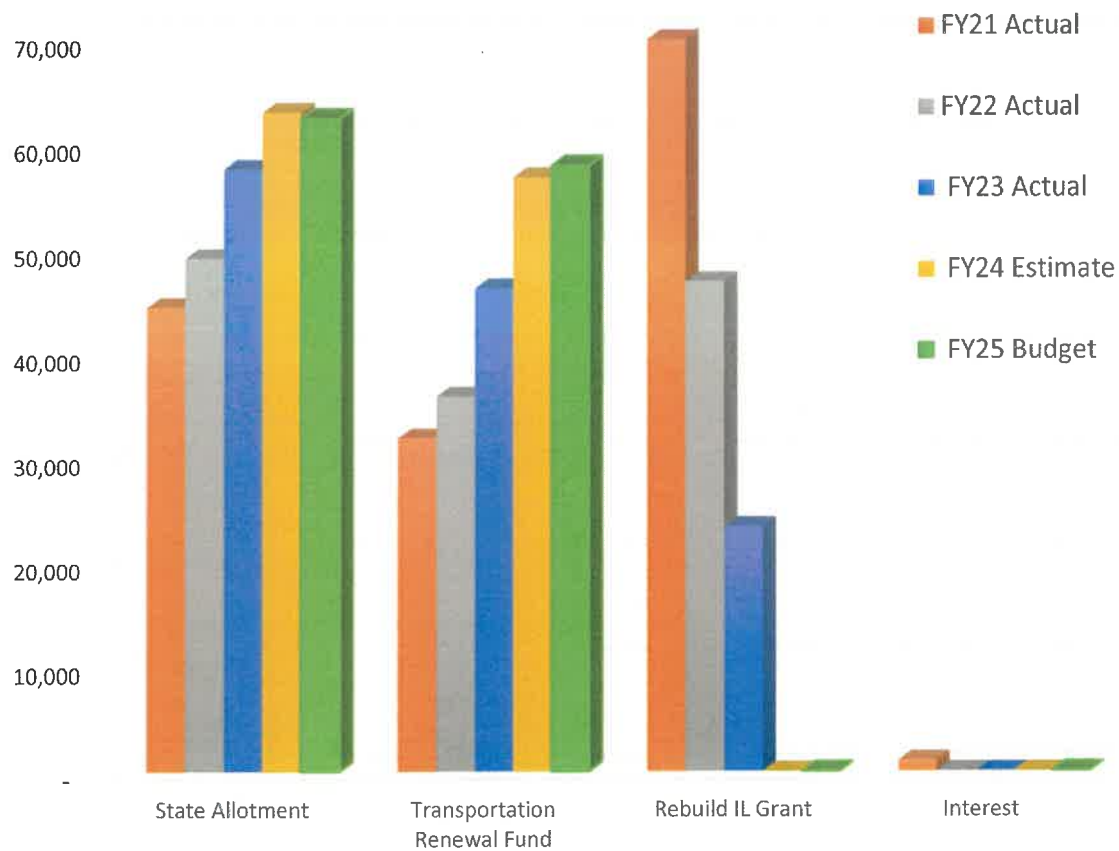


MOTOR FUEL TAX FUND
2024/2025 BUDGET
05-12

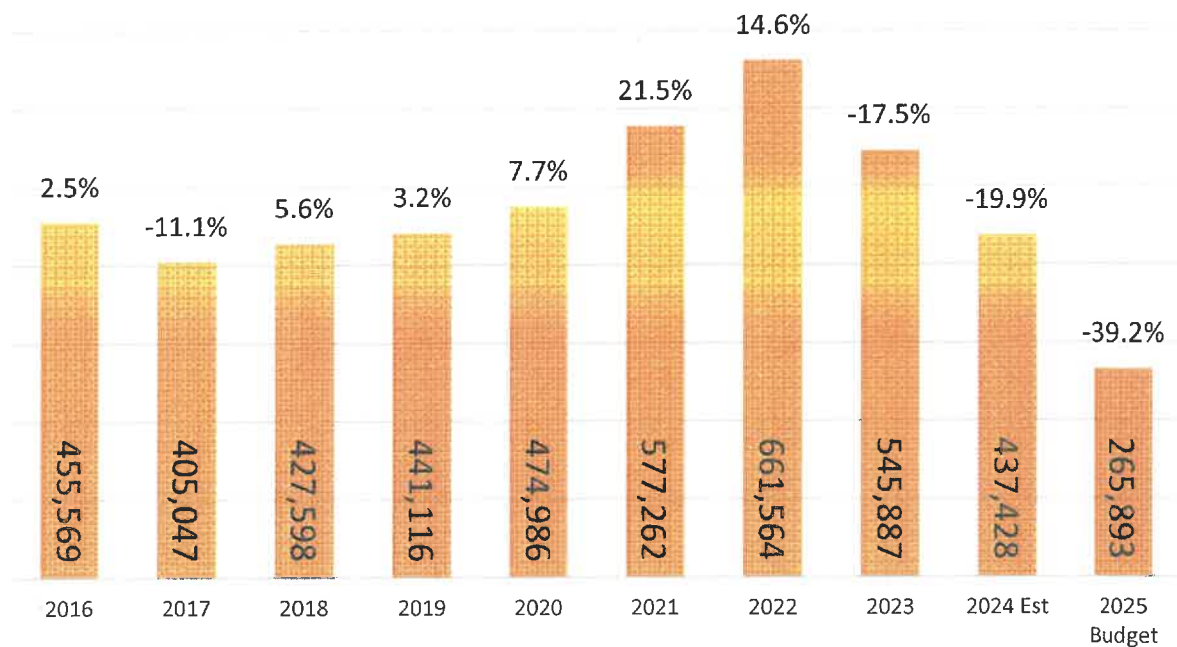
PURPOSE: The purpose of the Motor Fuel Tax Fund Budget is to account for special projects related to the maintenance or rebuilding of City streets (as mandated by Illinois Statutes). Motor Fuel Tax funding is provided by the City's share of the State of Illinois gasoline taxes.

REVENUE	Actual 20/21	Actual 21/22	Actual 22/23	Budget 23/24	Estimated 23/24	Adopted Budget 24/25	% Change In 23/24 Budget To 24/25 Adopted Budget	% Change In 23/24 Estimate To 24/25 Adopted Budget
REVENUE								
3070 - Motor Fuel Tax	\$ 44,481	\$ 49,162	\$ 57,679	\$ 64,291	\$ 63,100	\$ 62,500	-2.8%	-1.0%
3071 - MFT Transportation Renewal	\$ 31,925	\$ 35,910	\$ 46,260	\$ 52,599	\$ 56,839	\$ 57,965	10.2%	2.0%
3072 - Rebuild Illinois Grant	\$ 70,319	\$ 46,880	\$ 23,440	\$ -	\$ -	\$ -	0.0%	0.0%
3650 - Interest Earnings	\$ 1,035	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Motor Fuel Tax Total	\$ 147,760	\$ 131,951	\$ 127,378	\$ 116,890	\$ 119,939	\$ 120,465	3.1%	0.4%
EXPENDITURES								
4110 - Snow Plowing Regular	\$ 1,674	\$ 2,607	\$ 981	\$ 3,085	\$ 7,978	\$ 8,500	175.5%	6.5%
4120 - Snow Plowing Overtime	\$ 23,511	\$ 16,213	\$ 13,396	\$ 12,435	\$ -	\$ 13,000	4.5%	0.0%
5600 - Professional/Technical	\$ 683	\$ -	\$ -	\$ 500	\$ -	\$ 500	0.0%	0.0%
5671 - General Legal Services	\$ -	\$ -	\$ 1,282	\$ -	\$ -	\$ -	0.0%	0.0%
6134 - Snow Removal Materials	\$ 19,616	\$ 28,829	\$ 8,718	\$ 34,000	\$ 23,730	\$ 30,000	-11.8%	26.4%
7143 - Curb and Gutter	\$ -	\$ -	\$ 218,679	\$ 240,000	\$ 196,692	\$ 240,000	0.0%	22.0%
Motor Fuel Tax Total	\$ 45,484	\$ 47,649	\$ 243,055	\$ 290,020	\$ 228,400	\$ 292,000	0.7%	27.8%
Excess (Deficiency) of Revenues over Expenditures	\$ 102,276	\$ 84,302	\$ (115,677)	\$ (173,130)	\$ (108,461)	\$ (171,535)		
Fund Balance								
May 1	\$ 474,986	\$ 577,262	\$ 661,565	\$ 545,889	\$ 545,889	\$ 437,428		
April 30	\$ 577,262	\$ 661,565	\$ 545,889	\$ 372,760	\$ 437,428	\$ 265,893		

