

# City of Oakbrook Terrace, Illinois



Annual Operating Budget  
Fiscal Year 2019-2020



# City of Oakbrook Terrace



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

The City is located approximately 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 2,134 but has an estimated daytime population of 30,000 to 50,000. The City is home to a vibrant restaurant community with more than 43 eateries ranging from casual to fine dining. The City also has two (2) entertainment venues, namely the Drury Lane Theater and an Off-Track Betting facility.

The City Council sets policy through adopting ordinances, resolutions, and the annual budget. Aldermen are elected to staggered four-year terms. The Mayor and City Clerk are also elected for four-year terms. The Mayor is the Chief Executive Officer of the City and ensures that the laws and ordinances are faithfully executed. The Mayor has supervision over all executive officers and employees of the City. The Mayor appoints by and with the advice and consent of the City Council, the City Administrator, the City Treasurer, the City Attorney, the Chief of Police, 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 41 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 by the last week in January of each year. The City Administrator uses these requests as a starting point for developing the budget that will be presented to the City Council pursuant to the provisions of the Illinois Budget Law (65 ILCS 5/8-2-9.1) and the City’s home rule powers. After the proposed budget is presented to the City Council, they are required to hold at least one (1) public hearing concerning the proposed budget and to adopt a final budget prior to May 1<sup>st</sup>, the beginning of the new fiscal year. The budget is prepared by fund and department, and includes information on the past year, current year estimates, and requested figures for the next fiscal year.

The City’s equalized assessed valuation increased 4.4% from \$277,376,411 for the 2017 tax levy year to \$289,544,173 for 2018. 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 2018 was 2.4%, significantly lower than the 2017 rate of 4.6%.

For FY 2018, traffic enforcement fines represented the City’s number one revenue at \$3.9 million. The City’s 1% share of the state sales tax is the second largest revenue source with totaled \$1.8 million. The City’s total sales tax rate is 8%, which includes a locally imposed 1% home rule sales tax.



**CITY OF OAKBROOK TERRACE  
ANNUAL OPERATING BUDGET  
Fiscal Year 2019-2020**

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## *Dedication*

*The Fiscal Year 2020 Budget Book is dedicated to Alderman Tom Thomas and his 16 years of dedicated service to the residents of Oakbrook Terrace.*



Mayor  
TONY RAGUCCI  
  
City Clerk  
MICHAEL SHADLEY

City Administrator  
AMY MARRERO



## CITY OF OAKBROOK TERRACE

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Alderman  
Ward 1  
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Alderman  
Ward 2  
FRANK VLACH  
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Alderman  
Ward 3  
ROBERT PRZYCHODNI  
ROBERT RADA

**May 29, 2019**

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

**FROM: Amy Marrero, City Administrator**

**RE: Fiscal Year Ending April 30, 2020 Budget Message**

Submitted for your review and consideration are the Fiscal Year 2019-2020 Budget (hereinafter the "FY 2020 Budget") along with the City's Five (5) Year Capital Improvement Plan document (hereinafter the "CIP"). The guiding principles for this budget are the City Council's goals and objectives. The City achieved many of the goals and objectives as detailed on pages 15-24. Since the City is still working towards achieving some of the goals, these objectives remain in place today. The City plans on updating the goals later this year. The City staff strives to control costs, while delivering top-quality services.

For the past eleven (11) years the City's Annual Budget has been recognized by the Government Finance Officers Association (GFOA) through the presentation of its Distinguished Budget Presentation Award. The preparers are confident that the FY 2020 Budget will also be in compliance with the GFOA standards. This is important, as the City Council determined obtaining another budget presentation award, is a goal that the financial staff would pursue in the preparation of this FY 2020 Budget document.

As always, City Council members are encouraged to utilize the documents presented in the FY 2020 Budget and the CIP as important tools in their efforts to monitor the City's financial condition and budgetary processes, as well as the City's overall financial achievements, in their role as stewards of public dollars and the public trust. The Budget includes detailed descriptions of all operations, as well as achievements for the current year, and goals for the upcoming year.

The Budget was amended on May 28, 2019 to include a three-percent (3%) Cost of Living Adjustment (COLA) for non-union personnel. With the COLA, the FY 2020 General Fund budget increased by \$62,086, while the Water Fund increased by \$9,222, all other budgets remained the same. This budget document reflects the amended totals.

The FY 2020 total amended budget for all appropriated funds is \$15,700,177 compared to the current year's estimate of \$14,403,140, representing an increase of \$1.3 million. Total estimated revenue is \$16.3 million, thereby reflecting a surplus of \$575,273 for all City funds. The ending balance for all funds is estimated at \$15,404,355, representing a decrease of \$2 million from the FY 2018 actual. The overall fund balance decreased because in FY 2019 the City transferred \$1,665,000 in excess General Fund reserves to the Water Fund to pay-off the 2010 Water bonds and to establish a capital replacement fund for the water system. The City is putting excess reserves to good use through saving on interest costs and funding future capital repairs.

There were no service level changes for FY 2020. The table below details the City's total FY 2020 budget in comparison to prior years.

**CITY OF OAKBROOK TERRACE  
2019-2020 AMENDED BUDGET  
ALL FUND SUMMARY OF REVENUES/EXPENDITURES  
AND  
CHANGES IN FUND BALANCE**

FUND	Actual 16/17	Actual 17/18	Budget 18/19	Estimated Year End 18/19	Amended Budget 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Est To Amended
<b>GENERAL</b>							
Beginning Balance	6,152,324	6,661,041	8,862,007	8,862,007	9,129,930	3.0%	3.0%
Revenues	7,756,087	11,184,731	9,835,009	12,374,801	12,451,675	26.6%	0.6%
Expenses	7,247,372	8,983,766	9,070,581	10,441,878	11,430,074	26.0%	9.5%
Difference	508,715	2,200,966	764,428	1,932,923	1,021,601	33.6%	-47.1%
Transfer to Other Funds	-	-	(2,765,000)	(1,665,000)	(2,950,000)	6.7%	77.2%
Ending Balance	6,661,041	8,862,007	6,861,435	9,129,930	7,201,529	5.0%	-21.1%
<b>WATER</b>							
Beginning Balance	4,768,264	4,801,150	4,768,218	4,768,218	5,466,117	14.6%	14.6%
Revenues	1,241,864	1,202,915	1,402,450	1,411,613	1,429,116	1.9%	1.2%
Expenses*	1,208,969	1,235,838	1,304,522	1,213,705	1,368,977	4.9%	12.8%
Difference	32,895	(32,923)	97,928	197,908	60,139	-38.6%	-69.6%
Transfer from General Fund	-	-	1,665,000	1,665,000	-	0.0%	0.0%
Pay-off 2010 Bonds	-	-	-	(1,165,000)	-	0.0%	0.0%
Ending Balance**	4,801,150	4,768,218	6,531,137	5,466,117	5,526,247	-15.4%	1.1%
<b>MOTOR FUEL TAX</b>							
Beginning Balance	455,568	405,047	427,598	427,598	457,560	7.0%	7.0%
Revenues	55,961	59,028	59,151	62,962	64,014	8.2%	1.7%
Expenses	106,482	36,477	45,700	33,000	45,500	-0.4%	37.9%
Difference	(50,521)	22,551	13,451	29,962	18,514	37.6%	-38.2%
Ending Balance	405,047	427,598	441,049	457,560	476,074	7.9%	4.0%
<b>SSA #2 DEBT SERVICE</b>							
Beginning Balance	936	571	232	232	(104)	-144.8%	-144.8%
Revenues	48,061	46,730	45,394	45,412	49,111	8.2%	8.1%
Expenses	48,427	47,068	45,748	45,748	49,428	8.0%	8.0%
Difference	(366)	(338)	(354)	(336)	(317)	-10.5%	-5.7%
Ending Balance	571	232	(122)	(104)	(421)	245.1%	304.8%
<b>TOTAL BUSINESS DISTRICT</b>							
Beginning Balance	512,390	531,652	548,364	548,364	545,621	-0.5%	-0.5%
Revenues	527,209	537,663	548,445	545,698	546,884	-0.3%	0.2%
Expenses	507,947	520,947	548,441	548,441	569,991	3.9%	3.9%
Difference	19,262	16,716	4	(2,743)	(23,107)	-5777.5%	742.4%
Transfer from General Fund	-	-	1,100,000	-	2,950,000	168.2%	0.0%
Pay-off 2010A & B Bonds	-	-	-	-	(3,255,000)	0.0%	0.0%
Ending Balance	531,652	548,364	1,648,368	545,621	217,514	-86.8%	-60.1%
<b>CAPITAL IMPROVEMENTS</b>							
Beginning Balance	516,753	1,730,100	2,877,737	2,877,737	2,484,969	-13.6%	-13.6%
Revenues	2,217,816	1,680,091	1,672,800	1,727,600	1,734,650	3.7%	0.4%
Expenses	1,004,468	532,455	2,085,760	2,120,368	2,236,207	7.2%	5.5%
Difference	1,213,348	1,147,637	(412,960)	(392,768)	(501,557)	21.5%	27.7%
Ending Balance	1,730,100	2,877,737	2,464,777	2,484,969	1,983,412	-19.5%	-20.2%
<b>TOTAL ALL FUNDS</b>							
<b>BEGINNING FUND BALANCE</b>	\$ 12,406,235	\$ 14,129,561	\$ 17,484,156	\$ 17,484,156	\$ 18,084,093	3.4%	3.4%
<b>TOTAL REVENUES</b>	11,846,998	14,711,158	13,563,249	16,168,086	16,275,450	20.0%	0.7%
<b>TOTAL EXPENSES</b>	10,123,665	11,356,551	13,100,752	14,403,140	15,700,177	19.8%	9.0%
<b>DIFFERENCE</b>	1,723,333	3,354,609	462,497	1,764,946	575,273	24.4%	-67.4%
<b>ENDING FUND BALANCES</b>	\$ 14,129,561	\$ 17,484,156	\$ 17,946,644	\$ 18,084,093	\$ 15,404,355	-14.2%	-14.8%

\*Expenses include depreciation for comparison purposes.

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

### Principal Issues Impacting the FY 2020 Budget

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

However, several revenue sources continue to exceed expectations including: amusement taxes, video gaming taxes, traffic light enforcement fines, and interest earnings. These revenues will help counteract the more static revenue sources. The City is fortunate to have a diverse revenue base that can off-set these revenue shortfalls.

**Issue 2: Unfunded Mandates** – Finding the means to cover escalating police pension costs continues to restrict the City’s revenues and expenditures. Even with contributing the actuarial amount each year the unfunded percentage hovers around 52%. The current Illinois statute requires the City to achieve a 90% funded level by April 30, 2040. The City is on target to be 100% funded in 2040. The table below reflects the percentage increase in pension contributions over a seven (7) year period. In just a seven (7) year time span the City’s contribution has gone from \$589,869 in FY 2014 to \$1,380,875 in FY 2020, reflecting an increase of \$791,006.

Historical Pension Contributions			
FY	Pension Fund Contribution	Increase	%
			Increase
2014	589,869		
2015	755,538	165,669	28.1%
2016	912,363	156,825	20.8%
2017	994,889	82,526	9.0%
2018	1,039,771	44,882	4.5%
2019	1,115,355	75,584	7.3%
2020	1,380,875	265,520	23.8%

For the 2018 levy, which will be collected in FY 2020, the City Council opted to switch from the normal cost funding approach to the 15-year open. The 15-year open requires larger contributions at the outset because the City will essentially be going from a 21-year amortization period to a 15 instead. The 15-year open provides a more stable contribution pattern and a steady pay-down of the unfunded liability. The City’s contribution will gradually decrease as we get closer to the 15-year point. Under the 15-year open the City’s contribution will begin to decline in FY 2026 when the estimated contribution is around \$1,309,932. If the City continued on the normal cost approach, then the required contribution would have reached over \$2 million by 2040.

**Issue 3: Personnel Costs** – The FY 2020 Budget includes two (2) new positions namely the reinstatement of the Deputy Police Chief and one (1) additional police officer for the patrol division. The estimated cost for both positions is \$273,653 as detailed in the table below.

	Salary	Benefits	Training & Uniform	Totals
Deputy Police Chief	124,000	34,551	-	158,551
Police Officer	65,159	43,799	6,144	115,102
	189,159	78,350	6,144	273,653

Benefits comprise 24% of the General Fund budget and historically have risen faster than inflation (see table on page 63). However, for FY 2020, the City is realizing some relief with some benefit costs. Health insurance premiums increased by only 2%, while dental and vision costs will remain the same for FY 2020. The City’s IMRF contribution portion decreased from last year’s, which means lower IMRF expenditures across all departments as detailed in the table below. The City will save approximately \$20,472 in IMRF costs for FY 2020.

	IMRF Employer Portion				FY 2020 vs FY 2019	
	FY 2017	FY 2018	FY 2019	FY 2020	Diff	% Diff
Executive Management	36,986	44,542	39,205	34,170	(5,035)	-12.8%
Police	43,418	51,422	52,818	44,322	(8,496)	-16.1%
Building & Zoning	28,114	34,285	33,929	29,488	(4,441)	-13.1%
Streets	34,244	28,044	31,831	35,632	3,801	11.9%
Finance	8,003	8,919	15,268	13,546	(1,722)	-11.3%
Water	36,889	26,680	31,951	27,372	(4,579)	-14.3%
	187,654	193,892	205,002	184,530	(20,472)	-10.0%
Percentage Change		3.3%	5.7%	-10.0%		

**Issue 4: The Fund Balance of the General Fund** – At the end of fiscal year 2018, the General Fund accumulated a fund balance of \$8,862,007. The fund balance of \$8.8 million currently exceeds the



reserve requirement of 40% of estimated revenues by almost \$4.4 million. This past year, the City Council approved two (2) budget transfers from the General Fund to the Water Fund as detailed below:

1. **\$1,165,000 transfer** to pay-off the 2010 Bond Series, saving the City \$146,370 in interest costs; and,
2. **\$500,000 transfer** for the establishment of a capital replacement fund in the Water Fund.

Even with these two (2) transfers, the fund balance in the General Fund continues to exceed the reserve requirement by \$4.2 million in FY 2019 and \$2.2 million in FY 2020. The table below details the estimated fund balance for last year and FY 2020.

	<b>General Fund Reserve Requirement</b>		
	FY 2018	Est. FY 2019	Est. FY 2020
Fund balance @ April 30	\$ 8,862,007	\$ 9,129,930	\$ 7,201,529
Reserve Requirement = 40% of budgeted revenues	(4,473,892)	(4,949,920)	(4,980,670)
Over/(Under) Reserve Requirement	\$ 4,388,115	\$ 4,180,010	\$ 2,220,859
Fund Balance Actual % of Revenues	79%	74%	58%

Since the reserve requirement has clearly been met, the excess reserves provide the Council with an opportunity to continue to pay-down outstanding debt. The FY 2020 budget includes a transfer of \$2,950,000 in excess General Fund reserves to the Business District to pay-off the 2010A&B bonds, which are callable on December 15, 2019. When bonds are paid on their callable date, interest savings are incurred and there are no prepayment penalties. Paying off the 2010A&B bonds benefits the City in three (3) ways:

1. interest cost savings of \$1,008,460 is realized;
2. the Business District’s potential funding gap beginning in FY 2027 is resolved because only the 2012A&B bonds will need to be paid through their maturity in FY 2031; and,
3. reduces the City’s overall debt liability, making more revenues available for operating expenses.

### **General Fund Revenues**

General Fund revenues for FY 2020 are projected at \$12.5 million, reflecting an increase of \$76,874 over the current fiscal year estimate. Revenues for FY 2020 are projected to exceed FY 2018 actuals by \$1.26 million or 11%. This increase is largely due to the fines from the traffic light enforcement cameras. The City’s number one (1) income source is traffic light enforcement fines, which are estimated at \$5 million and represent 40% of total revenues.

Sales taxes are estimated at \$1.8 million and represent the second largest revenue source at 14%. Several new retail businesses will open in the coming year including: VIP Café, BP Amoco, May’s Lounge, Winnie’s Café, Entourage, and Lou Malnati’s. According to the Illinois Municipal League, retail sales showed strong growth in 2018 with an estimated 4.9% increase. An economic slowdown is expected midway through 2020, which will most likely lower sales tax projections for FY 2021.



Hotel taxes represent the third largest revenue source at 13% and are projected to be \$1,586,500. Hotel projections are down \$27,357 from the FY 2018 actual of \$1,613,857 because of the closure of

the La Quinta hotel which experienced a fire in August of 2016. The La Quinta property is currently being marketed as a hotel to potential developers.

Property taxes amounting to \$1,005,214 represent the City’s fourth largest revenue at 8% and are specifically earmarked for the required police pension contribution. Licenses and permits are the City’s fifth largest revenue source at 6% and are estimated at \$728,895. Telecommunication taxes comprise the sixth largest revenue source in the amount of \$470,000. Based upon year-to-date receipts telecommunication taxes are estimated to decrease by \$96,241 or 17% from the FY 2018 actual of \$566,241.

Interest income is estimated at \$191,200 and reflects an increase of \$126,648 over the FY 2018 actual. The City is consistently earning a higher interest rate on local bank deposits. As of April 31, 2019, the interest rate was 2.474% compared to 1.474%. last April. The Federal Reserve benchmark rates are at the highest levels since 2008.

Three (3) State shared taxes were calculated by using per capita collection estimates provided by the Illinois Department of Revenue (IDOR) through the Illinois Municipal League (IML). FY 2020 use taxes at \$67,648 are estimated to increase by \$11,215 from the FY 2018 actual. A portion of use taxes are actually online taxes paid to the State and then redistributed back to municipalities on a per-capita basis. Online sales are expected to increase by 7% in the coming year, which is why use taxes are up for 2020. FY 2020 income taxes are estimated at \$215,001 or \$100.75 per capita. Proposed replacement taxes for FY 2020 are estimated at \$3,084.

### General Fund Expenditures

The FY 2020 General Fund budget of \$11,430,075 increased by 9.5% or \$988,197 more than the FY 2019 estimate and 27% higher than the 2018 actual.

General Fund Summary Table							
General Fund	FY 17 Actual	FY 18 Actual	FY 19 Budget	FY 19 Estimated	FY 20 Amended	FY 20 vs. FY 19 Budget	FY 20 vs. FY 19 Est.
Executive Management	\$ 973,359	\$ 963,384	901,761	\$ 907,893	\$ 986,328	9.4%	8.6%
Police	4,533,222	4,652,433	5,063,674	5,066,368	5,684,274	12.3%	12.2%
Building and Zoning	414,818	466,237	554,724	530,793	571,851	3.1%	7.7%
Public Services Streets	555,472	550,486	653,778	635,117	755,911	15.6%	19.0%
Tourism	169,896	166,971	169,133	171,297	167,297	-1.1%	-2.3%
Police Commission	8,648	5,265	16,135	17,170	17,974	11.4%	4.7%
Finance	399,169	381,605	450,667	445,431	479,828	6.5%	7.7%
Economic Development	191,288	187,622	234,167	234,333	330,000	40.9%	40.8%
Traffic Light Enforcement	1,500	1,609,765	1,026,542	2,433,476	2,436,612	137.4%	0.1%
<b>Total Expenditures</b>	<b>\$ 7,247,372</b>	<b>\$ 8,983,766</b>	<b>\$ 9,070,581</b>	<b>\$ 10,441,878</b>	<b>\$ 11,430,075</b>	<b>26.0%</b>	<b>9.5%</b>
<b>General Fund Revenues</b>	<b>\$ 7,756,087</b>	<b>\$ 11,184,731</b>	<b>\$ 9,835,009</b>	<b>\$ 12,374,801</b>	<b>\$ 12,451,675</b>	<b>26.6%</b>	<b>0.6%</b>
<b>Surplus/Deficit</b>	<b>\$ 508,715</b>	<b>\$ 2,200,965</b>	<b>\$ 764,428</b>	<b>\$ 1,932,923</b>	<b>\$ 1,021,600</b>	<b>33.6%</b>	<b>-47.1%</b>

The FY 2020 budget includes a step increase to employees with a successful evaluation. If the employee is at the top step, then a 1% to 3% longevity bonus is awarded dependent upon length of service. This one-time bonus does not increase the employee’s salary. These step increases and bonuses combined, increase the wage and fringe benefit line items by approximately \$33,283. The City has 13 senior staff members who are already at the top of their step and receive the annual tiered bonus and 10 staff members still moving within the steps.

The Council awarded a 3% COLA for all non-union staff effective May 1, 2019. The COLA is estimated to cost the City approximately \$62,086 in the General Fund and \$9,222 in the Water Fund. Executive Management increased by \$78,435 or 8.6% from the FY 2019 estimate because of higher salaries, benefits and contractual services. Last year the City initiated a rebate program for residential security systems. To date, the City has issued 37 rebates totaling \$5,840. The Police Department budget increased by \$617,906 or 12.2% from the FY 2019 estimate. For FY 2020, the Police Department's salaries and benefits increased by \$600,902 over the current year due to a higher police pension contribution and the salaries and benefits for the Deputy Police Chief and the new field services police officer. Streets increased by \$120,794 or 19% over the current year due to higher salaries, benefits, and contractual services.

The Finance budget increased by \$34,397 over the FY 2019 estimate because of higher risk management insurance premiums. Economic Development increased by \$95,667 or 41% because of the new economic incentive agreement for the BP Amoco at the former Burger King site.

The only major capital expenditure for the General Fund is the replacement of one (1) police vehicle with changeover costs totaling \$41,000. As of April 2019, there is \$31,840 in DUI cash reserves, essentially meaning there will be sufficient DUI monies to reimburse the City for this vehicle when adding the projected FY 2020 DUI fines of \$30,000. It is important to keep the City's fleet of vehicles current because newer autos are more fuel efficient. Back in 2011, the Police Department used 23,140 gallons of fuel compared to 17,414 this past year for a savings of 5,725 gallons, which equates to \$12,140 in annual cost savings.

### **FY 2020 Estimated General Fund Balance**

The FY 2020 ending fund balance is projected to be approximately \$7.2 million, which is a very healthy level. The City is proud to exceed the General Fund budget reserve policy of at least 40% of estimated yearly revenues, which amounts to \$4.9 million. In addition, the City greatly surpasses the GFOA best practice of a minimum of no less than two (2) months of regular operating fund revenues or expenditures.

The FY 2018 actual fund balance of \$8,862,007, increased by \$2,200,965 over the FY 2017 actual. The FY 2019 ending fund balance is estimated at \$9,129,930, representing an increase of \$267,923 from FY 2018. The FY 2020 ending fund balance is estimated to decrease by \$1.9 million due to the excess reserve transfer in the amount of \$2.9 million to the Business District to pay-off the 2010A&B bonds. The City is putting the excess reserves to work by paying down debt and saving significantly on borrowing costs.

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

The FY 2020 MFT allotment is projected at \$54,310, while interest income is projected at \$9,704 for total revenues of \$64,014. The FY 2020 estimated year end cumulative fund balance is \$476,073. In recent years, the MFT funds have been used for snow removal labor and road salt as detailed below.

- Road Salt Supply: \$25,000
- Labor – Snow Removal: \$20,000

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

The Capital Improvement Fund budget for FY 2020 is \$2,236,207. 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 at this time, which frees up monies for normal operating expenses.

In the current year, the City resurfaced all the residential roads for a total of \$1.3 million. Two (2) inches of asphalt were removed from the entire subdivision and replaced with new asphalt with a 15-20 year life expectancy. In FY 2020, Phase 2 of the resurfacing project at \$1.5 million will take place with Spring Road, the primary focus. Even with this major roadway project the Capital Improvement Fund will end FY 2020 with a year-end fund balance of \$1.9 million. The reserves of the Capital Improvement act as a savings account for future capital improvements so from time to time there may be a deficit between the revenues and expenditures of the Capital Improvement Fund. The five (5) year Capital Improvement Plan projects that in FY 2024, the year end fund balance will be \$6.6 million.

Each year, the Council updates the Capital Improvement Program (CIP) through a resolution. The CIP provides a schedule of planned improvements over the next five (5) years and contains a listing of the types and costs of public improvements that the Council deems critical for the life, health, and safety of the City's residents and businesses. As the year's progress more accurate information on the cost of the project is included. Currently the Public Services Director prepares most of the capital improvement proposal forms as most are related to equipment, building improvements, and infrastructure. The City's current capitalization threshold is \$25,000.

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

Total water revenues for FY 2020 are estimated at \$1,429,116, while expenses are anticipated at \$1,766,191, for a negative difference of \$337,075. However, a surplus of \$60,139 is anticipated from an accounting perspective because the proposed Midwest-Drennon Water Main Loop project at \$359,214 and the pickup truck replacement at \$38,000 are considered capitalized assets and thereby reduce the potential deficit under the accrual accounting approach.

In FY 2020, a new BP Amoco gas station, convenience store, car wash, and gaming café at the former Burger King site will open and will be a major new water customer. A new watermain at the site was constructed by the developer and conveyed to the City. It is estimated that the BP Amoco will use over one (1) million gallons annually equating to almost \$10,000 in new revenues.

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.

In the current year the Water Fund paid-off the interfund loan to the Capital Improvement Fund. Also, the General Fund transferred \$1,165,000 in excess reserves to the Water Fund to pay-off the 2010 Water bonds.

The estimated FY 2020 ending fund balance is \$5,526,274. This amount includes the \$500,000 excess reserves transfer from the General Fund to the Water Fund to establish a capital replacement fund. The Water system is nearing 20 years old and this fund will help pay for future repairs.

### **Acknowledgement**

I would like to thank the Mayor and City Council for their support throughout the development of this budget. In addition, I would like to thank Jen Haug, Finance Coordinator, Aileen Haslett, Financial Analyst, and all of the employees of the City who have contributed by being creative and making sacrifices to make the FY 2020 budget a reality.

# Executive Summary



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Oakbrook Terrace**

**Illinois**

For the Fiscal Year Beginning

**May 1, 2018**

*Christopher P. Morill*

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Oakbrook Terrace, Illinois, for its Annual Budget for the fiscal year beginning May 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as communications device.

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

**RESOLUTION NO. 13 - 29**

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

---

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

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

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

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

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

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

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

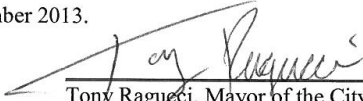
**AYES: Przychodni, Sarallo, Shadley, Thomas, and Vlach,**

**NAYES: None**

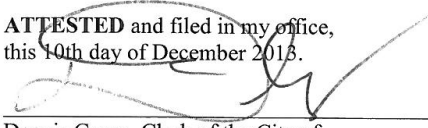
**ABSENT: Esposito**

**ABSTENTION: None**

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

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

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

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

**Resolution Number 13-29**

**Goals and Objectives Plan**

**May 2019 Update – new information is noted in red**

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

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

The following paragraph ranks the highest priority economic development projects.

1. Monitor the development of the Terra Vista Assisted Living Facility on the East side of Ardmore.

**The new assisted living facility opened in October of 2016.**

2. Monitor the development of the proposed BP Amoco at Butterfield and Summit (formerly Old Al's Standard).

**The Butterfield Point development was completed in December of 2017. This new construction added about \$1.75 million to the City's property values. The popular Stan's Donuts opened in March 2019 complete with a drive-through. A new dental office is slated to open in late summer and a video gaming café will open in July.**

3. Monitor the development of the Wendland properties – including Gardner School.

**The Gardner School opened in the summer of 2014. Frankie's Deli (formerly of Lombard) will open in June of 2019.**

4. Development of 18<sup>th</sup> Street, East of Luther. This is currently vacant property on 7.5 acres and is zoned as mixed-use.

5. Annex and develop the North side of Butterfield Road between Summit and Myrtle.

6. Development of Roosevelt Road East of Summit.

**The City Council recently discussed development options at the May 28, 2019 meeting.**

7. Development of the East side of Summit.

**The Council approved Ordinance No. 15-21 on March 10, 2015 which increased the maximum building height from 15 feet to 25 feet, which should spur development.**

Miscellaneous Economic Development



The City welcomed several new businesses including: Butterfield's Pancake House, Millhurst Charhouse and Banquets, Penny's, Betty's Bistro on Roosevelt Road, Betty's Bistro on Butterfield Road, Stella's, Beppe's Italian Deli, Starbucks, Ellie's Coffee Bar, Waxing the City, Long Tall Sally, Specialty's Café and Bakery, American Mattress, Jersey Mike's, Twin Peaks, Hyundai Corporate Office, Napelton Auto Group Corporate Office, Naf Naf Grill, Hassett Express, Pony Up Pub, En Fuego Mexican Grille, Mathnasium, Party City, Leap Frog Toys Corporate Headquarters, Road Runner Transport Corporate Office, Luna Flooring Gallery, Magic Nail Salon, Dunkin Donuts on 22<sup>nd</sup> Street, Way Way Back Burgers, Inspired Closets, Accounting Principals, Bella Bridesmaids, Beyond Shades, Nicko's Café & Deli, Office Depot, Dogtopia, Brooks Kitchen & Tap, Cajun Boil & Bar, Palm Beach Tan, Stan's Donuts, and So Gong Dong.

McCain Foods relocated their USA corporate office to the Tower building in February of 2018. Also significant lobby improvements at the Tower were completed in November 2017. In addition, Sara Lee recently occupied two (2) floors at the Tower building. The City welcomed several new medical facilities in 2018 including: West Suburban Family Dental Center, North West Region Fertility Center, a new Advocate Healthcare call center, Sono Bella, and Eon Clinics.

The redevelopment of the former Burger King site is well underway complete with a new gas station, convenience store, car wash, and gaming café. This is slated to open in the summer of 2019. The new Kiddie Academy located at the Oakbrook Terrace Square shopping center should open in June of 2019.

Businesses in Oakbrook Terrace continue to re-invest in Oakbrook Terrace. In June of 2017, the Council approved a major \$3.1 million interior and exterior renovation to Mid America Plaza. ACH Foods relocated their corporate headquarters and expanded their current location at Park View Plaza by 6,000 square feet. Flood Brothers remodeled the former Circle Hardware building on 14<sup>th</sup> Street. In addition, UBS Financial completed a major renovation at Oakbrook Terrace Tower. Loyola Health System spent \$4.9 million renovating their existing office space along Summit Avenue.

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

- Keep the City financially sound and control excess spending.

In FY 2015, the Tourism marketing line item was reduced to \$100,000 saving the City about \$58,000 annually.

In FY 2016, the City modified the scope of the new Police Station and City Hall renovation project, by eliminating the full renovation of City Hall, which saved the City approximately \$1.7 million. Also in FY 2016, the City will no longer contribute financially to the Greater Oak Brook Chamber saving the City \$35,000 annually. For FY 2016, the City switched to a PPO High Deductible Health Savings Plan saving the City approximately \$70,000 in insurance costs over FY 2015 as well as \$102,000 in future Cadillac taxes under the Affordable Care Act (ACA). In FY 2017, the Assistant Finance

Director position was eliminated and the Finance Coordinator position was reinstated creating an annual savings of \$8,831.

The City saved approximately \$146,370 in interest costs through paying-off the 2010 Water bonds early in FY 2019. In addition, the City will be paying-off the 2010 Business District bonds early in FY 2020, resulting in interest cost savings of \$1,008,460.

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

- Finish the development of the shopping center and have more consistent communication with the developer.

Current stores include: Pete's Fresh Market, Starbucks, Betty's Bistro, Pearle Vision, Luxury Nails, Supercuts, Dental Town, Waxing the City, Jersey Mike's, I Dream of Falafel, Office Depot, Dogtopia, Palm Beach Tan, and AT&T. Kiddie Academy is currently under construction and should open in June of 2019.

Pete's Fresh Market expanded their store by 830 square feet as approved by the Council on May 12, 2015 through Ordinance No. 15-40. The store expansion was completed in April 2016.

- Given the City's financial vested interest in Oakbrook Terrace Square, the developer shall address the Council with quarterly reports regarding the progress of the shopping center.

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

The Joint Commission connected to the City's water system in November 2014 and paid a \$145,000 tap-on fee. Also, Butterfield's Pancake House connected to the City's water system in December of 2014. In addition, tap-on fees were received from the Oliviabrook Townhouse development in fiscal years 2014 - 2017. In FY 2017, all the remaining town homes in the Oliviabrook development connected to the City's water system. Three (3) unincorporated customers from the Westlands connected to the City's Water system. Lincoln One connected to the City's water system in June of 2015 and paid a \$243,000 tap-on fee.

Also in FY 2017, the City paid-off the restructured 2003 Series and the 2004 Series. The City paid-off the 2010 Water bonds early in FY 2019.

A new water main was completed in the fall of 2018 for the new development at the former Burger King location which includes a gas station, car wash, convenience store, and gaming café. The new development should use approximately 1 million gallons a year. In April of 2019, another water main will begin construction. This new Midwest – Drennon water main will provide a valuable loop and improve the overall reliability of the water system through eliminating a dead-end water main.

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

The Butterfield Point developer at the former Old Al's Standard elected to receive their water service from the Village of Oak Brook instead.

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

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

The photo enforcement cameras were activated in August of 2017.