Motor Fuel Tax Fund Revenue History



Motor Fuel Tax Fund Balance History



NARRATIVE REPORT

Department:	Motor Fuel Tax Fund	Date:	January 2024 – FY25
Activity:	05-12	Prepared By:	Craig Ward/Susan Griffin

Object Number	Narrative	FY24 Budget	FY25 Proposed
4110	Labor	\$3,085	\$8,500
	Funds related to labor for snow removal.		
4120	Overtime Labor	\$12,435	\$13,000
	Funds related to snow removal overtime.		
5600	Professional/Technical	\$500	\$500
6134	Snow Removal Materials	\$34,000	\$30,000
	The City's yearly allotment for salt purchases. \$62.58 per ton / 400 tons. And Ice Melt for sidewalks. Per Craig – FY24: Compass \$80.49 per Ton Commitment at 400 tons FY25: Cargill 400 Ton Commitment at \$77.39 per ton (by July 1, 2024)		
7143	Curb and Gutter	\$240,000	\$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.		



CITY OF OAKBROOK TERRACE
SSA DEBT SERVICE
2024/2025 BUDGET
SPECIAL SERVICE AREA FUND 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 21/22	Actual 22/23	Adopted Budget 23/24	Estimated 23/24	Adopted Budget 24/25	% Change In 23/24 Budget to 24/25 Adopted Budget	% Change In 23/24 Estimate to 24/25 Adopted Budget
Beginning Fund Balance	\$ (735)	\$ (1,032)	\$ (4,595)	\$ (4,595)	\$ 3	-100.1%	-100.1%
REVENUE							
3010 - Property Taxes	\$ 50,806	\$ 48,885	\$ 48,651	\$ 48,651	\$ 49,500	1.7%	1.7%
3650 - Interest Income	\$ -	\$ 5	\$ -			---	---
SSA Debt Service Total	\$ 50,806	\$ 48,890	\$ 48,651	\$ 48,651	\$ 49,500	1.7%	1.7%
EXPENDITURES							
5600 - Professional Services	\$ 803	\$ 803	\$ 803	\$ 803	\$ 803	-0.1%	0.0%
7170 - Interest*	\$ 10,300	\$ 11,650	\$ 6,500	\$ 3,250	\$ 4,500	-30.8%	38.5%
7170-01 - Principal	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 45,000	12.5%	12.5%
SSA Debt Service Total	\$ 51,103	\$ 52,453	\$ 47,303	\$ 44,053	\$ 50,303	6.3%	14.2%
Ending Fund Balance	\$ (1,032)	\$ (4,595)	\$ (3,245)	\$ 3	\$ (797)	-75.4%	

* FY22/23 Interest includes 1/2 of FY23/24 interest payment thus reducing FY23/24 interest expenditure by \$3,250.

Special Service Area II
\$600,000 Unlimited Ad Valorem
Special Tax Bonds, Series 2006
Future Debt Service Payments

Year	Principal	Interest	% Change
2023	\$ 40,000	\$ 8,400	
2024	\$ 40,000	\$ 6,500	-3.9%
2025	\$ 45,000	\$ 4,500	6.5%
2026	\$ 45,000	\$ 2,250	-4.5%
Total	\$ 170,000	\$ 21,650	



CITY OF OAKBROOK TERRACE
TOTAL BUSINESS DISTRICT FUNDS SUMMARY 12-12 (fund 8 combined with fund 12)
2024/2025 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. At the end of FY23 Bond Series 2012B was redeemed, which saved the city roughly \$105,000 in debt service costs. Going forward the City will use existing fund balance and the 1% Business District sales tax to make debt service payments on the 2021 bond services.

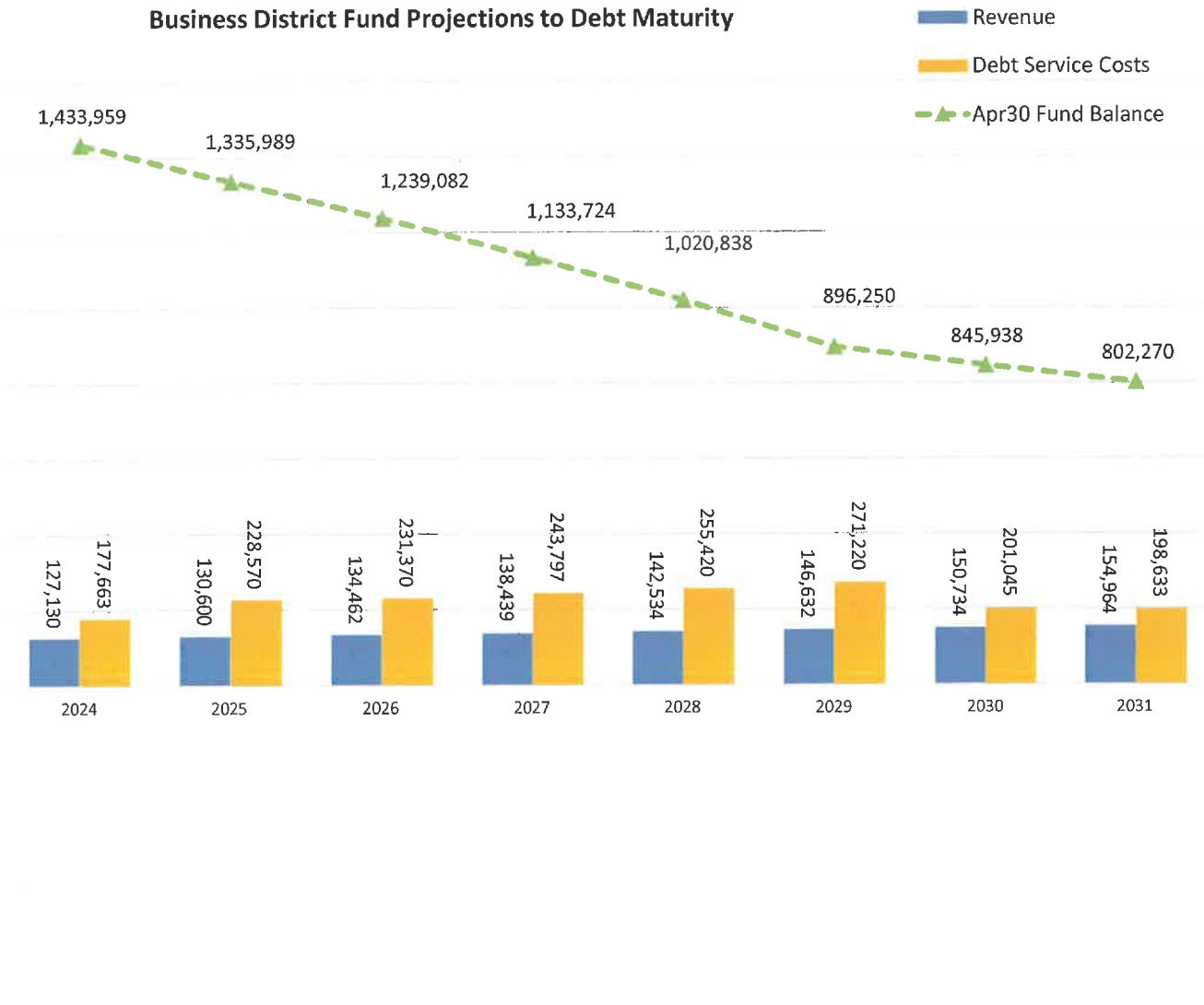
	Actual 21/22	Actual 22/23	Adopted Budget 23/24	Estimated Actual 23/24	Adopted Budget 24/25	% Change In 23/24 Budget To 24/25 Adopted Budget	% Change In 23/24 Estimate To 24/25 Adopted Budget
Beginning Balance, May 1 as Restated	\$ 679,378	\$ 1,091,769	\$ 1,484,492	\$ 1,484,492	\$ 1,433,959	-3.4%	-3.4%
REVENUE							
3020 - Sales Tax	\$ 425,083	\$ 451,840	\$ -	\$ -	\$ -	----	----
3021 - Business Tax	\$ 127,188	\$ 128,427	\$ 137,580	\$ 121,580	\$ 125,000	-9.1%	2.8%
3022 - Home Rule Sales Tax	\$ 122,586	\$ 140,006	\$ -	\$ -	\$ -	----	----
3650 - Interest Earnings	\$ 664	\$ 7,933	\$ 6,000	\$ 5,550	\$ 5,600	-6.7%	0.9%
3660 - Misc. Revenue	\$ 1,150	\$ -	\$ -	\$ -	\$ -	----	----
TOTAL	\$ 676,671	\$ 728,206	\$ 143,580	\$ 127,130	\$ 130,600	-9.0%	2.7%
EXPENDITURES							
5600 - Professional Services	\$ 428	\$ 828	\$ 900	\$ 828	\$ 900	0.0%	8.7%
7170 - Bond Interest*	\$ 68,853	\$ 109,655	\$ 53,670	\$ 26,835	\$ 47,670	-11.2%	77.6%
7170-02 - Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -	----	----
7171 - Bond Principal	\$ 195,000	\$ 225,000	\$ 150,000	\$ 150,000	\$ 180,000	20.0%	20.0%
TOTAL	\$ 264,281	\$ 335,483	\$ 204,570	\$ 177,663	\$ 228,570	11.7%	28.7%
Excess (Deficit) of Revenues over Exp	\$ 412,391	\$ 392,723	\$ (60,990)	\$ (50,533)	\$ (97,970)	60.6%	93.9%
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	----	----
Net Change In Fund Balances	\$ 412,391	\$ 392,723	\$ (60,990)	\$ (50,533)	\$ (97,970)	60.6%	93.9%
Ending Balance, April 30	\$ 1,091,769	\$ 1,484,492	\$ 1,423,502	\$ 1,433,959	\$ 1,335,989	-6.1%	-6.8%