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

Hawthorne Race Track assumed the lease at the OTB in February of 2016. Hawthorne spent approximately \$200,000 remodeling the facility. Two (2) new restaurants opened at the OTB including: Pony Up Pub and En Fuego Mexican Grill. In FY 2017, the City contributed \$75,000 towards the renovation effort, in the form of a host fee abatement.

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

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

Reduced the DCVB FY 2015 budget by \$58,000 to \$100,000. Even with this reduced line item, the hotels outperformed prior years. FY 2015 hotel taxes at \$1,549,146 were 9.8% or \$138,661 higher than the FY 2014 amount of \$1,410,486. FY 2016 hotel taxes exceeded FY 2015 by \$76,927 or 5%. In FY 2017, hotel taxes decreased by \$59,495 or 3.4% less than FY 2016 due to the closure of the La Quinta hotel back in August of 2016 because of a fire. The former La Quinta property is currently being marketed as a hotel property.

Requested the DCVB provide a budget based upon a project basis and informed the DCVB that the City will be auditing financial transactions on a quarterly basis beginning in July of 2014. The review of the Hotel Commission's financial transactions is going smooth. The FY 2015-2020 marketing budget remained at an annual amount of \$100,000.

Reduced the FY 2016 Tourism budget by \$35,000 because the City will no longer financially contribute towards the Greater Oak Brook Chamber of Commerce. However, the City will remain actively involved in Chamber activities.

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

The new Police Station was completed in October 2015 with a ribbon cutting ceremony held on Monday, October 19, 2015 with about 75 attendees. The total cost of the new building is estimated at \$9.8 million.

In April of 2015, the Council amended the scope (Resolution No. 15-4) of the building project and eliminated the full remodeling of City Hall. The City Hall was only slightly remodeled and change orders were approved eliminating the full remodel of City Hall. In May of 2016, the City Council approved the City Hall partial remodeling project through Ordinance No. 16-16. The remodeling of City Hall cost \$797,311 and was completed in FY 2017.

Both projects were financed with reserves and current revenues without issuing any debt, saving significant interest fees.

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

The Digital Billboard Sign became operational at the end of April 2014. The City receives \$90,000 in annual property rental fees. The rental fee increases to \$98,000 in FY 2020.

<b>Secondary Priority Goals – Level 2</b>
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- Fill the City Administrator position by the first quarter of 2014 and continue to attract and retain high quality City employees.

The former Finance Director formally accepted the City Administrator position in October 2014 through Resolution 14-12. The City Administrator's contract was extended through Ordinance No. 17-10 and then again through Resolution No. 18-3.

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

The City's lobbyist, Fidelity Consulting, was effective in gaining approval for the new digital billboard sign at the Public Services facility. The City's lobbyist secured a \$70,000 grant from the DCEO for additional curbs and gutters.

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

In FY 2014 the City spent \$77,407 on curbs and gutters and \$103,073 in FY 2015. In FY 2015 the City received a \$70,000 grant from the DCEO to help defray the cost of these new curbs and gutters. In FY 2018 the curb and gutter project resumed with a cost of \$83,415. The FY 2019 budget includes \$80,000 for the new curbs and gutters. In an effort to reduce costs, for FY 2019 & FY 2020, the curb and gutter program was incorporated into the street resurfacing project.

- Implement a Community Service Officer (CSO) program.
  - A recommendation for a CSO program will be included in the Police Department's FY 2015 budget proposal.

The FY 2015 Budget included \$80,334 in salary and benefits for this new position. A CSO was hired in June of 2014.

- Maintain free residential garbage program.

Through Ordinance No. 17-23, the contract was extended another five years expiring on August 31, 2022.

- Continue utilizing the GSB product as a roadway sealant.
  - For aesthetic purposes the sealant shall be applied to all the roadways at the same time every three (3) years.

The GSB-88 sealant was applied to all City streets in the fall of 2014 for a total cost of \$139,608.

- Continue with the tree replacement program.

The yearly tree care expenditures are detailed below.

FY 2014 - \$5,775

FY 2015 - \$17,230

FY 2016 - \$3,400

FY 2017 - \$12,290

FY 2018 - \$2,740

FY 2019 - \$8,615

FY 2020 – budget is \$16,000

- Recognize and support a Youth Initiative Program.
  - Once the new building is completed, the City can hold monthly activities, such as movie night, and evaluate participation levels.

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

3.1 Preserve and cultivate a quality and safe community.

The City will be offering a one-time rebate up to \$150 for a residential security system to area homeowners. So far 37 rebates were issued to residents totaling \$5,840.

- Work with local schools and businesses on emergency plans.

The Police Department conducts lockdown drill at the local schools.

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

A \$70,000 grant was received for additional curbs and gutters in FY 2015.

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

The Hartz development is completed.

3.4 Review and amend personnel and administrative policies.

The Personnel Policy and Procedures Manual and past Administrative Policies were merged into one (1) document for ease of reference and this updated version was distributed to all staff members in May of 2018.

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

Staff implemented the Illinois Treasurer's office E-pay system to accept online payments beginning in February of 2018.

<b>Fourth Priority Goals – Level 4</b>
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4.1 Continue to work with local businesses to expedite hearings and permits.

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

The City Council approved a property maintenance code ordinance in February of 2014. The City Council also approved a residential field inspection checklist to aid in the enforcement of the property maintenance code at the March 11, 2014 meeting. The Code Enforcement Officer conducts field inspections and the goal is to inspect all residential properties on an annual basis. In addition, the Council approved Ordinance 15-34 in April 2015 which allowed off-street parking of vehicles with visible ladders and tools.

On November 24, 2015, the City hosted an open forum to discuss rental and housing development issues with approximately 40 residents in attendance. As a result of this forum and further discussions, the Council approved Ordinance No. 16-9 which amended the City Code as detailed below.

1. Increase the rental licensing fee to \$250.
2. Assess a \$100 tenant turnover inspection fee.
3. Allow landlords 30 days or 60 days in extreme cases to gain compliance with violations.
4. Eliminate the \$75 re-inspection fee.
5. Require landlords to show proof of property liability insurance.

At the August 9, 2016 meeting the Council approved an ordinance requiring that all driveways must be paved by August 1, 2017.

In FY 2017, an additional code enforcement officer was hired to impose the City's residential property maintenance code. Also on January 24, 2017 the City held an open forum to update residents on the status of the rental and housing development issues with approximately 50 attendees. In FY 2018, the City changed the status of the formerly part-time contracted Code Enforcement Officer to full-time with total salary and benefits estimated at \$80,748.

Through Ordinance No. 17-26, a fee of \$250 was assessed on late rental applications. This ordinance approved on November 28, 2017 also authorized staff to request proof of repairs and required landlords to notify the City of any tenant changes to the lease.

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

In the Spring of 2019, the Public Services staff installed new banners purchased by the Hotel Commission throughout the City.

4.4 Discuss improved lighting at Versailles.

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

4.6 Continue to monitor the Krich Development.

4.7 Establish a capital replacement fund for the Water Fund.

A \$500,000 transfer from the General Fund to the Water Fund for setting up a capital replacement fund was approved by the Council at the February 26, 2019 meeting through Ordinance No. 19-8.

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

**Police**

- Complete the policy and procedure manual.

The Police Department completed the policy and procedures manual update in September of 2014.

- Prosecute local ordinances at administrative hearings.

Upon further review it was determined that the City would continue to utilize the in-house prosecutor for DUI enforcement, administrative tows, and local code enforcement violations.

**Building and Zoning**

- Computerize the building permit process.

In FY 2018, the City spent approximately \$29,749 on the document imaging program with many document digitized. In FY 2019, the project was put on-hold in order to find a more user-friendly software program.

**Executive Management**

- Review all department organizational structures and operations.
- Develop a plan to increase resident and business communications.
- Create a wireless connection between City Hall and Public Services.
- Continue to update the City's website.

The City's website is continually updated and improved for transparency purposes. The City will further enhance the website through a new three (3) year agreement beginning in FY 2019.

- Support finalization of the model natural gas franchise agreement.  
The natural gas model ordinance was approved by the Consortium on December 14, 2015. The franchise agreement was approved by the Council on February 9, 2016 through Ordinance No. 16-7 and Resolution 16-6. With the renewal, the City opted to continue to receive free unbilled natural gas amounting to 7,682 therms per year.

### **Finance**

- Earn GFOA Budget and CAFR awards.  
The City received the GFOA Certificate of Achievement for Excellence in Financial Reporting for FY 2013, FY 2014, FY 2015, FY 2016, FY 2017, and FY 2018. The City also received the Distinguished Budget Presentation Award for FY 2014, FY 2015, FY 2016, FY 2017, FY 2018, and FY 2019.
- Computerize liquor licenses.  
Staff is currently working on computerizing the liquor license program. This will be completed this year for FY 2020.



## City of Oakbrook Terrace

### Goals and Objectives Plan Impact on the FY 2020 Budget Process

After many months of meetings and planning, the City Council approved the Goals and Objectives Plan (hereinafter “Plan”) on December 10, 2013. The approved 2013-2015 Plan is included on pages 15-24 of this document. With the assistance of staff, the Council prioritized the goals and objectives and determined which items should receive special consideration for the FY 2020 budget. The Plan is the driving force behind the budget process. Projects and programs considered for budget inclusion are determined through the priorities established by the Plan. The Plan categorizes each project by the following priorities: highest, secondary, third, and fourth. Since the City is still working towards achieving some of the goals and objectives, the Plan remains in place today.

The City’s diligent economic development efforts continue to flourish. The number one (1) goal, Level 1, for the Plan is to develop vacant property and encourage businesses to remain in Oakbrook Terrace. Towards this end, several new businesses opened this past year including: McCain Foods, Nicko’s Café and Deli, Office Depot, Dogtopia, Brooks Kitchen & Tap, Cajun Boil and Bar, Palm Beach Tan, Stan’s Donuts, and So Gong Dong.

Businesses in Oakbrook Terrace continue to re-invest in Oakbrook Terrace. Loyola Health System spent \$4.9 million renovating their existing office space along Summit.

The table below reflects how some of the City’s FY 2020 expenditures and revenues originated in the Plan. The table identifies the FY 2020 project, the estimated cost or revenue, as well as the location in the Plan.

#### FY 2020 Expenditures & Revenues Originating in the Plan

Project Description	Priority	Fund	Plan Ranking	Amount
Monitor the development of the Oakbrook Terrace Square Shopping Center.	Highest	Business District	Level 1.3 - amount represents principal and interest payments	\$ 569,991
Continue to be fiscally sound	Highest	General	Level 1.2 - amount represents interest expense savings through paying-off the Business District 2010 A & B Bonds	(1,008,460)
<b>Total Plan Expenditures included in FY 2020 Budget</b>				<b>\$ (438,469)</b>
Monitor the development of the Oakbrook Terrace Square Shopping Center.	Highest	Business District	Level 1.3 - amount represents taxes collected in the Business District	\$ 546,884
Oversee the installation of the new digital billboard sign.	Highest	General	Level 1.9 - amount represents estimated revenues for the digital billboard sign at Public Services	95,333
<b>Total Plan Revenues included in FY 2020 Budget</b>				<b>\$ 642,217</b>

**List of City Officials**

**ELECTED OFFICIALS**

Mayor  
Alderman  
Alderman  
Alderman  
Alderman  
Alderman  
Alderman  
City Clerk

Tony Ragucci  
Charlie Barbari  
Paul Esposito  
Dennis Greco  
Robert Przychodni  
Robert Rada  
Frank Vlach  
Michael Shadley

**APPOINTED OFFICIALS**

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

Storino, Ramello, & Durkin  
Amy Marrero  
Casey Calvello  
Mihaela Dragan  
Craig Ward

- A. **October 9, 2018** Budget And CIP Worksheets Presented To Department Heads
- B. **November 13, 2018** 2018 Property Tax Levy Determination
- C. **November 13, 2018** Department Heads Submit Proposed Budgets And Updated Five Year CIP Program To City Administrator For Review
- D. **November 13, 2018 to December 10, 2018** Department Heads Review Budgets With City Administrator
- E. **December 11, 2018** 2018 Tax Levy Truth-In-Taxation Hearing (If Necessary) / Levy Adopted By City Council
- F. **December 11, 2018** Property Tax Abatement Ordinances Considered / Adopted (Bonds)
- G. **January 18, 2019** Preliminary Revenue Projections Are Reviewed By City Administrator
- H. **January 21, 2019** City Administrator Completes Review Of Final Proposed Departmental Budgets
- I. **February 26, 2019** Proposed FY 2020 Budget Presented To Mayor And City Council
- J. Budget Meetings**
- Wednesday, March 6 & Wednesday, March 13** Mayor And City Council, City Administrator, And Department Heads Meet To Review Respective Departmental Budgets
- K. **April 5, 2019** Proposed Budget Available For Public Inspection At City Hall
- L. **April 23, 2019** Public Hearing On Proposed FY 2020 Budget
- M. **April 23, 2019** Adoption Of FY 2020 Budget And 5 Year CIP
- N. **May 22, 2019** Approved FY 2020 Budget To Be Filed With DuPage County Clerk
- O. **July 21, 2019** Final budget must be submitted to the GFOA within 90 days of City Council approval

- A. At the Budget Kick-off, new guidelines and any changes for the FY 2020 Budget are discussed and worksheets are distributed. The Budget calendar and adoption schedule are determined for the FY 2020 Budget cycle.
- B. Property tax levy estimates (35 ILCS 200/18-60) must be determined not less than 20 days prior to the adoption of the actual levy.
- C. Department Heads must submit their FY 2020 proposed Budget and updated capital improvement requests on presubscribed forms to the City Administrator. Department Heads must include all supporting documentation justifying changes in service levels and activities. In addition, Departments link their proposed budgets to the strategic goals.
- D. Department Heads review their budgets with the City Administrator. The City Administrator reviews Department budgets in light of major increases, new programs, and to ensure the Departments complied with the budgetary guidelines for the year. The City Administrator also reviews the departmental budgets for mistakes and accuracy in calculation of their requests. Finally, the City Administrator reviews the Department requests to determine if certain requests achieve overall strategic goals. Department Heads will make any necessary changes and re-submit their revised budgets to the City Administrator.
- E. Truth in Taxation Hearings (35 ILCS 200) are required by all governmental units in Illinois when the proposed levy is 105% more than the prior year. The purpose of the Truth and Taxation hearings is to disclose through publication and public hearing proposed levy increases in excess of 105%. Public hearings and notices are only required when the levy exceeds the prior year's final extension by 105%. The notice of the Truth and Taxation hearing must be published in a local newspaper not more than 14 days nor less than 7 days prior to the actual public hearing date. If the proposed levy is less than a 105% increase then no hearing or notice is required.

The levy is adopted by the Council and must be filed with the County Clerk's Office by the last Tuesday in December.

- F. The City Council through separate ordinance (following the levy of taxes) may abate or reduce the levy (reduce the property tax collections) for a specific amount that the City has other resources available to pay for debt service.
- G. The City Administrator formulates revenue projections by fund. Revenue forecasts are one of the most important steps in the budget process because it can determine the ultimate level of spending.
- H. The City Administrator reviews final Department requests in light of revenue considerations.

- I. Once the City Administrator reviews all Departmental budget requests, the proposed FY 2020 Budget is submitted to the City Council. The City Council begins their budget evaluations and analysis.
- J. During the budget meetings special consideration is paid to the level of employee pay, pensions, insurance, and other benefits which typically represent 60% of the City's General Fund budget. All revisions and changes resulting from these meetings will be incorporated in the final proposed FY 2020 Budget.
- K. The proposed Budget will be available for public inspection at City Hall. Illinois Budget Law (65 ILCS 5/8-2-9.1) requires municipalities to have a draft edition of the Budget be available for public inspection at least ten (10) days before approval. A notice of the public hearing will be published in the local paper.
- L. 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.
- M. City Code and State Statute requires that the Budget must be adopted prior to the beginning of the fiscal year or May 1. The City's Budget is adopted through ordinance and the Capital Improvement Fund's five (5) year plan is adopted through resolution.
- N. The FY 2020 Budget will be filed with the DuPage County Clerk as required by State Statute within 30 days of adoption.
- O. The FY 2020 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*

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**Fiscal Year 2020 Personnel and Position Schedule**

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

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

**Executive Management Department**

City Administrator (.50)

Assistant to the Mayor and Administrator (1.0)

Administrative Coordinator / Deputy Clerk (1.0)

Administrative Assistant (0.25)

**Police Department**

Chief (1.0)

Deputy Chief (1.0)

Sergeants (4.0)

Patrol Officers (15.0)

Records Supervisor (1.0)

Community Service Officer (1.0)

Records Specialists (3.0)

Office Assistants (2.1)

**Building & Zoning Department**

Building and Zoning Administrator (1.0)

Assistant To The Building and Zoning Administrator (1.0)

Building and Zoning Administrative Secretary (1.0)

Code Enforcement Officer (1.0)

**Public Services Department – Streets Division**

Public Services Director (.50)

Maintenance Workers (3.0)

Maintenance Worker/Mechanic (1.0)

**Finance Department**

Finance Director (.50)

Finance Coordinator (1.0)

Administrative Assistant (0.25)

Financial Analyst (.50)

**Public Services Department – Water Division**

Public Services Director (.50)

Water System Operators (2.0)

Office/Accounting Assistant (0.50)

\* FTE = Full-Time Equivalent

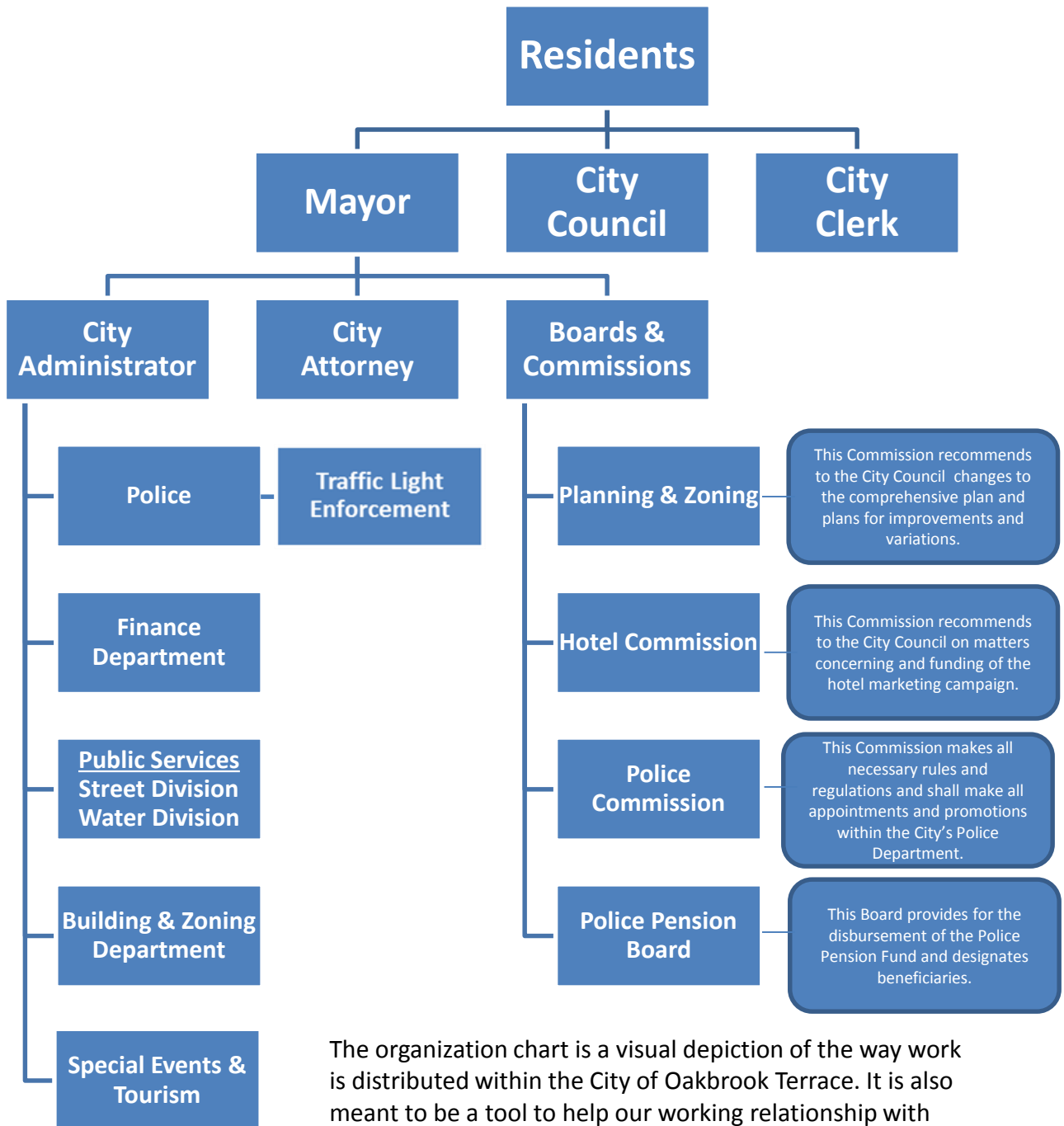
	Authorized 2017-2018	Authorized 2018-2019	Proposed 2019-2020	Amended FY 2019-2020 Base Salary	
<b><u>GENERAL FUND - Full-Time Positions</u></b>					
City Administrator	0.5	0.5	0.5	\$ 68,948	
Assistant to the Mayor and Administrator	1	1	1	99,881	
Administrative Coordinator / Deputy Clerk	1	1	1	72,514	
Administrative Assistant / Deputy Clerk	1	0	0	-	(1)
Public Services Director	0.5	0.5	0.5	62,895	
Maintenance Worker II	3	2	3	204,627	(2)
Maintenance Worker II/Mechanic	0	1	1	76,952	(3)
Building and Zoning Administrator	1	1	1	116,914	
Building and Zoning Administrative Secretary	1	1	1	48,337	
Assistant to the Building and Zoning Administrator	1	1	1	62,932	
Code Enforcement Officer	1	1	1	59,192	
Finance Director	0.5	0.5	0.5	68,948	
Finance Coordinator	1	1	1	77,164	
Chief of Police	1	1	1	135,727	
Deputy Chief of Police	0	0	1	124,000	(4)
Police Sergeant	4	4	4	468,156	
Police Officer	14	14	15	1,346,675	(5)
Records Supervisor	1	1	1	76,953	
Community Service Officer	1	1	1	56,565	
Police Records Specialist	2	3	3	165,165	(6)
<b><u>WATER FUND - Full-Time Positions</u></b>					
Public Services Director	0.5	0.5	0.5	62,895	
Water Operator	2	2	2	153,905	
<b>Total Full-Time Employees</b>	<b>38</b>	<b>38</b>	<b>41</b>	<b>\$ 3,609,343</b>	
<b><u>GENERAL FUND - Part-Time Positions</u></b>					
Administrative Assistant	1	1	1	28,127	(1)
Financial Analyst	0	1	1	45,519	(7)
Seasonal Employee	2	2	2	18,000	
Office Assistant - Police	8	8	8	58,283	
<b><u>WATER FUND - Part-Time Positions</u></b>					
Office/Accounting Assistant	1	1	1	29,252	
<b>Total Part-Time Employees</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>\$ 179,181</b>	

**Total Salaries \$ 3,788,524**

**Notes:**

- (1) The Administrative Assistant/Deputy Clerk position changed from full-time to part-time status for FY 2018.
- (2) An additional Maintenance Worker was added for FY 2020.
- (3) A Maintenance Worker position was upgraded to Maintenance Worker/Mechanic for FY 2019
- (4) The Deputy Chief of Police was reinstated in FY 2020.
- (5) Another Police Officer was added to field services for FY 2020.
- (6) A third full-time Police Records Specialist was added in FY 2019 to cover the midnight shift.
- (7) The Financial Analyst switched from contractual to part-time for FY 2019.

# City of Oakbrook Terrace Organization Chart Fiscal Year Ended April 30, 2020



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



**CITY OF OAKBROOK TERRACE  
2019-2020 AMENDED BUDGET  
ALL FUND SUMMARY OF REVENUES/EXPENDITURES  
AND  
CHANGES IN FUND BALANCE**

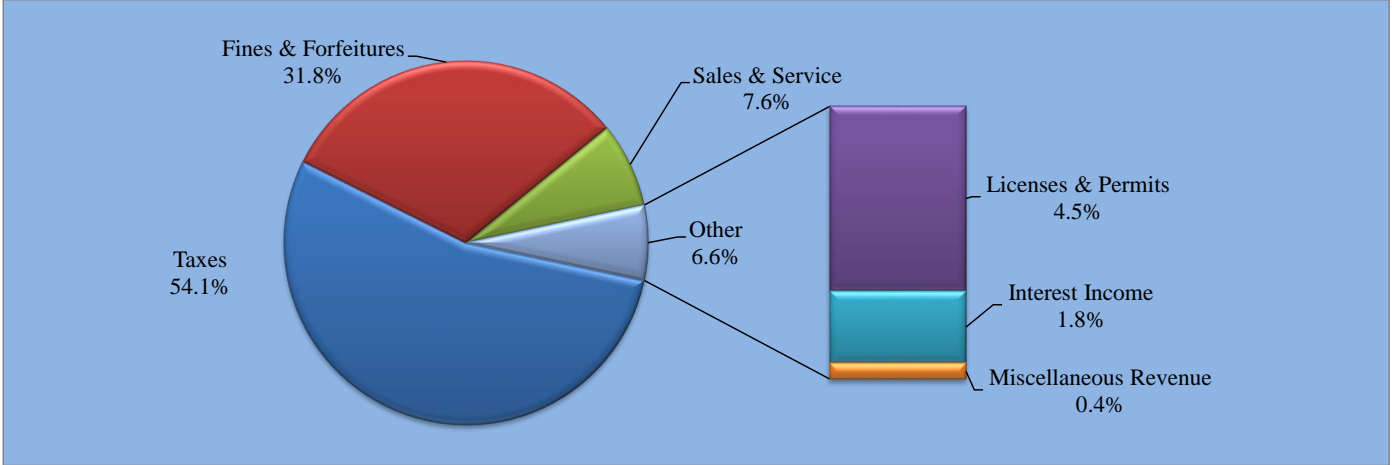
FUND	Actual 16/17	Actual 17/18	Budget 18/19	Estimated Year End 18/19	Amended Budget 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Est To Amended
<b>GENERAL</b>							
Beginning Balance	6,152,324	6,661,041	8,862,007	8,862,007	9,129,930	3.0%	3.0%
Revenues	7,756,087	11,184,731	9,835,009	12,374,801	12,451,675	26.6%	0.6%
Expenses	7,247,372	8,983,766	9,070,581	10,441,878	11,430,074	26.0%	9.5%
Difference	508,715	2,200,966	764,428	1,932,923	1,021,601	33.6%	-47.1%
Transfer to Other Funds	-	-	(2,765,000)	(1,665,000)	(2,950,000)	6.7%	77.2%
Ending Balance	6,661,041	8,862,007	6,861,435	9,129,930	7,201,529	5.0%	-21.1%
<b>WATER</b>							
Beginning Balance	4,768,264	4,801,150	4,768,218	4,768,218	5,466,117	14.6%	14.6%
Revenues	1,241,864	1,202,915	1,402,450	1,411,613	1,429,116	1.9%	1.2%
Expenses*	1,208,969	1,235,838	1,304,522	1,213,705	1,368,977	4.9%	12.8%
Difference	32,895	(32,923)	97,928	197,908	60,139	-38.6%	-69.6%
Transfer from General Fund	-	-	1,665,000	1,665,000	-	0.0%	0.0%
Pay-off 2010 Bonds	-	-	-	(1,165,000)	-	0.0%	0.0%
Ending Balance**	4,801,150	4,768,218	6,531,137	5,466,117	5,526,247	-15.4%	1.1%
<b>MOTOR FUEL TAX</b>							
Beginning Balance	455,568	405,047	427,598	427,598	457,560	7.0%	7.0%
Revenues	55,961	59,028	59,151	62,962	64,014	8.2%	1.7%
Expenses	106,482	36,477	45,700	33,000	45,500	-0.4%	37.9%
Difference	(50,521)	22,551	13,451	29,962	18,514	37.6%	-38.2%
Ending Balance	405,047	427,598	441,049	457,560	476,074	7.9%	4.0%
<b>SSA #2 DEBT SERVICE</b>							
Beginning Balance	936	571	232	232	(104)	-144.8%	-144.8%
Revenues	48,061	46,730	45,394	45,412	49,111	8.2%	8.1%
Expenses	48,427	47,068	45,748	45,748	49,428	8.0%	8.0%
Difference	(366)	(338)	(354)	(336)	(317)	-10.5%	-5.7%
Ending Balance	571	232	(122)	(104)	(421)	245.1%	304.8%
<b>TOTAL BUSINESS DISTRICT</b>							
Beginning Balance	512,390	531,652	548,364	548,364	545,621	-0.5%	-0.5%
Revenues	527,209	537,663	548,445	545,698	546,884	-0.3%	0.2%
Expenses	507,947	520,947	548,441	548,441	569,991	3.9%	3.9%
Difference	19,262	16,716	4	(2,743)	(23,107)	-577775.0%	742.4%
Transfer from General Fund	-	-	1,100,000	-	2,950,000	168.2%	0.0%
Pay-off 2010A & B Bonds	-	-	-	-	(3,255,000)	0.0%	0.0%
Ending Balance	531,652	548,364	1,648,368	545,621	217,514	-86.8%	-60.1%
<b>CAPITAL IMPROVEMENTS</b>							
Beginning Balance	516,753	1,730,100	2,877,737	2,877,737	2,484,969	-13.6%	-13.6%
Revenues	2,217,816	1,680,091	1,672,800	1,727,600	1,734,650	3.7%	0.4%
Expenses	1,004,468	532,455	2,085,760	2,120,368	2,236,207	7.2%	5.5%
Difference	1,213,348	1,147,637	(412,960)	(392,768)	(501,557)	21.5%	27.7%
Ending Balance	1,730,100	2,877,737	2,464,777	2,484,969	1,983,412	-19.5%	-20.2%
<b>TOTAL ALL FUNDS</b>							
<b>BEGINNING FUND BALANCE</b>	\$ 12,406,235	\$ 14,129,561	\$ 17,484,156	\$ 17,484,156	\$ 18,084,093	3.4%	3.4%
<b>TOTAL REVENUES</b>	11,846,998	14,711,158	13,563,249	16,168,086	16,275,450	20.0%	0.7%
<b>TOTAL EXPENSES</b>	10,123,665	11,356,551	13,100,752	14,403,140	15,700,177	19.8%	9.0%
<b>DIFFERENCE</b>	1,723,333	3,354,609	462,497	1,764,946	575,273	24.4%	-67.4%
<b>ENDING FUND BALANCES</b>	\$ 14,129,561	\$ 17,484,156	\$ 17,946,644	\$ 18,084,093	\$ 15,404,355	-14.2%	-14.8%

\*Expenses include depreciation for comparison purposes.