*FY22/23 Interest includes 1/2 of FY23/24 interest payment thus reducing FY23/24 Interest expenditure by \$26,835.
Principal paid December 15 and Interest paid June 15 & December 15.

2021 General Obligation Refunding Business District 2012A Series Bonds
\$1,755,000 Ad Valorem
Future Debt Service Payments

Year	Principal	Interest	% Change
2023	\$ 150,000	\$ 56,670	
2024	\$ 150,000	\$ 53,670	-1.5%
2025	\$ 180,000	\$ 47,670	11.8%
2026	\$ 190,000	\$ 40,470	1.2%
2027	\$ 210,000	\$ 32,870	5.4%
2028	\$ 230,000	\$ 24,470	4.8%
2029	\$ 255,000	\$ 15,270	6.2%
2030	\$ 195,000	\$ 5,070	-26.0%
2031	\$ 195,000	\$ 2,633	-1.2%
Total	\$ 1,755,000	\$ 278,793	

CITY OF OAKBROOK TERRACE **TOTAL BUSINESS DISTRICT FUND PROJECTIONS FY2024-FY2031**





**CITY OF OAKBROOK TERRACE
CAPITAL IMPROVEMENTS 09-12
2024/2025 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 21/22	Actual 22/23	Approved Budget 23/24	Estimated 23/24	Adopted Budget 24/25	% of Total
REVENUE						
3021 - Home Rule Sales Tax	\$ 2,087,010	\$ 2,167,871	\$ 2,366,610	\$ 2,336,886	\$ 2,395,308	99.5%
3651 - Investment Income	\$ 1,716	\$ 11,334	\$ 10,000	\$ 12,500	\$ 11,500	0.5%
3660 - Miscellaneous Income	\$ 3,953	\$ -	\$ -	\$ 50	\$ -	0.0%
3668 - ARPA Grant/Storm Sewer Project	\$ -	\$ -	\$ -	\$ 500,000	\$ -	0.0%
3973-01 IEPA Streambank Stabilization Grant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
3999 - Proceeds from Capital Asset Disposal	\$ 24,050	\$ 234,048	\$ -	\$ 10,000	\$ -	0.0%
Capital Improvement Fund Total	2,120,748	2,413,253	2,376,610	2,859,436	2,406,808	100.0%