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

### All Fund Revenue Summary Fiscal Year 2019-2020 Amended Budget

	General Fund	SSA #2 Debt Service	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Taxes	\$ 6,048,302	\$ 49,111	\$ 1,672,000	\$ 537,800	\$ 54,310	\$ 437,000	\$ 8,798,523
Sales & Service	267,498	-	-	-	-	962,150	1,229,648
Licenses & Permits	728,895	-	-	-	-	-	728,895
Fines & Forfeitures	5,154,300	-	-	-	-	15,000	5,169,300
Miscellaneous Revenue	61,480	-	-	-	-	100	61,580
Interest Income	191,200	-	62,650	9,084	9,704	14,866	287,504
<b>Totals</b>	<b>\$ 12,451,675</b>	<b>\$ 49,111</b>	<b>\$ 1,734,650</b>	<b>\$ 546,884</b>	<b>\$ 64,014</b>	<b>\$ 1,429,116</b>	<b>\$ 16,275,450</b>

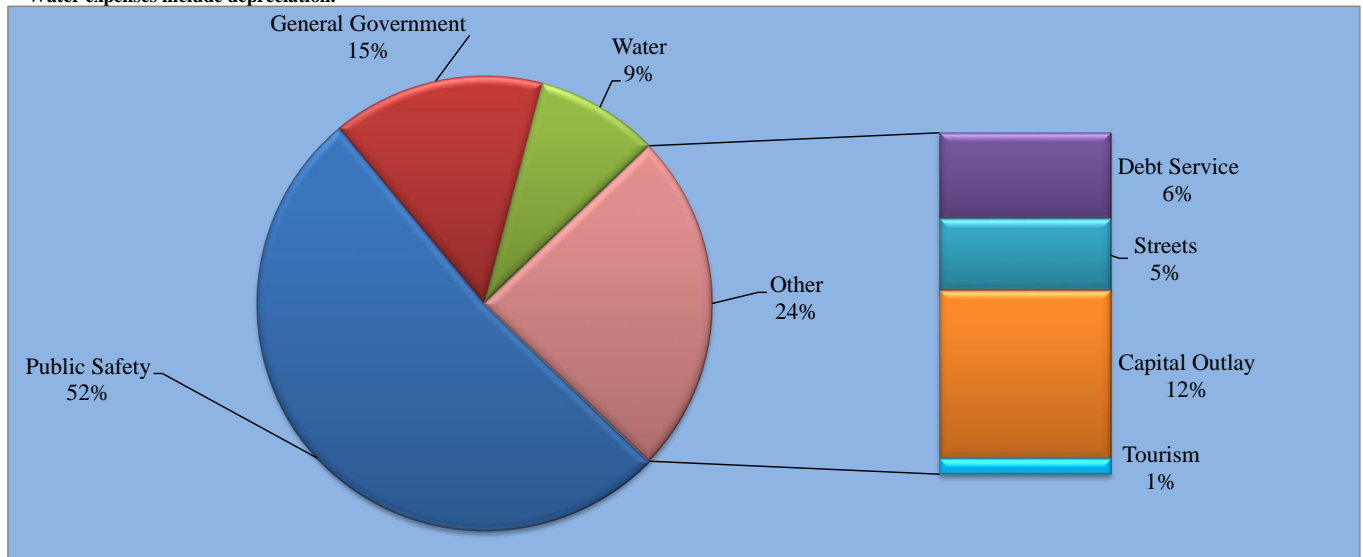


**Taxes represent 54% of total revenues for Fiscal Year 2019-20.**

## All Fund Expenditure/Expense Summary Fiscal Year 2019-2020 Amended Budget

	General Fund	SSA #2 Debt Service	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Capital Outlay	\$ -	\$ -	\$ 1,885,757	\$ -	\$ -	\$ -	\$ 1,885,757
Public Safety	8,138,860	-	-	-	-	-	8,138,860
General Government	2,368,007	-	-	-	-	-	2,368,007
Debt Service	-	49,428	350,450	569,991	-	-	969,869
Public Services - Streets	755,911	-	-	-	45,500	-	801,411
Public Services - Water*	-	-	-	-	-	1,368,977	1,368,977
Tourism	167,297	-	-	-	-	-	167,297
<b>Totals</b>	<b>\$ 11,430,075</b>	<b>\$ 49,428</b>	<b>\$ 2,236,207</b>	<b>\$ 569,991</b>	<b>\$ 45,500</b>	<b>\$ 1,368,977</b>	<b>\$ 15,700,178</b>

\*Water expenses include depreciation.



**Public Safety represents 52% of all Fiscal Year 2019/20 expenditures.**

**City of Oakbrook Terrace, Illinois**

**Comparison of Revenues**

Description	Actual FY 2018	Amended Budget FY 2019	Estimated Revenues FY 2019	Amended Budget FY 2020	% Change From FY 19 Estimate
<b>General Fund</b>					
Taxes					
Property - Police Pension	951,271	979,534	980,370	1,005,214	2.5%
Sales Taxes	1,766,356	1,818,000	1,785,000	1,785,000	0.0%
Use Tax	56,433	56,124	61,886	67,648	9.3%
Electric Utility Taxes	150,000	-	-	-	0.0%
Telecommunication Utility Taxes	566,241	570,000	470,000	470,000	0.0%
Income Tax	207,702	204,437	208,919	215,001	2.9%
Replacement Tax	2,868	3,097	2,892	3,084	6.6%
Road and Bridge Tax	4,097	4,100	6,655	6,655	0.0%
Amusement Tax	323,998	326,725	423,200	423,200	0.0%
Video Gaming	227,956	244,000	263,500	282,000	7.0%
Off-Track Betting Tax	244,216	250,000	204,000	204,000	0.0%
Hotel/Motel Tax	1,527,946	1,522,000	1,503,500	1,503,500	0.0%
Hotel Online Taxes	30,518	30,000	27,900	27,900	0.0%
Hotel/Motel Extended	55,393	55,000	55,100	55,100	0.0%
Licenses and Permits					
Liquor License	92,513	96,700	110,840	97,820	-11.7%
Business Licenses	126,253	132,000	121,000	121,000	0.0%
Massage Licenses	2,000	2,000	2,000	2,000	0.0%
Bus. Registration Fee	4,825	5,000	4,825	4,825	0.0%
Contractor Registration Fee	20,975	25,000	21,850	21,850	0.0%
Video Gaming License	54,350	61,200	66,300	81,600	23.1%
Other Licenses	16,725	17,100	17,000	17,000	0.0%
Franchise Fees	78,772	79,200	77,800	77,800	0.0%
Building Permits	252,314	225,000	305,000	305,000	0.0%
Fines and Forfeitures					
Tickets	10,718	11,200	9,000	9,000	0.0%
Towing Fees	41,000	35,000	30,000	30,000	0.0%
Red Light Camera Fines	3,855,775	2,600,000	5,000,000	5,000,000	0.0%
Court Fines	87,116	84,400	80,000	80,000	0.0%
Admin Adjud. Fees	3,000	1,000	15,261	3,000	-80.3%
Business License Registration Penalty	1,280	1,300	1,300	1,300	0.0%
E-Citation Tickets	1,014	900	1,000	1,000	0.0%
DUI Tech Fees	31,222	25,000	30,000	30,000	0.0%
Sales and Service					
Library Fees	3,474	3,500	3,400	3,400	0.0%
Rental Inspection Fees	19,000	12,750	5,250	11,500	119.0%
Zoning Fees	17,735	20,000	24,000	20,000	-16.7%
Report Fees	1,720	1,600	1,700	1,700	0.0%
Vehicle Seizures	-	-	800	-	-100.0%
Charges for Services	4,395	4,000	4,000	4,000	0.0%
Digital Sign Fees	90,000	90,000	90,000	95,333	5.9%
Antennae Income	119,337	125,300	125,300	131,565	5.0%
Miscellaneous Revenue					
Recreation Fees	790	900	585	600	2.6%
Investment Income	64,553	57,000	173,000	191,200	10.5%
Miscellaneous Revenue	39,743	25,000	20,000	20,000	0.0%
July 4th Sponsor	21,700	22,000	22,300	22,300	0.0%
Dept. Justice Vest Reimbursement	1,693	600	1,026	1,026	0.0%
IL Safe Highway Reimbursement	-	-	-	-	0.0%
IPRF Safety Grant	5,743	7,342	7,342	7,554	2.9%
Proceeds from Asset Disposal	-	-	10,000	10,000	0.0%
<b>Total General Fund</b>	<b>11,184,731</b>	<b>9,835,009</b>	<b>12,374,801</b>	<b>12,451,675</b>	<b>0.6%</b>

**City of Oakbrook Terrace, Illinois**

**Comparison of Revenues**

Description	Actual FY 2018	Amended Budget FY 2019	Estimated Revenues FY 2019	Amended Budget FY 2020	% Change From FY 19 Estimate
<b>SSA Debt Service #2</b>					
Taxes					
Property - Corporate SSA #2 Debt Service	46,730	45,394	45,412	49,111	8.1%
<b>Total SSA Debt Service #2</b>	<b>46,730</b>	<b>45,394</b>	<b>45,412</b>	<b>49,111</b>	<b>8.1%</b>
<b>Capital Improvement Fund</b>					
Taxes					
Home Rule Sales Tax	1,636,902	1,657,000	1,672,000	1,672,000	0.0%
Miscellaneous					
Investment Income	27,041	15,800	55,600	62,650	12.7%
Miscellaneous Revenue	100	-	-	-	0.0%
Proceeds from Capital Asset Disposal	16,050	-	-	-	0.0%
<b>Total Capital Improvement Fund</b>	<b>1,680,093</b>	<b>1,672,800</b>	<b>1,727,600</b>	<b>1,734,650</b>	<b>0.4%</b>
<b>Total Business District Debt Service Accounts</b>					
Sales Tax	382,275	391,100	381,400	381,400	0.0%
Business District Tax	75,951	76,200	78,200	78,200	0.0%
Home Rule Sales Tax	75,802	77,700	78,200	78,200	0.0%
Interest Earnings	3,635	3,445	7,898	9,084	15.0%
<b>Total Business District</b>	<b>537,663</b>	<b>548,445</b>	<b>545,698</b>	<b>546,884</b>	<b>0.2%</b>
<b>Motor Fuel Tax Fund</b>					
Motor Fuel Tax	54,487	54,951	54,524	54,310	-0.4%
Interest Earnings	4,540	4,200	8,438	9,704	15.0%
<b>Total Motor Fuel Tax</b>	<b>59,027</b>	<b>59,151</b>	<b>62,962</b>	<b>64,014</b>	<b>1.7%</b>
<b>Water and Sewer Fund</b>					
Taxes					
Electric Utility Tax	280,265	420,000	437,000	437,000	0.0%
Fines and Forfeitures					
Penalties/Fines	16,117	17,400	14,361	15,000	4.4%
Sales and Service					
Sale of Water	903,808	947,150	947,150	947,150	0.0%
Water Meter Sales	-	5,000	-	5,000	DNA
Tap on Fees	-	10,000	-	10,000	DNA
Miscellaneous Revenue					
Interest Earnings	2,675	2,800	12,927	14,866	15.0%
Miscellaneous Revenue	50	100	175	100	-42.9%
<b>Total Water and Sewer</b>	<b>1,202,915</b>	<b>1,402,450</b>	<b>1,411,613</b>	<b>1,429,116</b>	<b>1.2%</b>
<b>Total Fund Revenue</b>	<b>\$ 14,711,159</b>	<b>\$ 13,563,249</b>	<b>\$ 16,168,086</b>	<b>\$ 16,275,450</b>	<b>0.7%</b>

*City of Oakbrook Terrace, Illinois*

Comparison of Expenditures/Expenses

Description	Actual FY 2018	Amended Budget FY 2019	Estimated Expenditures/ Expenses FY 2019	Amended Budget FY 2020	% Change from FY 19 Estimate
<b>General Fund</b>					
General Government					
Executive Management	\$ 963,384	\$ 901,761	\$ 907,893	\$ 986,328	8.6%
Building and Zoning	466,237	554,724	530,793	571,851	7.7%
Finance Department	381,605	450,667	445,431	479,828	7.7%
Economic Development	187,622	234,167	234,333	330,000	40.8%
Subtotal	1,998,848	2,141,319	2,118,450	2,368,007	11.8%
Public Safety					
Police Department	4,652,433	5,063,674	5,066,368	5,684,274	12.2%
Police Commission	5,265	16,135	17,170	17,974	4.7%
Traffic Light Enforcement	1,609,765	1,026,542	2,433,476	2,436,612	0.1%
Subtotal	6,267,463	6,106,351	7,517,014	8,138,860	8.3%
Public Services - Street Division	550,486	653,778	635,117	755,911	19.0%
Culture & Recreation					
Tourism	166,971	169,133	171,297	167,297	-2.3%
<b>Total General Fund</b>	<b>8,983,766</b>	<b>9,070,581</b>	<b>10,441,878</b>	<b>11,430,075</b>	<b>9.5%</b>
<b>Capital Improvement Fund</b>					
Capital Outlay	187,105	1,740,310	1,774,918	1,885,757	6.2%
Debt Service	345,350	345,450	345,450	350,450	1.4%
<b>Total Capital Improvement Fund</b>	<b>532,455</b>	<b>2,085,760</b>	<b>2,120,368</b>	<b>2,236,207</b>	<b>5.5%</b>
<b>Debt Service SSA #2 Fund</b>	47,068	45,748	45,748	49,428	8.0%
<b>Total Business District Funds</b>	520,947	548,441	548,441	569,991	3.9%
<b>Motor Fuel Tax Fund</b>	36,477	45,700	33,000	45,500	37.9%
<b>Water Fund*</b>	1,235,838	1,304,522	1,213,705	1,368,977	12.8%
<b>Total Fund Expenditures</b>	<b>\$ 11,356,551</b>	<b>\$ 13,100,752</b>	<b>\$ 14,403,140</b>	<b>\$ 15,700,178</b>	<b>9.0%</b>

\*Includes actual depreciation expense for FY 2018 and estimated depreciation for FY 19 and FY 20.

# City of Oakbrook Terrace, Illinois

## All Governmental Fund Types

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

#### Amended Budget for the Year Ended April 30, 2020

Description	General Fund	Capital Improvement Fund	Total Bus. Dist. Funds	SSA #2 Debt Service Fund	Special Revenue Motor Fuel Tax Fund	Totals	% of Total
<b>Revenue</b>							
Local Taxes	\$ 3,970,914	\$ 1,672,000	\$ 156,400	\$ 49,111	\$ -	\$ 5,848,425	39%
Intergovernmental	2,077,388	-	381,400	-	54,310	2,513,098	17%
Licenses & Permits	728,895	-	-	-	-	728,895	5%
Fines & Forfeits	5,154,300	-	-	-	-	5,154,300	35%
Charges for Services	267,498	-	-	-	-	267,498	2%
Investment Income	191,200	62,650	9,084	-	9,704	272,638	2%
Miscellaneous	61,480	-	-	-	-	61,480	0%
<b>Total Revenue</b>	<b>12,451,675</b>	<b>1,734,650</b>	<b>546,884</b>	<b>49,111</b>	<b>64,014</b>	<b>14,846,334</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Current</b>							
General Government	2,368,007	-	-	-	-	2,368,007	17%
Public Safety	8,138,860	-	-	-	-	8,138,860	57%
Public Services	755,911	-	-	-	-	755,911	5%
Tourism	167,297	-	-	-	45,500	212,797	1%
Capital Outlay	-	1,885,757	-	-	-	1,885,757	13%
Debt Service	-	350,450	569,991	49,428	-	969,869	7%
<b>Total Expenditures</b>	<b>11,430,075</b>	<b>2,236,207</b>	<b>569,991</b>	<b>49,428</b>	<b>45,500</b>	<b>14,331,201</b>	<b>100%</b>
Excess (Deficiency) of Revenue Over Expenditures	1,021,600	(501,557)	(23,107)	(317)	18,514	515,133	
<b>Other Financing Sources (Uses)</b>							
Transfers In	-	-	2,950,000	-	-	2,950,000	
Transfers Out	(2,950,000)	-	-	-	-	(2,950,000)	
Pay-off 2010A & 2010B Bonds	-	-	(3,255,000)	-	-	(3,255,000)	
Total Other Financing Sources (Uses)	(2,950,000)	-	(305,000)	-	-	(3,255,000)	-
Net Change in Fund Balances	(1,928,400)	(501,557)	(328,107)	(317)	18,514	(2,739,867)	
<b>Fund Balances</b>							
Beginning May 1 - Projected	9,129,930	2,484,969	545,621	(104)	457,560	12,617,976	
<b>Ending April 30 - Projected</b>	<b>\$ 7,201,530</b>	<b>\$ 1,983,412</b>	<b>\$ 217,514</b>	<b>\$ (421)</b>	<b>\$ 476,074</b>	<b>\$ 9,878,109</b>	

# City of Oakbrook Terrace, Illinois

## All Governmental Fund Types

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

Estimated Actual for the Year Ended April 30, 2019

Description	General Fund	Capital Improvement Fund	Total Bus. Dist. Funds	SSA #2 Debt Service Fund	Special Revenue		Totals	% of Total
					Motor Fuel Tax Fund			
<b>Revenue</b>								
Local Taxes	\$ 3,927,570	\$ 1,672,000	\$ 156,400	\$ 45,412	\$ -	\$ -	\$ 5,801,382	39%
Intergovernmental	2,065,352	-	381,400	-	54,524	-	2,501,276	17%
Licenses & Permits	726,615	-	-	-	-	-	726,615	5%
Fines & Forfeits	5,166,561	-	-	-	-	-	5,166,561	35%
Charges for Services	254,450	-	-	-	-	-	254,450	2%
Investment Income	173,000	55,600	7,898	-	8,438	-	244,936	2%
Miscellaneous	61,253	-	-	-	-	-	61,253	0%
<b>Total Revenue</b>	<b>12,374,801</b>	<b>1,727,600</b>	<b>545,698</b>	<b>45,412</b>	<b>62,962</b>	<b>-</b>	<b>14,756,473</b>	<b>100%</b>
<b>Expenditures</b>								
<b>Current</b>								
General Government	2,118,450	-	-	-	-	-	2,118,450	16%
Public Safety	7,517,014	-	-	-	-	-	7,517,014	57%
Public Services	635,117	-	-	-	33,000	-	668,117	5%
Tourism	171,297	-	-	-	-	-	171,297	1%
Capital Outlay	-	1,774,918	-	-	-	-	1,774,918	13%
Debt Service	-	345,450	548,441	45,748	-	-	939,639	7%
<b>Total Expenditures</b>	<b>10,441,878</b>	<b>2,120,368</b>	<b>548,441</b>	<b>45,748</b>	<b>33,000</b>	<b>-</b>	<b>13,189,435</b>	<b>100%</b>
Excess (Deficiency) of Revenue Over Expenditures	1,932,923	(392,768)	(2,743)	(336)	29,962	-	1,567,038	
<b>Other Financing Sources (Uses)</b>								
Transfers In	(1,665,000)	-	-	-	-	-	(1,665,000)	
Transfers Out	-	-	-	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<b>(1,665,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,665,000)</b>	
Net Change in Fund Balance	267,923	(392,768)	(2,743)	(336)	29,962	-	(97,962)	
<b>Fund Balances</b>								
Beginning May 1 - Projected	8,862,007	2,877,737	548,364	232	427,598	-	12,715,938	
<b>Ending April 30 - Projected</b>	<b>\$ 9,129,930</b>	<b>\$ 2,484,969</b>	<b>\$ 545,621</b>	<b>\$ (104)</b>	<b>\$ 457,560</b>	<b>\$ -</b>	<b>\$ 12,617,976</b>	