EXPENDITURES						
5600 - Professional/Technical	\$ 45,388	\$ 67,737	\$ 20,000	\$ 20,000	\$ 20,000	1.8%
5600-15 Investment Manager Fees	\$ 574	\$ 547	\$ 600	\$ 575	\$ 600	0.1%
5600-16 Police ETSB System (former acct #7110-11)	\$ 17,793	\$ 19,403	\$ 25,325	\$ 24,479	\$ 25,325	2.2%
5600-17 - Annual Maintenance In-squad Cameras (8) (former acct	\$ 20,637	\$ 19,404	\$ 17,784	\$ 19,404	\$ 16,979	1.5%
5600-18 Flock ALPR Cameras	\$ 22,000	\$ -	\$ 20,000	\$ 43,100	\$ 20,000	1.8%
5600-19 City Hall Office Space Renovation	\$ -	\$ 14,755	\$ -	\$ -	\$ -	0.0%
5600-21 - Door Access Control System	\$ -	\$ 12,886	\$ -	\$ -	\$ -	0.0%
6125-01 Replace Office Furniture - City Hall	\$ 350	\$ -	\$ -	\$ -	\$ -	0.0%
7110-12 - City Hall Copier Replacement	\$ -	\$ 9,696	\$ -	\$ -	\$ -	0.0%
7110-14 Upgrade Council Chamber Audio Visual System	\$ 24,206	\$ -	\$ -	\$ 5,668	\$ -	0.0%
7110-24 Barracuda Cloud Upgrades	\$ 19,961	\$ -	\$ -	\$ -	\$ -	0.0%
7110-25 Springbrook Cloud Updates	\$ 20,580	\$ -	\$ -	\$ -	\$ -	0.0%
7110-28 Finance ERP Software Implementation	\$ -	\$ -	\$ -	\$ -	\$ 125,000	11.0%
7110-29 Network Server Replacement (10 yrs old)	\$ -	\$ -	\$ -	\$ -	\$ 100,000	8.8%
7110-26 Bobcat L28 Articulated Loader	\$ -	\$ 47,780	\$ -	\$ -	\$ -	0.0%
7110-27 S76 T4 Bobcat Skid Steer	\$ 87,050	\$ -	\$ -	\$ -	\$ -	0.0%
7110-30 Bobcat Snowblower	\$ -	\$ -	\$ -	\$ 5,699	\$ -	0.0%
7116 - Replace Toughbook Laptops (9)	\$ -	\$ -	\$ -	\$ 9,988	\$ -	0.0%
7116-01 Replace Toughbook Laptops (6)	\$ -	\$ -	\$ -	\$ -	\$ 34,356	3.0%
7117-01 Body-worn Cameras	\$ -	\$ -	\$ 25,308	\$ 25,308	\$ 25,308	2.2%
7119-00 Server Replacement at Police Dept.	\$ -	\$ -	\$ 25,000	\$ 14,462	\$ -	0.0%
7130-02 Replace Public Services Director's Vehicle #PS2	\$ -	\$ -	\$ 38,000	\$ 41,010	\$ -	0.0%
7130-00 Replace two Marked Squads	\$ 15,518	\$ -	\$ 255,158	\$ 236,944	\$ 137,070	12.1%
7130-03 Car #10 Replacement	\$ -	\$ -	\$ 28,000	\$ -	\$ -	0.0%
7130-04 T-1 Replacement, Lift Gate & 2 plows	\$ -	\$ -	\$ 50,000	\$ 75,327	\$ -	0.0%
7130-06 Add Lights and Equipment To New Squads	\$ 22,478	\$ -	\$ -	\$ 4,228	\$ -	0.0%
7130-07 Car #A-2	\$ -	\$ -	\$ 28,000	\$ -	\$ -	0.0%
7130-08 ATV PD Vehicle	\$ -	\$ -	\$ 30,000	\$ 24,964	\$ -	0.0%
7130-09 2022 Yamaha Golf Cart	\$ -	\$ -	\$ -	\$ 14,650	\$ -	0.0%
7145-01 Cover Salt Storage	\$ -	\$ -	\$ -	\$ -	\$ 100,000	8.8%
7148-00 Mobile Generator	\$ -	\$ -	\$ 61,000	\$ 63,532	\$ -	0.0%
7155-01 Purchase - 17W245 Butterfield	\$ 278,968	\$ 345	\$ -	\$ -	\$ -	0.0%
7170-00 Bond Interest*	\$ 74,700	\$ 95,625	\$ 58,050	\$ 29,025	\$ 49,200	4.3%
7170-01 Bond Principal	\$ 270,000	\$ 285,000	\$ 295,000	\$ 295,000	\$ 310,000	27.3%
7175-00 Investment Expense	\$ 15,691	\$ 12,361	\$ -	\$ -	\$ -	0.0%
7190-06 Street Resurfacing Project	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7190-07 Streambank Stabilization Project	\$ 62,478	\$ 417,745	\$ 150,000	\$ 258,518	\$ 8,000	0.7%
7190-09 Irrigation System Municipal Complex	\$ -	\$ -	\$ 30,000	\$ 22,440	\$ -	0.0%
7190-10 Kreml Park Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7190-11 Kreml Park Fountain Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7190-12 Storm Sewer Replacement Project	\$ -	\$ 15,430	\$ 615,000	\$ 1,130,631	\$ -	0.0%
7193-00 Street Sealing Project	\$ -	\$ -	\$ -	\$ -	\$ 164,000	14.4%
Capital Improvement Fund Total	\$ 998,373	\$ 1,018,715	\$ 1,772,225	\$ 2,364,952	\$ 1,135,838	100.0%

Excess (Deficit) of Revenues Over Expenses	\$ 1,122,375	\$ 1,394,538	\$ 604,385	\$ 494,484	\$ 1,270,970
Other Financing Sources:					
Transfer to Water Capital Fund (09-00-4001-00)	\$ -	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (283,500)
Net Change in Fund Balances	\$ 1,122,375	\$ 1,194,538	\$ 404,385	\$ 294,484	\$ 987,470
Beginning Balance, May 1	\$ 3,678,817	\$ 4,801,192	\$ 5,995,730	\$ 5,995,730	\$ 6,290,214
Ending Balance, April 30	\$ 4,801,192	\$ 5,995,730	\$ 6,400,115	\$ 6,290,214	\$ 7,277,684
Fund Balance % of Expenditures	481%	492%	325%	245%	513%

*Bond Interest payment in May 2023 was inadvertently charged to FY23 should have been to FY24

**CITY OF OAKBROOK TERRACE
CAPITAL PROJECTS FUND - ALL FUNDS
FIVE YEAR CAPITAL PROJECTION**

	Estimate FY23/24	Budget FY24/25	FY25/26	Projections			
				FY26/27	FY27/28	FY28/29	
03 WATER FUND	\$ 186,419	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -
05 MOTOR FUEL TAX FUND	\$ 196,692	\$ 240,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
09 CAPITAL PROJECTS FUND - See Note 1	\$ 2,040,927	\$ 776,638	\$ 797,212	\$ 814,262	\$ 683,312	\$ 751,554	
TOTAL	\$ 2,424,038	\$ 1,186,638	\$ 877,212	\$ 894,262	\$ 763,312	\$ 831,554	

Note 1 Capital Projects Fund does not include transfer to Water Capital or debt service costs.

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 for 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 expens 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 & EQUIPMENT FINANCED BY FUND 09
FIVE YEAR CAPITAL PROJECTION

CAPITAL PROJECT FUND (Fund 09-12)	Estimate FY23/24	Budget FY24/25	FY25/26	Projected FY26/27	FY27/28	FY28/29
Beginning Balance, May 1 (Projected)	\$ 5,995,730	\$ 6,290,214	\$ 7,277,684	\$ 8,371,449	\$ 9,481,772	\$ 10,727,047
Estimated Revenue Projections						
Home Rule Sales Tax	\$ 2,336,886	\$ 2,395,308	\$ 2,419,261	\$ 2,443,454	\$ 2,467,888	\$ 2,492,567
Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 12,500	\$ 11,500	\$ 11,615	\$ 11,731	\$ 11,848	\$ 11,967
ARPA Grant/Storm Sewer	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
IEPA Streambank Stabilization Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Capital Asset Disposal	\$ 10,000	\$ -	\$ 10,000	\$ 15,000	\$ -	\$ 15,000
Total Estimated Revenues	\$ 2,859,436	\$ 2,406,808	\$ 2,440,876	\$ 2,470,185	\$ 2,479,737	\$ 2,519,534
Estimated Expenditures						
Professional/Technical	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Investment Manager Fees	\$ 575	\$ 600	\$ 600	\$ 650	\$ 700	\$ 750
Police ETSB System	\$ 24,479	\$ 25,325	\$ 25,325	\$ 25,325	\$ 25,325	\$ 25,325
Replace Eight (8) In-Squad Video Cameras	\$ 19,404	\$ 16,979	\$ 16,979	\$ 16,979	\$ 16,979	\$ 16,979
Flock ALPR Cameras	\$ 43,100	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Upgrade Council Chamber Audio Visual System	\$ 5,668	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Body-worn Cameras	\$ 25,308	\$ 25,308	\$ 25,308	\$ 25,308	\$ 25,308	\$ 26,000
Replace Servers Police Dept.	\$ 14,462	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Replace Server Storage/Network/Firewall	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Replace Toughbook Laptops (Police Cars)	\$ 9,988	\$ 34,356	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Replace Public Services Director's Vehicle #PS2	\$ 41,010	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Three Marked Squads, one unmarked	\$ 236,944	\$ 137,070	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
Replace Car #10 - Not being replaced	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace T-1 2003 Ford F-350 SD Pickup with Plow	\$ 75,327	\$ -	\$ -	\$ -	\$ -	\$ -
Add Lights And Equipment To New Squads	\$ 4,228	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Pool Vehicle #A-2	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ -
Police Dept. Utility Vehicle	\$ 24,964	\$ -	\$ -	\$ -	\$ -	\$ -
2022 Yamaha Golf Cart	\$ 14,650	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile Generator	\$ 63,532	\$ -	\$ -	\$ -	\$ -	\$ -
Cover Salt Storage	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Debt Service Interest Expense	\$ 29,025	\$ 49,200	\$ 39,900	\$ 30,600	\$ 21,150	\$ 11,250
Debt Service Principal Expense	\$ 295,000	\$ 310,000	\$ 310,000	\$ 315,000	\$ 330,000	\$ 375,000
Streambank Stabilization Project	\$ 258,518	\$ 8,000	\$ 46,000	\$ -	\$ -	\$ -
Irrigation System Municipal Complex	\$ 22,440	\$ -	\$ -	\$ -	\$ -	\$ -
Kreml Park Enhancement	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Kreml Park Fountain Replacement	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Storm Sewer Replacement Project	\$ 1,130,631	\$ -	\$ -	\$ -	\$ -	\$ -
Street Resurfacing Project	\$ -	\$ -	\$ -	\$ 106,000	\$ -	\$ -
Street Sealing Project	\$ -	\$ 164,000	\$ -	\$ -	\$ -	\$ 120,000
Finance ERP Software Implementation	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -
Intergrate Permit Software w/ERP system	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Bobcat L28 Articulated Loader	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bobcat Snowblower	\$ 5,699	\$ -	\$ -	\$ -	\$ -	\$ -
S76 T4 Bobcat Skid Steer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Front End Loader	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Replace T-2 F-350 Versa Lift Truck	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -
RESERVE FOR UNANTICIPATED FUTURE CAPITAL	\$ -	\$ -	\$ 300,000	\$ 250,000	\$ 400,000	\$ 250,000
Total Estimated Expenditures	\$ 2,364,952	\$ 1,135,838	\$ 1,147,112	\$ 1,159,862	\$ 1,034,462	\$ 1,137,804
Transfer to Water Capital Fund	\$ (200,000)	\$ (283,500)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
Ending Balance, April 30	\$ 6,290,214	\$ 7,277,684	\$ 8,371,449	\$ 9,481,772	\$ 10,727,047	\$ 11,908,777