# City of Oakbrook Terrace, Illinois

## All Governmental Fund Types

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

#### Amended Budget for the Year Ended April 30, 2019

Description	General Fund	Capital Improvement Fund	Total Bus. Dist. Funds	SSA #2 Debt Service Fund	Special Revenue Motor Fuel Tax Fund	Totals	% of Total
<b>Revenue</b>							
Local Taxes	\$ 3,977,259	\$ 1,657,000	\$ 153,900	\$ 45,394	\$ -	\$ 5,833,553	48%
Intergovernmental	2,085,758	-	391,100	-	54,951	2,531,809	21%
Licenses & Permits	643,200	-	-	-	-	643,200	5%
Fines & Forfeits	2,758,800	-	-	-	-	2,758,800	23%
Charges for Services	257,150	-	-	-	-	257,150	2%
Investment Income	57,000	15,800	3,445	-	4,200	80,445	1%
Miscellaneous	55,842	-	-	-	-	55,842	0%
<b>Total Revenue</b>	<b>9,835,009</b>	<b>1,672,800</b>	<b>548,445</b>	<b>45,394</b>	<b>59,151</b>	<b>12,160,799</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Current</b>							
General Government	2,141,319	-	-	-	-	2,141,319	18%
Public Safety	6,106,351	-	-	-	-	6,106,351	52%
Public Services	653,778	-	-	-	45,700	699,478	6%
Tourism	169,133	-	-	-	-	169,133	1%
Capital Outlay	-	1,740,310	-	-	-	1,740,310	15%
Debt Service	-	345,450	548,441	45,748	-	939,639	8%
<b>Total Expenditures</b>	<b>9,070,581</b>	<b>2,085,760</b>	<b>548,441</b>	<b>45,748</b>	<b>45,700</b>	<b>11,796,230</b>	<b>100%</b>
Excess (Deficiency) of Revenue Over Expenditures	764,428	(412,960)	4	(354)	13,451	364,569	
<b>Other Financing Sources (Uses)</b>							
Transfers In	-	-	1,100,000	-	-	1,100,000	
Transfers Out	(2,765,000)	-	-	-	-	(2,765,000)	
<b>Total Other Financing Sources (Uses)</b>	<b>(2,765,000)</b>	<b>-</b>	<b>1,100,000</b>	<b>-</b>	<b>-</b>	<b>(1,665,000)</b>	
Net Change in Fund Balances	(2,000,572)	(412,960)	1,100,004	(354)	13,451	(1,300,431)	
<b>Fund Balances</b>							
Beginning May 1 - Projected	8,862,007	2,877,737	548,364	232	427,598	12,715,938	17,484,164
<b>Ending April 30 - Projected</b>	<b>\$ 6,861,435</b>	<b>\$ 2,464,777</b>	<b>\$ 1,648,368</b>	<b>\$ (122)</b>	<b>\$ 441,049</b>	<b>\$ 11,415,507</b>	

# City of Oakbrook Terrace, Illinois

## All Governmental Fund Types

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

Actual for the Year Ended April 30, 2018 (prior year)

Description	General Fund	Capital Improvement Fund	Total Bus. Dist. Funds	SSA #2 Debt Service Fund	Special Revenue Motor Fuel Tax Fund	Totals	% of Total
<b>Revenue</b>							
Local Taxes	\$ 4,077,539	\$ 1,636,902	\$ 151,753	\$ 46,730	\$ -	\$ 5,912,924	44%
Intergovernmental	2,037,456	-	382,275	-	54,487	2,474,218	18%
Licenses & Permits	648,727	-	-	-	-	648,727	5%
Fines & Forfeits	4,031,125	-	-	-	-	4,031,125	30%
Charges for Services	255,661	-	-	-	-	255,661	2%
Investment Income	64,553	27,040	3,635	-	4,540	99,768	1%
Miscellaneous	69,669	16,150	-	-	-	85,819	1%
<b>Total Revenue</b>	<b>11,184,730</b>	<b>1,680,092</b>	<b>537,663</b>	<b>46,730</b>	<b>59,027</b>	<b>13,508,242</b>	<b>100%</b>
<b>Expenditures</b>							
Current							
General Government	1,998,848	-	-	-	-	1,998,848	20%
Public Safety	6,267,463	-	-	-	-	6,267,463	62%
Public Services	550,486	-	-	-	36,477	586,963	6%
Tourism	166,971	-	-	-	-	166,971	2%
Capital Outlay	-	187,105	-	-	-	187,105	2%
Debt Service	-	345,350	520,947	47,068	-	913,365	9%
<b>Total Expenditures</b>	<b>8,983,768</b>	<b>532,455</b>	<b>520,947</b>	<b>47,068</b>	<b>36,477</b>	<b>10,120,715</b>	<b>100%</b>
Excess (Deficiency) of Revenue Over Expenditures							
	2,200,962	1,147,637	16,716	(338)	22,550	3,387,527	
Fund Balances							
Beginning May 1 - Actual	6,661,041	1,730,100	531,652	571	405,047	9,328,411	
<b>Ending April 30 - Actual</b>	<b>\$ 8,862,007</b>	<b>\$ 2,877,737</b>	<b>\$ 548,364</b>	<b>\$ 232</b>	<b>\$ 427,598</b>	<b>\$ 12,715,938</b>	

# City of Oakbrook Terrace, Illinois

## Business Type Activities - Water Fund

### Historical Summary of Major Revenue/Expenses & Changes in Net Position

#### Actual FY 2017 through Amended for FY 2020

Description	FY 2017	FY 2018	FY 2019	FY 2020	% Change
	Actual	Actual	Estimated	Amended	from FY 19 Estimate
<b>Revenue</b>					
Charges for Services					
User Charges	\$ 897,016	\$ 903,808	\$ 947,150	\$ 947,150	0.0%
Connection Charges	40,000	-	-	5,000	0.0%
Water Meters	442	-	-	10,000	0.0%
Penalties/Fines	17,336	16,117	14,361	15,000	4.4%
Non-Operating Revenues					
Electric Utility Tax	285,671	280,265	437,000	437,000	0.0%
Investment Income	1,002	2,675	12,927	14,866	15.0%
Miscellaneous	396	50	175	100	-42.9%
<b>Total Revenues</b>	<b>1,241,863</b>	<b>1,202,915</b>	<b>1,411,613</b>	<b>1,429,116</b>	<b>1.2%</b>
<b>Expenses</b>					
Public Services - Water Division*	1,208,970	1,235,838	1,213,705	1,368,977	12.8%
<b>Total Expenses</b>	<b>1,208,970</b>	<b>1,235,838</b>	<b>1,213,705</b>	<b>1,368,977</b>	<b>12.8%</b>
Net Income (Loss)	32,893	(32,923)	197,908	60,139	-69.6%
<b>Other Financing Sources (Uses)</b>					
Transfers In from General Fund	-	-	1,665,000	-	0.0%
Transfer Out - Pay-off 2010 Bonds			(1,165,000)		0.0%
Total Other Financing Sources (Uses)	-	-	500,000	-	-
Net Change in Net Position	32,893	(32,923)	697,908	60,139	-91.4%
<b>Net Position</b>					
Beginning May 1 - Projected	4,768,264	4,801,157	4,768,226	5,466,134	14.6%
<b>Ending April 30 - Projected</b>	<b>\$ 4,801,157</b>	<b>\$ 4,768,226</b>	<b>\$ 5,466,134</b>	<b>\$ 5,526,273</b>	<b>1.1%</b>

\*includes depreciation expenses

# City of Oakbrook Terrace, Illinois

## Fund Balances of Governmental Funds

Last Ten Fiscal Years

April 30, 2018

Fiscal Year	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Pre-GASB 54*</b>										
<b>General Fund</b>										
Reserved										
Reserved for Prepaid Items								\$ 73,188	\$ 146,697	\$ 158,156
Reserved for Advances								47,258	-	-
Unreserved										
Undesignated								2,813,423	2,403,203	2,471,416
Total General Fund								<u>2,933,869</u>	<u>2,549,900</u>	<u>2,629,572</u>
<b>All Other Governmental Funds</b>										
Reserved										
Reserved for Advances, Reported In:										
Capital Improvement Funds								116,397	233,389	233,389
Reserved for Business District, Reported In:										
Business District Fund								215,170	-	-
Unreserved										
Undesignated, Reported In:										
Special Revenue Funds								453,357	439,166	446,509
Debt Service Funds								932	866	795
Capital Projects Funds								6,246,414	5,408,160	7,428,542
Total All Other Governmental Funds								<u>7,032,270</u>	<u>6,081,581</u>	<u>8,109,235</u>
Total All Governmental Funds								<u>9,966,139</u>	<u>8,631,481</u>	<u>10,738,807</u>
<b>Post GASB 54*</b>										
<b>General Fund</b>										
Nonspendable										
Prepaid Items	\$ 218,348	\$ 201,243	\$ 196,598	\$ 161,489	\$ 121,216	\$ 218,118	\$ 170,937	\$ 73,188		
Inventories	48,054	39,801	33,719	35,295	38,701	39,465	48,856	47,258		
Restricted for										
DUI Equipment	19,778	40,548	99,694	62,595	55,092	133,647	77,322	74,710		
Committed to										
Storm Water Best Management Practice Fee	-	-	2,363	2,363	316	-	-	-		
Unassigned	8,575,827	6,379,449	5,819,950	5,362,966	4,980,150	4,195,393	3,437,540	2,738,713		
Total General Fund	<u>8,862,007</u>	<u>6,661,041</u>	<u>6,152,324</u>	<u>5,624,708</u>	<u>5,195,475</u>	<u>4,586,623</u>	<u>3,734,655</u>	<u>2,933,869</u>		
<b>All Other Governmental Funds</b>										
Nonspendable										
Prepaid Items	-	-	-	-	-	-	-	-	1,650	
Advances	-	-	-	-	70,593	99,747	109,747	114,747		
Restricted for										
Business District	-	-	-	-	1,351	342,507	87,079	215,170		
Maintenance of Roadways	427,598	405,047	455,568	444,443	423,333	422,066	468,497	453,357		
Debt Service	548,596	532,220	513,326	527,103	549,952	154,568	1,417	932		
Committed to										
Capital Improvements	2,877,737	1,730,100	516,753	4,031,836	7,018,444	7,754,812	6,959,377	6,218,854		
Assigned to										
Capital Projects	-	-	-	-	-	-	27,587	27,560		
Total All Other Governmental Funds	<u>3,853,931</u>	<u>2,667,367</u>	<u>1,485,647</u>	<u>5,003,382</u>	<u>8,063,673</u>	<u>8,773,700</u>	<u>7,653,704</u>	<u>7,032,270</u>		
Total All Governmental Funds	<u>\$ 12,715,938</u>	<u>\$ 9,328,408</u>	<u>\$ 7,637,971</u>	<u>\$ 10,628,090</u>	<u>\$ 13,259,148</u>	<u>\$ 13,360,323</u>	<u>\$ 11,388,359</u>	<u>\$ 9,966,139</u>		

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

Data Source - Audited Financial Statements

## City of Oakbrook Terrace, Illinois

Changes in Fund Balance of Governmental Funds

Last Ten Fiscal Years

April 30, 2018

Fiscal Year	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Revenues</b>										
Taxes	\$ 5,912,924	\$ 6,369,095	\$ 6,004,754	\$ 5,662,550	\$ 5,440,689	\$ 5,402,307	\$ 5,532,706	\$ 4,973,237	\$ 4,685,057	\$ 5,101,806
Intergovernmental	2,474,218	3,013,431	2,440,688	2,545,397	2,297,431	2,291,700	1,974,959	1,907,372	1,892,932	2,945,767
Charges for Services	46,324	77,158	30,107	70,453	45,743	64,715	68,487	106,232	28,140	137,560
Fines and Forfeitures	4,025,831	187,134	233,507	300,198	371,837	354,200	355,087	420,588	290,467	304,648
Fees, Licenses & Permits	624,207	646,509	752,595	628,094	589,650	629,869	574,476	462,675	419,880	411,601
Investment Income	99,766	27,275	35,384	(51,087)	35,816	48,278	63,953	55,909	102,989	202,274
Miscellaneous	299,221	284,535	304,420	265,638	150,232	239,978	160,478	132,180	270,808	150,855
Total Revenues	13,482,491	10,605,137	9,801,455	9,421,243	8,931,398	9,031,047	8,730,146	8,058,193	7,690,273	9,254,511
<b>Expenditures</b>										
General Government	2,014,805	1,978,635	1,856,583	1,795,041	1,607,455	5,567,822	1,773,455	5,920,592	1,916,286	2,239,643
Public Safety	6,281,282	4,541,870	4,459,476	4,192,260	3,774,995	3,404,047	3,399,733	3,262,270	3,353,372	3,245,716
Public Services	587,800	663,454	587,276	634,206	618,875	541,423	566,274	538,731	630,563	671,848
Tourism	166,971	169,897	168,873	201,514	259,324	232,400	228,438	209,778	240,097	248,734
Capital Outlay	156,488	650,281	4,837,671	4,375,050	2,059,131	578,538	439,030	231,173	2,502,208	4,922,916
Debt Service										
Principal	570,000	550,000	505,000	465,000	405,000	200,000	520,000	465,000	872,683	366,790
Interest	343,365	360,563	376,695	389,230	393,859	420,717	380,996	323,137	282,390	129,527
Total Expenditures	10,120,711	8,914,700	12,791,574	12,052,301	9,118,639	10,944,947	7,307,926	10,950,681	9,797,599	11,825,174
Excess (Deficiency) of Revenues over Expenditures	3,361,780	1,690,437	(2,990,119)	(2,631,058)	(187,241)	(1,913,900)	1,422,220	(2,892,488)	(2,107,326)	(2,570,663)
<b>Other Financing Sources (Uses)</b>										
Bond Proceeds	-	-	-	-	3,695,000	3,910,000	-	4,255,000	-	5,000,000
Proceeds on capital asset disposal	25,750	-	-	-	-	-	-	-	-	-
Premium (Discount) on Bonds	-	-	-	-	138,604	3,458	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	(3,747,538)	-	-	-	-	-
Transfers In	-	-	-	1,291	341,161	-	284,098	(27,854)	-	-
Transfers Out	-	-	-	(1,291)	(341,161)	(27,594)	(284,098)	-	-	(5,399)
Total Other Financing Sources (Uses)	25,750	-	-	-	86,066	3,885,864	-	4,227,146	-	4,994,601
<b>Net Change in Fund Balance</b>	<b>3,387,530</b>	<b>1,690,437</b>	<b>(2,990,119)</b>	<b>(2,631,058)</b>	<b>(101,175)</b>	<b>1,971,964</b>	<b>1,422,220</b>	<b>1,334,658</b>	<b>(2,107,326)</b>	<b>2,423,938</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>										
Total Expenditures	10,120,711	8,914,700	12,791,574	12,052,301	9,118,639	10,944,947	7,307,926	10,950,681	9,797,599	11,825,174
Less Capital Outlay	(196,024)	(783,845)	(4,878,184)	(4,403,834)	(2,113,972)	(560,426)	(367,031)	(150,387)	(2,353,199)	(4,831,961)
Net Noncapital Expenditures	9,924,687	8,130,855	7,913,390	7,648,467	7,004,667	10,384,521	6,940,895	10,800,294	7,444,400	6,993,213
Total Debt Service	913,365	910,563	881,695	854,230	798,859	620,717	900,996	788,137	1,155,073	496,317
<b>Percentage of Debt Service to Noncapital Expenditures</b>	<b>9.20%</b>	<b>11.20%</b>	<b>11.14%</b>	<b>11.17%</b>	<b>11.40%</b>	<b>5.98%</b>	<b>12.98%</b>	<b>7.30%</b>	<b>15.52%</b>	<b>7.10%</b>
<b>Percentage of Debt Service to Capital Expenditures</b>	<b>465.95%</b>	<b>116.17%</b>	<b>18.07%</b>	<b>19.40%</b>	<b>37.79%</b>	<b>110.76%</b>	<b>245.48%</b>	<b>524.07%</b>	<b>49.09%</b>	<b>10.27%</b>

Data Source - Audited Financial Statements

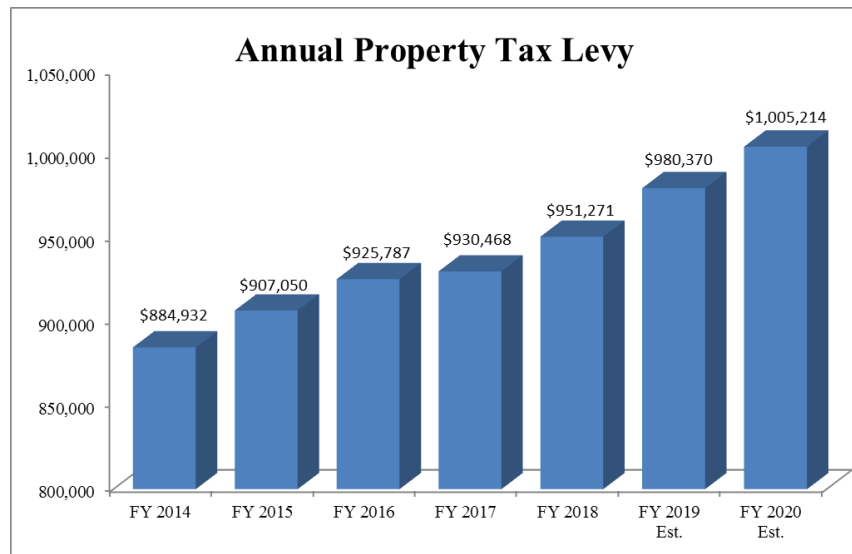
For the fiscal year ended April 30, 2018, total General Fund revenues were \$11.2 million, representing a 44.2% increase of \$3.4 million from fiscal year 2017. For the current fiscal year ending April 30, 2019, General Fund revenues are estimated at \$12,374,801 million, while fiscal year 2020 revenues are projected at \$12,451,675 representing an increase of \$76,874 over the current year.