Notes:

- 1 FY 2025 revenues and expenses are included as part of the proposed Capital Improvement Fund budget.
- 2 FY 2026-2029 figures represent estimated amounts that could change when more accurate data is available.
- 3 FY2026-2029 Reserve for Undesignated/Unanticipated Future Capital Projects.

CITY OF OAKBROOK TERRACE
CAPITAL PROJECTS FINANCED BY THE WATER FUND (03-09)
FIVE YEAR CAPITAL PROJECTION

WATER FUND (Fund 03)	Estimate	Budget	Projections				
	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	
Water Tank Exterior Overcoat	\$ 136,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacing The SCADA System	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -
Replace W-3 Pick-up Truck	\$ 49,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER FUND	\$ 186,419	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF OAKBROOK TERRACE
CAPITAL PROJECTS FINANCED BY MFT FUND (05)
FIVE YEAR CAPITAL PROJECTION**

Motor Fuel Tax (Fund 05)	Estimate	Budget	Projections			
	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29
Curbs & Gutters	\$ 196,692	\$ 240,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
TOTAL MOTOR FUEL TAX FUND	\$ 196,692	\$ 240,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	Capital Improvement FY 2024/2025
Date:	February, 2024	Prepared By:	Chief Calvello
Capital Request Description: Emergency Vehicle Replacement (Non-Recurring)			
Capital Request Cost: \$137,070			
Account Number: 09-12-7130			

Current Status:

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

City has a total of 9 patrol cars and 4 unmarked cars – 1 for Deputy Chief and 3 for the detectives.

Capital Request Description and Justification:

The Police Department has historically replaced two vehicles in its fleet per year. This year, it has been recommended by the City's Fleet Manager that Squad #3 (109,857 miles) and Squad #6 (74,485 miles) be replaced.

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

Two (2) Ford Interceptors (estimated at \$54,125 each)	\$108,250
Lights, siren and equipment for Squad #3	\$14,410
Lights, siren and equipment for Squad #6	\$14,410

Total	\$137,070
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~~(The total cost may be reduced by the trade-in value of the current squads.)~~ Cost of squad car should be for gross amount of sale (no trade-in deduction) plus the cost of removing prior equipment and installing new equipment (light bars, screens, seat savers, etc).

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

Assess squad rotation on an annual basis. As the Police Department's fleet is kept current, the City is maximizing fuel efficiency. Additionally, regular rotation of vehicles minimizes downtime and major repairs and maximizes officer safety and comfort.

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

No grants have been obtained as of the date of this request but will be sought to offset the cost to the City should one become available.

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

FY 2024/25: \$137,070	FY 2025/26: \$0	FY 2026/27: \$0	FY 2027/28: \$0	FY 2028/29: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Police	Fund & Fiscal Year	Capital Improvement FY 2024/2025
Date:	January, 2024	Prepared By:	Chief Calvello
Capital Request Description: Body-worn cameras maintenance agreement (Recurring thru FY 2028)			
Capital Request Cost: \$25,308			
Account Number: 09-12-7117-01			

Current Status:

The Illinois Legislature has mandated by Statute that all Police Departments equip their Police Officers with body-worn cameras by January 1, 2025. In order to comply with the Statute, the Police Department purchased and equipped the officers with body-worn cameras in 2023.

Capital Request Description and Justification:

The City entered into a five (5) year agreement running through FY 2027/2028 with Axon for the purchase of twenty-one (21) body-worn cameras for a total cost of \$126,539. Under the agreement, the body-worn cameras are always under warranty. Axon provides secure cloud storage for the videos. The body-worn cameras purchased from Axon are able to pair with the Police Department's Axon Fleet 3 in-squad video camera system and allow for a multi-camera view through Axon's evidence software program. City staff, City Attorneys, 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 the fee listed below 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 2027/2028.

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

Since the devices are under warranty and replaced through Axon's refresh program, the repair costs, if any, should be significantly low.

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

No grants have been obtained as of the date of this request but will continue to be sought to offset the cost to the City should one become available.

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

FY 2024/25: \$25,308	FY 2025/26: \$25,308	FY 2026/27: \$25,308	FY 2027/28: \$25,308	FY 2028/29: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Police	Fund & Fiscal Year	Capital Improvement FY 2024/2025
Date:	January, 2024	Prepared By:	Chief Calvello
Capital Request Description: In-squad video cameras maintenance agreement (Recurring thru FY 2029)			
Capital Request Cost: \$16,979			
Account Number: 09-12-5600-17			

Current Status:

In FY 2019/2020, 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 2021/2022 and an additional camera was purchased, bringing the total number of in-squad video cameras to nine (9). The Police Department will be upgrading the nine (9) in-squad video cameras from the Axon Fleet 2 system to the Axon Fleet 3 system in FY 2024/2025 for a total cost of \$84,894 through FY 2028/2029.

Capital Request Description and Justification:

The City entered into an initial five (5) year agreement running through FY 2028/2029 with Axon. Under the agreement, the in-squad video cameras are always under warranty. Axon provides secure cloud storage for the videos. City staff, the City Attorneys, 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 the fee listed below 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 2028/2029.

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

Since the devices are under warranty and replaced through Axon's refresh program, the repair costs, if any, should be significantly low.

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

No grants have been obtained as of the date of this request but will be sought to offset the cost to the City should one become available.

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

FY 2024/25: \$16,979	FY 2025/26: \$16,979	FY 2026/27: \$16,979	FY 2027/28: \$16,979	FY 2028/29: \$16,979
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	Capital Improvement FY 2024/2025
Date:	February, 2024	Prepared By:	Chief Calvello
Capital Request Description: Flock Automated License Plate Reader (ALPR) Cameras (Recurring)			
Capital Request Cost: \$20,000			
Account Number: 09-12-5600-18			

<p><u>Current Status:</u></p> <p>The Police Department purchased 8 stationary license plate recognition cameras during FY 2021/2022. The cameras were installed at various locations throughout the City of Oakbrook Terrace.</p>							
<p><u>Capital Request Description and Justification:</u></p> <p>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 license 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 and picture of the vehicle. The officers can then take the appropriate enforcement action.</p> <p>Flock maintains all data from the cameras for thirty (30) days after capture, it is then permanently deleted. This searchable database can be used to assist in investigations of various crimes.</p> <p>Many law enforcement agencies across the nation have purchased and deployed Flock cameras include</p>							
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <table> <tbody> <tr> <td>Eight Flock Falcon Cameras @ \$2,500 each</td> <td>\$20,000.00</td> </tr> <tr> <td>Total future cost is \$35,500 per contract.</td> <td></td> </tr> <tr> <td>4 more cameras added @ \$3,000 each</td> <td rowspan="2">}</td> </tr> <tr> <td>1 more camera added @ \$3,500 (Falcon Flex)</td> </tr> </tbody> </table>	Eight Flock Falcon Cameras @ \$2,500 each	\$20,000.00	Total future cost is \$35,500 per contract.		4 more cameras added @ \$3,000 each	}	1 more camera added @ \$3,500 (Falcon Flex)
Eight Flock Falcon Cameras @ \$2,500 each	\$20,000.00						
Total future cost is \$35,500 per contract.							
4 more cameras added @ \$3,000 each	}						
1 more camera added @ \$3,500 (Falcon Flex)							
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u></p> <p>The recurring cost per camera per year is \$2,500. This covers maintenance, licensing, LTE data costs and free camera upgrade, if available.</p>							
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>No grants have been obtained as of the date of this request but will be sought to offset the cost to the City should one become available.</p>							

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

FY 2024/25: \$20,000.00	FY 2025/26: \$35,500	FY 2026/27: \$35,500	FY 2027/28: \$0	FY 2028/29: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Police	Fund & Fiscal Year	Capital Improvement FY 2024/2025
Date:	February, 2024	Prepared By:	Chief Calvello
Capital Request Description: Squad Computers (Panasonic Toughbook FZ-40)			
Capital Request Cost: \$34,356			
Account Number: 09-12-7117-01			

Current Status:

The Police Department is currently using the Panasonic Toughbook CF33 Tablet for all essential communications and law enforcement applications in the squads. The CF33 tablet design uses an adaptor for the currently installed Havis Vehicle Docks. The CF33 computers were manufactured in 2018 and the Havis Docks are over 12 years old. When the CF33 adaptors were developed it was intended to be a cost savings factor for agencies who purchased the CF33 tablet and were previously using CF31s. With the use of the adaptor, Police Departments would not have to purchase new docks and could use the preexisting docks already installed in the squad vehicle. The adaptor for the CF33 which links the tablet to the keyboard and the dock is not serviced or repaired by Panasonic anymore. The connection between the tablet and the adaptor constantly loses connection to the network or the keyboard because a stress point is created on the pin connectors when the screen is open and closed. The loss of connection through the adaptor affects all of the programs in the squad since all of the programs (Mobility Client ETSB/DuComm, MPS CAD, VP2 citations, Axon, etc.) require network internet connection to function properly. Without the internet connection, CAD dispatch calls cannot be received, GPS location does not work and Axon Fleet video and body-worn camera video cannot be uploaded in the squad. Officers are currently having to rig the tablet to the adaptors with a business card to make sure the pin connectors stay tightly connected. This practice of using a shim is not 100% reliable as connection to the dock or keyboard is unknowingly lost. In addition, the Panasonic CF-33s warranties are due to expire leaving the cost to replace or repair them at the Department's expense.

Capital Request Description and Justification:

Request to purchase six (6) new Panasonic FZ-40 laptop computers.

To improve the quality of services provided by the officers and solve the lost connection problems between the network, keyboard and dock it is requested the Department switch to the Panasonic Toughbook FZ-40 laptop for all of the squads. The FZ-40 is a standard laptop configuration and does not require an adaptor making it a more durable and solid platform. Adding the FZ-40 would require new Havis Docks which would be an upgrade from our current status and improve communications and computer reliability in the squads. The new computers would come with an extended warranty so any cost to repair or to replace the computer would be covered under the warranty.

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

Description	Qty	Unit Price	Total
Panasonic Toughbook FZ-40 (i5, 4G, GPS)	6	\$4275.00	\$25,650.00
Panasonic Extended Warranty	6	\$316.00	\$1896.00
Havis LITE Vehicle Dock	6	\$680.00	\$4080.00
Havis Dock Power Supply for Toughbook	6	\$170.00	\$1020.00
Panasonic Smart Battery Warranty	6	\$180.00	\$1080.00
Security Software SLED 60 months	6	\$105.00	\$630.00
TOTAL			\$34,356.00

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

N/A

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 2024/25: \$34,356	FY 2025/26: \$0	FY 2026/27: \$0	FY 2027/28: \$0	FY 2028/29: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	Capital Improvement FY 2024/2025
Date:	January, 2024	Prepared By:	Chief Calvello
Capital Request Description: ETSB (Web RMS) which replaced NetRMS (Recurring thru FY 2025)			
Capital Request Cost: \$25,325			
Account Number: 09-12-5600-16			

Current Status:

We have fully transitioned from NetRMS to WebRMS.

Capital Request Description and Justification:

ETSB has transitioned to new report writing and computer aided dispatch systems. 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 allows 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. The City's share of the total cost of the upgrade is estimated at \$213,852. The City's share for FY 2024/2025 is estimated at \$25,325.

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.

No grants have been obtained as of the date of this request but will be sought to offset the cost to the City should one become available.

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

FY 2024/25: \$25,325	FY 2025/26: \$0	FY 2026/27 \$0	FY 2027/28 \$0	FY 2028/29 \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement – FY 24-25
Date:	January 2024	Prepared By:	Ward
Capital Request Description: Curb and Gutter (recurring)			
Capital Request Cost: \$240,000			
Account Number: 09-12-7143-00 Revised to be funded from MFT Fund 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. North Elder and Nimitz is the planned location for 2024-25. Bids will determine the possible lineal feet of Curb and Gutter to be installed.

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 in year 2022 and that same amount each year for the 6 year period.

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

FY 2024/25: \$240,000	FY 2025/26: \$80,000	FY 2026/27: \$80,000	FY 2027/28: \$80,000	FY 2028/29: \$80,000
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services Street Division	Fund & Fiscal Year	Capital Improvements – 24/25
Date:	January 2024	Prepared By:	Ward
Capital Request Description: Street Sealing Project			
Capital Request Cost: \$164,000			
Account Number: 09-12-7193-00			

Current Status:

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

Utilizing the GSB-88 does not eliminate the need for crack sealing but applying the GSB-88 to our roadways will prolong but not avoid the necessity of a future complete resurfacing project.

The City has utilized this procedure in the past with great success and results.

Capital Request Description and Justification:

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

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

WORK ITEM	ESTIMATED ANNUAL EXPENSE
GSB-88 APPLICATION (INCLUDES TRAFFIC CONTROL)	\$ 120,000.00
PAVEMENT ROUTING AND CRACK SEALING	\$ 35,000.00
PAVEMENT MARKING REMOVAL AND REPLACEMENT	\$ 6,000.00
ENGINEERING COSTS	\$ 3,000.00
GRAND TOTAL	\$164,000.00

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

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

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

None.