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

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 2018 levy was 2.1%, plus any capture from new property growth.

For the 2018 actuarial required contribution the City Council switched from the normal cost funding method to the 15-Year Open. The 15-Year Open approach smooths out the unfunded liability and counteracts volatile increases to the City’s Police Pension contribution. The 2018 Police Pension actuarial recommended amount of \$1,380,875 exceeds the amount that can be levied under the Property Tax Cap by \$375,661. Accordingly, the City levied \$1,005,214 for the 2018 levy of which the City will receive actual property taxes for in FY 2020. Fiscal year 2018 Police Pension property taxes were \$951,271, representing an increase of \$20,803 over the total property taxes for 2017. Fiscal Year 2019 property taxes totaled \$980,370 reflecting an increase of \$29,099 over FY 2018.

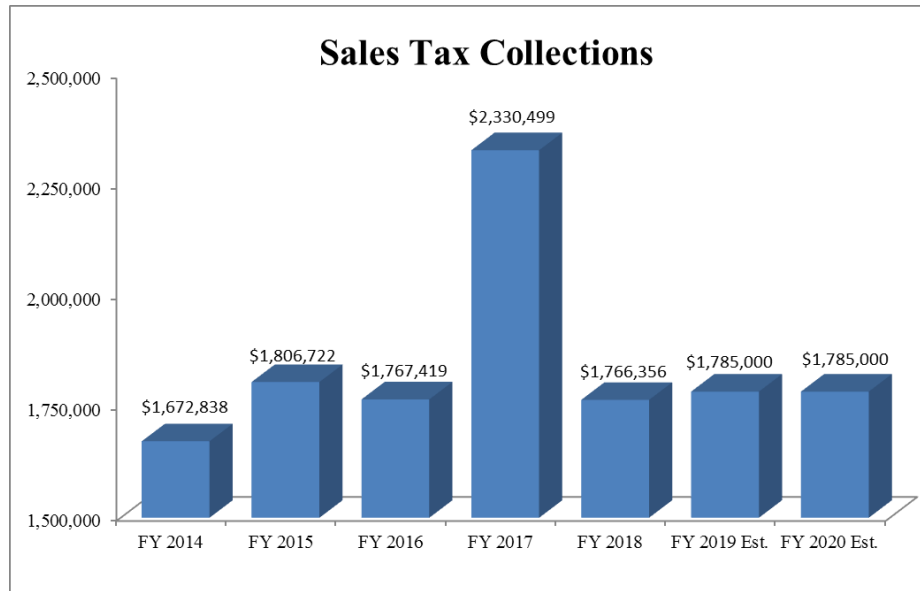
The chart below reflects the property tax levies over the past seven (7) years.



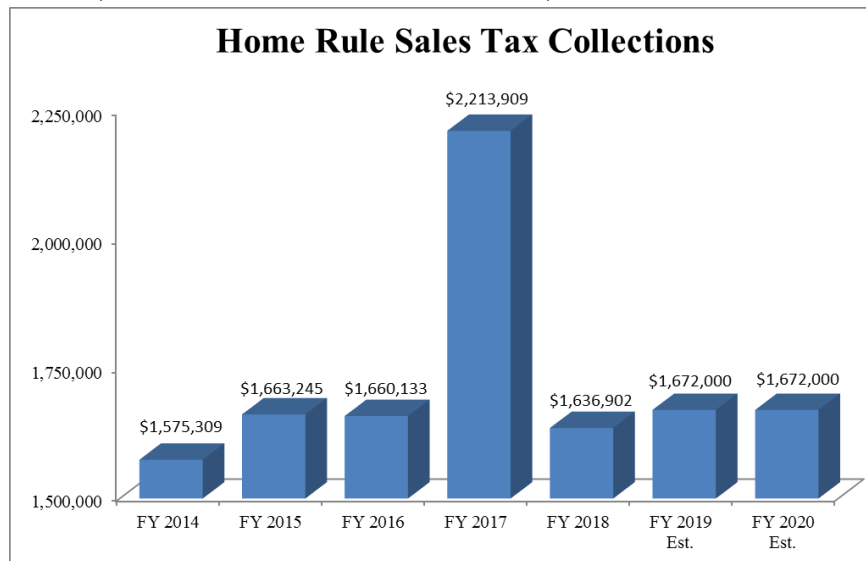
**Sales Tax:** The City’s share of the State sales tax (1%) represents the second largest revenue source in the General Fund. The sales tax is collected by the State and distributed back to the municipalities on a point of sale basis. For the fiscal year ended April 30, 2018, sales tax totaled \$1,766,356, representing a decrease of 24% or \$564,143. In FY 2017, sale taxes reached the highest amount on record at \$2.3 million due to a one-time audit finding by the Illinois Department of Revenue. All general purchases of goods in the City are taxed at a rate of

8%, with proceeds shared by the State, DuPage County, Regional Transportation Authority, and other local governments, and the City. This rate includes the City’s 1% home rule sales tax initiated in 2006, for certain goods, excluding groceries, drugs and vehicle sales.

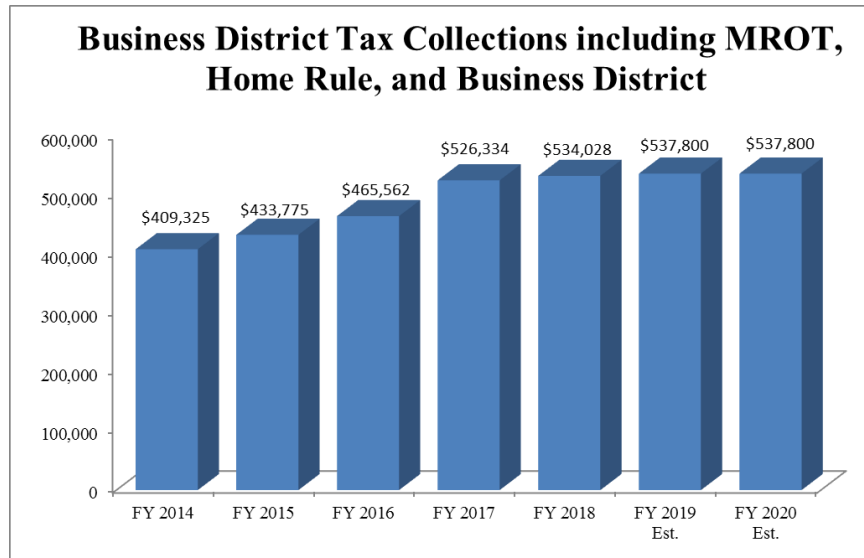
The chart below illustrates actual sales tax collections in the General Fund for the past five (5) years with an estimate of \$1,785,000 for FY 2019 and the same amount for FY 2020.



**Home Rule Sales Tax:** Pursuant to Council direction, the revenue from the home rule sales tax is allocated to the Capital Improvement Fund, not the General Fund. In FY 2017, home rule sales taxes of \$2.2 million were the highest on record and represented a \$553,775 or 33% increase over the prior year. This one-time increase was due to an audit finding issued by the Illinois Department of Revenue. The chart below reflects actual home rule sales taxes received for the past five (5) years as well as an estimate of \$1,672,000 for FY 2019 and the same amount for FY 2020. The State of Illinois began assessing an administrative fee on all locally imposed taxes in July of 2017. To date, the State of Illinois has withheld \$64,159 in home rule sales taxes from the City.

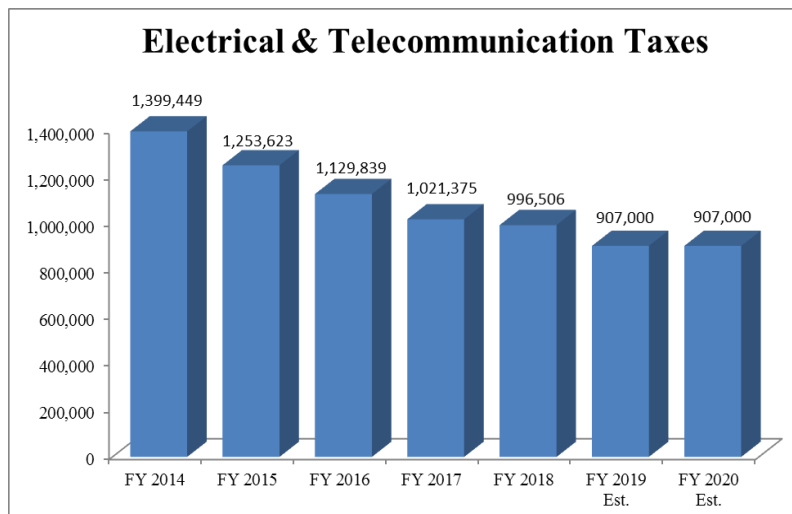


**Business District Taxes:** The Business District’s first retailer, Pete’s Fresh Market, opened in April of 2012. The 1% MROT, 1% Home Rule Sales, and the 1% Business District tax are pledged as the revenue source to repay the debt service on the Business District bonds issued in 2010 and 2012. The table below reflects the Business District’s actual revenues for the last five (5) years and estimates for FY 2019 and FY 2020.



**Utility (Electric) / Telecommunication Tax:** A 5% tax is imposed on the consumers of electricity within the corporate limits of the City. For FY 2016 through FY 2018, \$150,000 of electric utility taxes were reallocated to the General Fund to supplement the loss of corporate property taxes discussed earlier. Given the excellent condition of the General Fund, the Water Fund will retain 100% of the electrical utility tax collections going forward. The 6% Simplified Municipal Telecommunications Tax (MUT), is collected by the State and distributed back to the municipalities on a point of sale basis. The revenues from the MUT are allocated to the General Fund.

The revenues from the MUT and the electric tax for FY 2018 totaled \$996,506. Of that total, \$566,241 was for telecommunications portion and \$430,265 represented the electrical tax portion. Included in the chart below, is a combination of electric utility tax and telecommunication tax. Estimates for FY 2019 equal \$907,000 and the projection for FY 2020 is the same.





**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 2018 were \$207,702. The City expects a slight increase in State Income Tax for FY 2019 with \$208,919 estimated. The IML expects income taxes to increase by 3% in FY 2020 with \$215,001 projected.

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

MFT receipts for FY 2018 totaled \$54,487 and are estimated at \$54,524 for FY 2019 and \$54,310 for FY 2020. Back in FY 2011, the City began using MFT funds to pay for snow removal labor and materials and this practice continues through FY 2020.

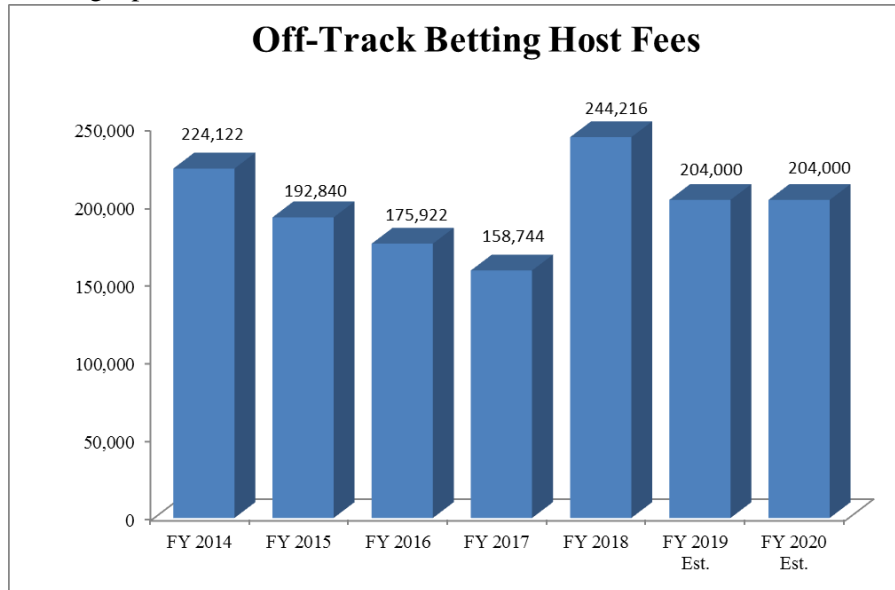
**Licenses, Permits and Fees:** This category includes business and liquor licenses, and building permits. Business and liquor licenses are renewed annually, with business licenses generating \$126,253 and liquor licenses generating \$92,513 for FY 2018. Revenue for building permits were \$252,314 for FY 2018. The building permit estimated revenue for FY 2019 is \$305,000 and the same amount for FY 2020.

**Amusement Tax:** Amusement Taxes totaled \$323,998 in FY 2018 representing a 24% or \$62,617 increase from FY 2017. Amusement Tax receipts for FY 2019 are estimated to be \$423,200 and the same amount for FY 2020. The City collects the Amusement Tax from Drury Lane Theater, Jus Fun Amusements, and Redbox. On April 1, 2018 the Amusement Tax rate reverted back to 5%, which is reflected in the higher projection for FY 2019.

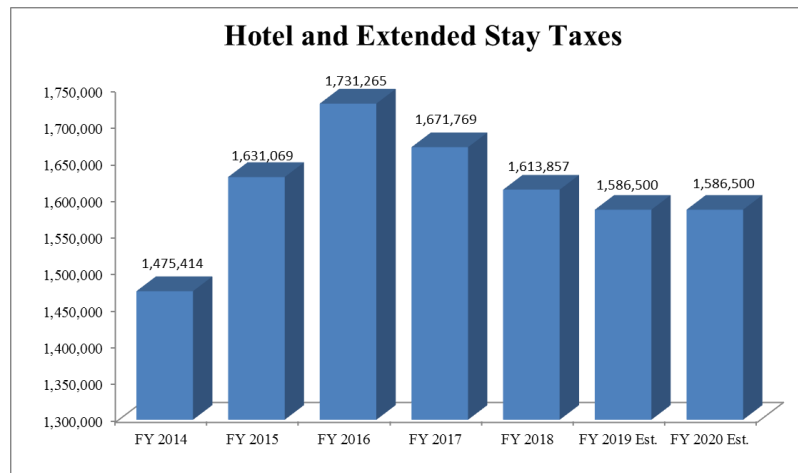
**Video Gaming Taxes & Licenses:** Back in April of 2012, the Council approved video gaming. Video gaming taxes and licenses totaled \$282,306 in FY 2018. Now the City has 14 establishments and 70 machines offering video gaming. For FY 2019 the City projects \$329,800 in video gaming licenses and taxes and \$363,600 for FY 2020.