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

FY 2024/25: \$164,000	FY 2025/26: \$0	FY 2026/27: \$0	FY 2027/28: \$0	FY 2028/29: \$120k
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement - FY 2024/2025
Date:	January 2024	Prepared By:	Director Ward
Capital Request Description: Covered Salt Storage			
Capital Request Cost: \$45,000 Modified by Council to \$100,000			
Account Number: 09-12-7145-01			

Current Status: The City does not have its own covered material storage area for items such as Bulk Rock Salt. We currently share storage with IDOT.

Capital Request Description and Justification: Circumstances of having to store rock salt outside uncovered is a situation we need to avoid. Having our own covered material storage bins would remedy this issue.

Describe in detail the breakdown of the capital costs included in the estimate above. A domed roof over our current material storage bins will cost approximately \$45,000. Actual quotes are significantly higher than initial estimate. Council modified request to \$100,000

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.

None

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

FY 2024/25:\$100,000	FY 2025/26:\$0	FY 2026/27: \$0	FY 2027/28: \$0	FY 2028/29: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services Streets Division	Fund & Fiscal Year	FY 2025 / 2026
Date:	January 2024	Prepared By:	Ward
Capital Request Description: Kreml Park Fountain Replacement at MacArthur & Eisenhower Sts			
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 2024/25: \$0	FY 2025/26: \$15,000	FY 2026/27: \$0	FY 2027/28: \$0	FY 2028/29: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2026-27
Date:	January 2024	Prepared By:	Ward
Capital Request Description: Replace Vehicle # T-2 F-350 Versa Lift Truck (non-recurring)			
Capital Request Cost: \$200,000			
Account Number: TBD			

<p><u>Current Status:</u></p> <p>Truck # T-2 is a 1994 Ford F-350 Versa-Lift Truck that is nearing the end of its useful life. T-2 would be replaced with a new Lift Truck of similar type from the Suburban Joint Purchasing Agency (State Bid). Once the existing T-2 is declared surplus, auctioning vs trade-in values will be explored to ensure the City with the best deal.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>T-2 will be 32 years old when it is requested that it be replaced. The T2 Lift Truck currently has 19,000 miles logged and is expected to have many more by the time the unit is replaced in FY 2027. 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.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$200,000 will not be exceeded when purchasing a replacement for T-2 off of the State Bid.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></p> <p>To date, \$40,000.00 has been spent to repair the Lift Truck. This amount does not include any in-house repairs. With purchasing a new unit in FY 2027, these maintenance costs will decrease.</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 2024/25: \$0	FY2025/26:\$0	FY2026/27:\$200,000	FY 2027/28: \$0	FY 2028/29: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2026
Date:	January 2024	Prepared By:	Ward
Capital Request Description: Replace Front-end Loader (non-recurring)			
Capital Request Cost: \$100,000			
Account Number: TBD			

Current Status:

The City's 1994 Front-end Loader is nearing the end of its useful life. The City's Front-end Loader should be replaced with a new Front-end Loader from the Suburban Joint Purchasing Agency (State Bid) or a similar joint purchasing cooperative. Once the existing Front-end Loader is declared surplus, auctioning vs trade-in values will be explored to ensure the City with the best deal.

Capital Request Description and Justification:

In order to continue to perform the duties that would require the use of the Front-end Loader and maintain reliable and timely service within Public Services is essential. The current loader has logged 7,000 in service hours.

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.

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

\$100,000 will not be exceeded from capital when purchasing a replacement for the Front-end Loader.

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

The purchase of new equipment should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency. Maintenance costs on the loader are \$10,000 which does not include in-house repairs. Maintenance costs are expected to increase until the unit is replaced in FY 2024 / 25

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 2024/ 2025:\$0	FY 2025/26: \$100k	FY 2026/27:\$0	FY 2027/28: \$0	FY 2028/29: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Finance/IT	Fund & Fiscal Year	Capital Improvement - FY 24/25
Date:	February 2024	Prepared By:	Susan Griffin
Capital Request Description: Financial ERP modules – Recommend BS&A Cloud			
Capital Request Cost: \$110,000 Modified by City Council to \$125,000			
Account Number: 9-12-7110-28			

Current Status: The City's financial software, Springbrook, has been in place since about 2015 and software modifications have not kept pace with the current electronic environment. For a reasonable cost the City can obtain software that provides enhanced operational efficiency and transparency.

Capital Request Description and Justification:

Currently the financial procedures are manually intensive, efforts are duplicated, documents are prone to be misplaced, and non-finance staff are reliant on paper reports. A more prevalent software system, such as BS&A which is used by many small/medium sized municipal organizations in the Midwest, allow for on-line approval process for purchase orders and invoices; direct (secured/limited) access for non-finance staff; scanning of invoices and other documents as attachments to the invoices/entries; and direct laptop access for remote work keeping the City's network more secure.

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

Quote presented by BS&A Software in the amount of \$70,630 plus \$12,390 (travel expenses) for a total of \$83,020, includes project management and implementation planning, implementation, and training.,

Modules: General Ledger, Accounts Payable, Accounts Receivable, Cash Receipting, Fixed Assets, Purchase Orders, Work Orders, Utility Billing, Business License and BS&A public records search and online bill pay.

Data conversion of 10 years of journal transaction history, invoices and check history, cash receipt history, and utility billing information. Database setup for A/R, fixed assets, work orders and business licensing.

Additional costs for finance staff additional screens, receipt printers for cash register, cash drawers, desktop scanners, credit card reader for BS&A Invoice Cloud (if using) and other potential ancillary costs associated with this conversion.

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

Springbrook annual maintenance fee of \$19,594.

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

None available at this time.

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

FY 2024/25: \$110,000	FY 2025/26: \$14,995 +5% or CPI whichever greater	FY 2026/27: \$14,995 +5% or CPI whichever greater	FY 2027/28: \$14,995 +5% or CPI whichever greater	FY 2028/29: \$14,995 +5% or CPI whichever greater
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Technology/IT	Fund & Fiscal Year	Capital Improvement - FY 24/25
Date:	February 2024	Prepared By:	Amy Raffel
Capital Request Description: Server Storage network & firewall upgrade			
Capital Request Cost: \$100,000			
Account Number: 9-12-			

Current Status: Current servers are 10 years old and obsolete. CTC recommends replacement of this IT infrastructure.

Capital Request Description and Justification:

Servers are part of the backbone of the IT system. If one crashes it leaves the City's operations and data vulnerable.

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

Proposal listing components and costs submitted by CTC.

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

Removal of Barracuda system savings of \$13,395

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

None available at this time.

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

FY 2024/25: \$100,000	FY 2025/26:	FY 2026/27:	FY 2027/28:	FY 2028/29:
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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 (CAFR).

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 sub-classes within object classes previously budgeted (budget transfers, not to exceed \$10,000.00 to or from any one line item), but not increase the overall expenditure level of any fund within the approved budget.
- By a two-thirds vote of the City Council, the Council itself may delete, add to, change or create sub-classes within object classes and object classes themselves previously budgeted (budget transfers), while not increasing the overall expenditure level of any fund within the approved budget.
- 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

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- 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 2017: 4.58% 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 2017: 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 2017: 16%

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 2017: 5%

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) month spend down exception, eighteen (18) months for the eighteen (18) month spend down exception, and twenty-four (24) months for the twenty-

four (24) month 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 its 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 establishes 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.

CITY OF OAKBROOK TERRACE, ILLINOIS

Operating Information

Capital Asset Statistics

Last Ten Fiscal Years

Function/Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government											
Equipment Maintenance Vehicles	10	10	7	7	7	6	6	6	5	5	5
Public Safety - Police											
Vehicles											
Squad Cars (marked)	8	9	9	8	7	7	7	7	6	7	8
Squad Cars (unmarked)	5	3	3	4	5	6	7	7	8	8	8
Highways and Streets											
Streets (lane miles)	75	75	75	75	75	75	75	75	75	75	75
Right-of-ways (miles)	153	153	153	153	153	153	153	153	153	153	153
Traffic Signals	3	3	2	2	1	1	1	1	1	1	1
Public Services											
Stormwater Systems											
Stormwater Mains (miles)	138	138	138	138	138	138	138	138	138	138	138
Waterworks and Sewerage Systems											
Vehicles	5	5	5	5	5	5	5	5	5	5	3
Water Mains (miles)	14	14	14	14	14	14	14	14	14	14	13

Data Source

City Records

CITY OF OAKBROOK TERRACE, ILLINOIS

Operating Information

Operating Indicators

Last Ten Fiscal Years

Function/Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government											
Building and Zoning											
Permits Issued	244	282	245	294	327	326	348	355	291	280	260
Inspections Conducted	532	569	564	521	552	602	699	837	621	875	500
Business Licenses Issued	377	393	415	416	360	349	364	388	422	397	352
Complaints/Service Requests Responded To	440	68	151	121	265	210	106	226	131	171	137
Vehicle Maintenance											
General Government Equipment Repairs	562	581	549	575	561	565	552	561	548	550	542
Utilities Equipment Repairs	201	166	168	173	169	171	165	166	160	158	151
Public Safety - Police											
Traffic Collision Investigations	385	348	269	386	455	518	466	494	428	410	397
Administrative Tows (first collected in January 2010)	58	32	13	48	62	111	151	131	190	342	253
Inci S	471	586	416	502	559	665	656	1,037	712	834	788
Traffic Citations	997	993	433	1,154	944	1,186	1,432	1,982	3,177	4,205	3,672
Parking Citations	131	75	30	445	676	346	333	498	466	537	290
Arrests	184	212	131	150	180	317	311	359	426	605	523
Highways and Streets											
Street Repairs - Tons of Asphalt Spread	75	40	30	45	40	50	45	40	45	40	35
Sidewalk Repairs - Cubic Yards of Concrete Poured	30	15	10	20	15	25	30	20	60	50	70
Snow and Ice Control/Plowed Miles	6,765	18,707	16,096	12,349	15,577	12,577	8,571	8,416	8,212	9,944	6,315
Snow and Ice Control/Salted Miles	2,255	6,235	5,652	4,930	6,230	5,030	1,310	3,366	3,284	3,860	3,000
Number of Street Signs Replaced	69	69	47	54	41	38	43	42	85	65	30
Mailboxes Replaced	65	91	69	N/A	N/A		N/A	N/A	N/A	N/A	N/A
Number of Snow Events	11	17	21	18	31	24	N/A	N/A	N/A	N/A	N/A
Public Services											
Waterworks and Sewerage Systems											
Number of JULIE Locates	1,611	1,335	1,237	1,117	1,114	1,486	1,417	N/A	N/A	N/A	N/A
Number of Metered Customers	558	558	557	556	555	561	551	546	542	538	523
Number of Non-metered Customers	0	0	0	0	0	0	0	0	0	0	0
Number of Customers using Both Water and Sewer at End of Year	558	558	557	556	555	561	551	546	542	538	523
Number of Customers using Water Only at End of Year	558	558	557	556	555	561	551	546	542	538	523
Number of Customers served by Water System at End of Year	558	558	557	556	555	561	551	546	542	538	523
Maximum Daily Pumping Capacity (MGD)*	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
Average Daily Pumpage (MGD)	0.270	0.262	0.232	0.236	0.243	0.247	0.254	0.241	0.230	0.185	0.178
Gallons of Water Purchased (MGD)	98,676,000	93,724,000	82,856,000	86,221,000	87,566,000	90,272,000	92,475,350	87,965,000	83,950,000	67,525,000	65,148,000
Gallons of Water Pumped (MG)**	#####	95,444,000	84,954,000	86,230,000	88,864,000	90,272,000	92,475,350	87,965,000	83,950,000	67,525,000	65,148,000
Gallons of Water Sold (Billed) (MG)	97,489,000	72,517,000	69,909,000	80,201,000	86,198,000	88,335,500	88,776,336	82,490,000	76,950,000	60,955,000	58,400,000
Total Gallons Received at Water Reclamation Facility (MGD)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Users Discharging Non-domestic and Industrial Wastes and Volumes of Wastes Discharged	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* MGD = million gallons per day

** MG = million gallons

^ Per Calendar Year

City of Oakbrook Terrace

Fiscal Year 2025

Glossary of Terms

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

The process of making the official valuation upon real property for taxation purposes. 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. Home Rule sales tax may not be charged on groceries or titled vehicles.

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 in 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.

City of Oakbrook Terrace

*City Hall
17W275 Butterfield Rd.
Oakbrook Terrace, IL 60181*



PUBLISHED PAMPHLET FORM THE FOLLOWING:

ORDINANCE NO. 24 - 13

**AN ORDINANCE APPROVING THE BUDGET FOR THE CITY OF
OAKBROOK TERRACE FOR THE FISCAL YEAR COMMENCING
ON MAY 1, 2024, AND ENDING ON APRIL 30, 2025**

**MICHAEL SHADLEY
CITY CLERK
CITY OF OAKBROOK TERRACE**

STATE OF ILLINOIS)

)ss

COUNTY OF DUPAGE)

I, Michael Shadley, City Clerk of the City of Oakbrook Terrace, Illinois, DO HEREBY CERTIFY that as such Village Clerk and keeper of the records of the City of Oakbrook Terrace, that the foregoing is a true and duplicate copy of

**24 – 13 – AN ORDINANCE APPROVING THE
BUDGET FOR THE CITY OF OAKBROOK
TERRACE FOR THE FISCAL YEAR COMMENCING
ON MAY 1, 2024, AND ENDING ON APRIL 30, 2025**

Passed on and approved by the Mayor and City Council of the City of Oakbrook Terrace on:

Dated April 23, 2024

IN WITNESS WHEREOF, I have subscribed my name and affixed my seal this 23rd day of April 2024



X 
Michael Shadley, Clerk
City of Oakbrook Terrace

**AN ORDINANCE APPROVING THE BUDGET FOR THE CITY OF OAKBROOK TERRACE
FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2024, AND ENDING ON APRIL 30, 2025**

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 this Budget Ordinance replaces the annual appropriation ordinance for the City of Oakbrook Terrace; and

WHEREAS, the proposed budget for Fiscal Year 2024-25 beginning in Fiscal Year 2025 were duly considered by the City Council at various budget workshop meetings held on March 13th, March 20th, and April 9th, as well as at a duly noticed public hearing held on April 23, 2024; and

WHEREAS, the Budget Officer for the City has proposed a budget for fiscal year 2024-25 of the City of Oakbrook Terrace and has presented such budget to the City Council for approval with this Ordinance; and

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, 2024, and ending on April 30, 2025, 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.

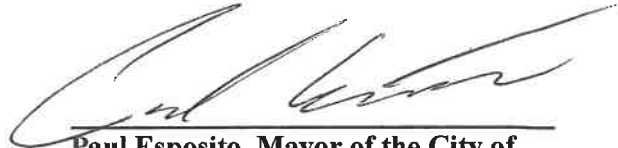
PASSED AND APPROVED This 23rd day of April 2024.

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

NAYES: None

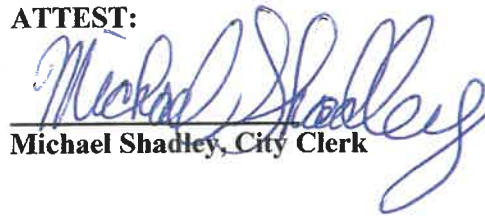
ABSENT: None

ABSTENTION: None



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

ATTEST:



Michael Shadley, City Clerk