**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 2018, it generated \$244,216 in revenue for the City, which was 54% 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 2019 and FY 2020. In February of 2016, Hawthorne Race Track assumed ownership of the OTB facility. Hawthorne extensively remodeled the facility and the City contributed \$75,000 towards the renovations through abating a portion of the OTB host fees in FY 2017.

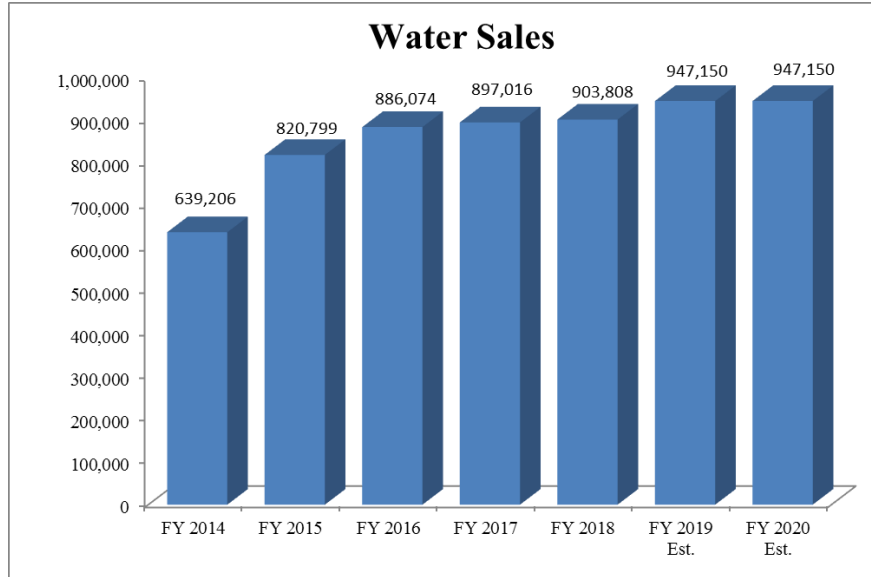


**Hotel/Motel Tax / Home Rule Extended Stay Tax:** The City’s hotel/motel taxes are levied at 6% of all hotel stays, and are the third largest source of General Fund revenue. The Extended Stay Tax came into effect as of June 1, 2006. For FY 2018, the combined hotel/motel taxes generated \$1,613,857, representing 14% of total General Fund revenues. Hotel taxes for FY 2018 decreased by \$57,912 or 3% from FY 2017. Hotel tax are experiencing a downward trend because the LaQuinta hotel closed in August 2016 due to a fire. The property is currently for sale and will most likely remain a hotel. For FY 2019, the City is estimating the total from both taxes to be at \$1,586,500 and the same amount for FY 2020. Due to the temporary closure of the hotel, projections for FY 2019 and FY 2020 continue to be lower than prior years.



**Water Sales:** User charges fund the cost of supplying and distributing potable water to certain residents and businesses within the community. Water revenue from user charges totaled \$903,808 for FY 2018. Revenues from the sale of water are estimated at \$947,150 for FY 2019 and the same amount for FY 2020.

The City’s last water rate increase took effect in January of 2015 because the DuPage Water Commission increased their rate by \$.67. Oakbrook Terrace residents pay a bi-monthly charge of \$59.82 for 0-6,000 gallons of water. After 6,000 gallons residents pay \$9.97 for every 1,000 gallons used. The chart below reflects historical water sales revenues for the past five (5) years, with estimates for FY 2019 and FY 2020.

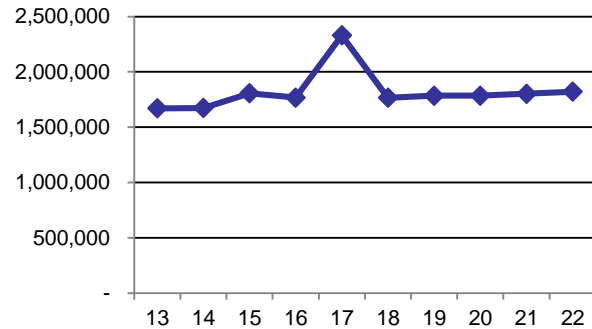


# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

FY	Sales Tax	% Change
13	1,670,581	
14	1,672,838	0.14%
15	1,806,722	8.00%
16	1,767,419	-2.18%
17	2,330,499	31.86%
18	1,766,356	-24.21%
19	1,785,000	1.06%
20	1,785,000	0.00%
21	1,802,850	1.00%
22	1,820,879	1.00%

### Sales Tax

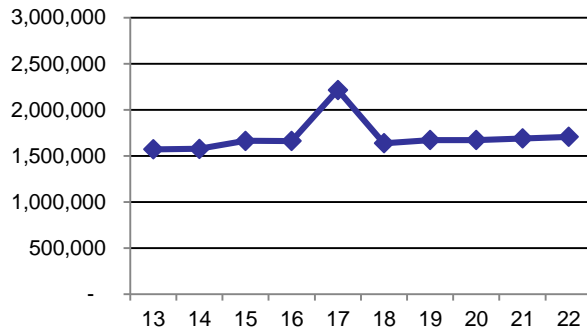


- a. **Fiscal Year 2016-2017:** FY 2016 sales taxes decreased by 2% from the prior year. FY 2017 sales taxes increased by almost 32% or \$563,080 due to a one time audit finding issued by the Illinois Department of Revenue. FY 2017 sales taxes of \$2.3 million were the highest on record.
- b. **Fiscal Years 2018 & 2019:** FY 2018 sales taxes decreased by 24% or \$564,143 from the prior year. Sales taxes expected to increase by 1% or \$18,644 in FY 2019.
- c. **Fiscal Years 2020 - 2022:** Taxes expected to remain flat in FY 2020 and a slight increase of 1% in FY 2021 and 1% in FY 2022 is projected.

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

### Home Rule Taxes

FY	Home Rule Sales Tax @ 1%	% Change
13	1,570,192	
14	1,575,309	0.3%
15	1,663,245	5.6%
16	1,660,133	-0.2%
17	2,213,909	33.4%
18	1,636,909	-26.1%
19	1,672,000	2.1%
20	1,672,000	0.0%
21	1,688,720	1.0%
22	1,705,607	1.0%



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

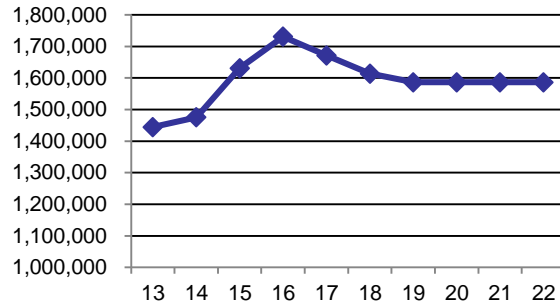
- a. **Fiscal Year 2017:** Home rule sales taxes increased by \$553,776 due to a one-time audit finding issued by the Illinois Department of Revenue.
- b. **Fiscal Years 2018 - 2020 :** For FY 2018, a decrease of \$577,000 was experienced. FY 2019 home rule sales taxes are projected to increase by \$35,091 or 2%, while taxes will remain flat for FY 2020.
- c. **Fiscal Years 2021 & 2022:** Home rule sales taxes expected to increase by 1% in FY 2021 and 1% in FY 2022.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Hotel/Motel & Extended Stay Taxes

FY	Hotel/Motel (6%)	Extended (6%)	Total	% Change
13	1,388,558	56,148	1,444,706	
14	1,410,486	64,928	1,475,414	2.13%
15	1,549,147	81,922	1,631,069	10.55%
16	1,626,074	105,191	1,731,265	6.14%
17	1,581,800	89,969	1,671,769	-3.44%
18	1,558,464	55,393	1,613,857	-3.46%
19	1,531,400	55,100	1,586,500	-1.70%
20	1,531,400	55,100	1,586,500	0.00%
21	1,531,400	55,100	1,586,500	0.00%
22	1,531,400	55,100	1,586,500	0.00%

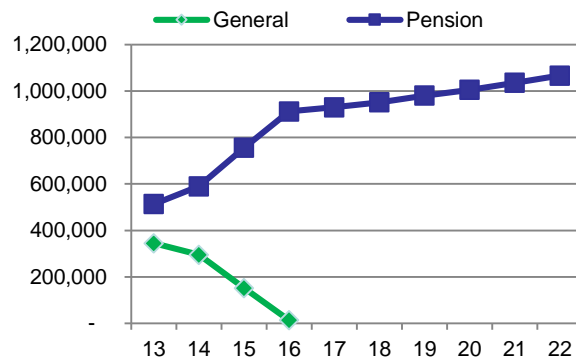


- Fiscal Years 2016 - 2018:** Hotel and motel taxes increased by 6% in FY 2016. The City received the first online hotel collections in FY 2016. In FY 2017 taxes decreased by 3.4% or \$59,496 due to the closure of the La Quinta. A fire broke out at the La Quinta Hotel in August of 2016. The property is currently being marketed as a hotel property. FY 2018 revenues decreased by 3.4% or \$57,912 due to the La Quinta closure.
- Fiscal Years 2019 - 2022:** FY 2019 taxes are estimated to decrease by 1.7% or \$27,357 based upon year-to-date receipts. FY 2020 - FY 2022 taxes are expected to remain flat until the former La Quinta hotel property is reopened.

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

### Property Taxes

FY	General	Pension	Total	% Change
13	344,447	513,082	857,529	
14	295,063	589,869	884,932	3.20%
15	151,512	755,538	907,050	2.50%
16	13,424	912,363	925,787	2.07%
17	-	930,468	930,468	0.51%
18	-	951,271	951,271	2.24%
19	-	980,370	980,370	3.06%
20	-	1,005,214	1,005,214	2.53%
21	-	1,035,370	1,035,370	3.00%
22	-	1,066,432	1,066,432	3.00%



**Fiscal Year 2020:** Property taxes are estimated to increase by 2.5%. An exception to the "Property Tax Extension Limitation Law" enables the City to capture the assessed value of new construction in calculating its levy. The assessed value for the new construction was \$1.1 million for the 2018 levy. Also, the CPI for tax cap purposes was established at 2.1%.

The police pension actuarial recommendation exceeded what the City could levy under the Property Tax Cap for the 2015, 2016, 2017, and 2018 levies. The City can only increase the entire levy by the CPI, so the General Fund must absorb this revenue loss going forward. Accordingly, the General Fund is not expected to receive any non-pension property taxes in the future.

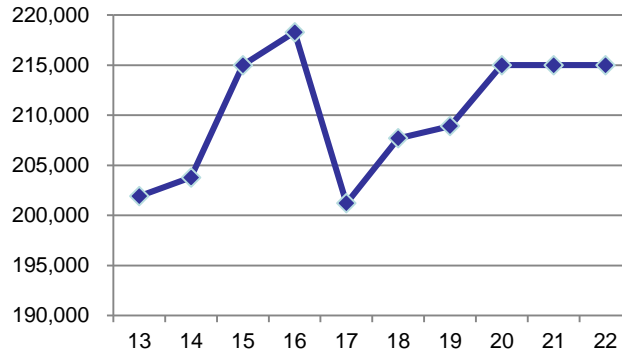
Home rule units have an unlimited ability to levy property taxes for all city services. Even though home rule units have unlimited property taxing power, the City Council has chosen to implement the Illinois Tax Cap law (which applies to non-home rule units). Accordingly, the City Council limits levy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

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Income Tax

FY	Income Tax	% Change
13	201,914	
14	203,794	0.93%
15	214,991	5.49%
16	218,280	1.53%
17	201,210	-7.82%
18	207,702	3.23%
19	208,919	0.59%
20	215,001	2.91%
21	215,001	0.00%
22	215,001	0.00%



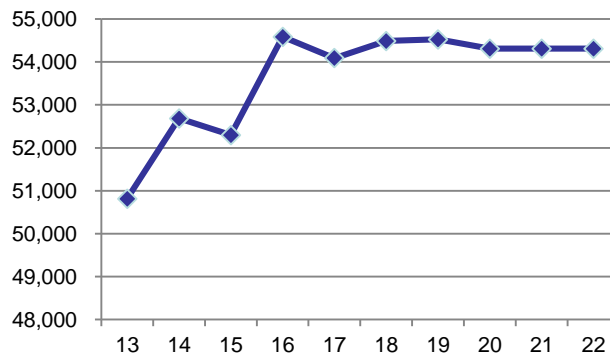
For the past six (6) years, income taxes have not followed a trend as detailed in the graph above. Back in July of 2017 the State of Illinois reduced income tax distributions by 10%, then in July of 2018 lowered the distribution by 5%.

- a. **Fiscal Year 2018:** Income taxes increased by 3% from FY 2017. The per capita rate was \$97.33.
- b. **Fiscal Year 2019:** Income taxes are expected to increase by less than 1%. The projected per capita rate is \$97.90.
- c. **Fiscal Years 2020-2022:** Income taxes expected to increase by almost 3% in FY 2020 and remain flat in FY 2021 and FY 2022.

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

### Motor Fuel Tax

FY	Motor Fuel Tax	% Change
13	50,816	
14	52,684	3.7%
15	52,298	-0.7%
16	54,585	4.4%
17	54,089	-0.9%
18	54,487	0.7%
19	54,524	0.1%
20	54,310	-0.4%
21	54,310	0.0%
22	54,310	0.0%



- a. **Fiscal Year 2018:** The motor fuel tax increased by almost 1% from the FY 2017 actual. The per capita rate was \$25.53.
- b. **Fiscal Years 2019 & 2020:** FY 2019 revenues expected to increase by less than 1% based upon the IML estimate of \$25.55 per capita, while FY 2020 taxes are projected to remain flat.
- c. **Fiscal Years 2021 - 2022:** No growth is expected for the motor fuel tax allotment.

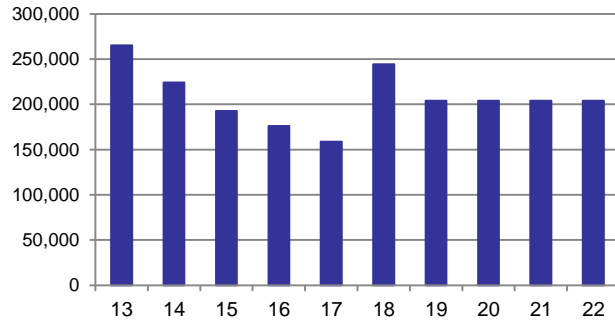
These estimated per capita rates are furnished by the Illinois Municipal League.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Off-Track Betting (OTB)

FY	General	% Change
13	265,305	
14	224,122	-15.52%
15	192,840	-13.96%
16	175,922	-8.77%
17	158,744	-9.76%
18	244,216	53.84%
19	204,000	-16.47%
20	204,000	0.00%
21	204,000	0.00%
22	204,000	0.00%

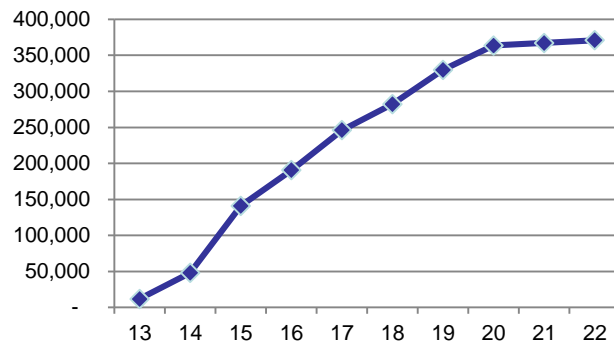


- a. **Fiscal Years 2018 -2019:** OTB receipts increased by almost 54% in FY 2018 and are expected to decrease by 16% in FY 2019 based upon actual year-to-date receipts.
- b. **Fiscal Years 2020– 2022:** Revenues expected to level off in FY 2020. Receipts are estimated to remain flat in FY 2021 & FY 2022.

The City receives a 1% hosting fee from the Off-Track Betting facility. Hawthorne Race Track took over the OTB facility in February 2016. In FY 2017, the City abated \$75,000 in host fees to partially finance the complete remodeling of the OTB. Hawthorne added two (2) new restaurants to the site namely, Pony Up Pub and En Fuego Mexican Grille.

### Video Gaming

FY	Licenses	Taxes	Total	% Change
13	5,933	5,773	11,706	
14	26,904	21,037	47,941	309.54%
15	33,700	107,300	141,000	194.11%
16	48,117	142,406	190,523	35.12%
17	54,108	192,110	246,218	29.23%
18	54,350	227,956	282,306	14.66%
19	66,300	263,500	329,800	16.82%
20	81,600	282,000	363,600	10.25%
21	81,600	285,638	367,238	1.00%
22	81,600	289,323	370,923	1.00%



- a. **Fiscal Years 2017 - 2018:** Video gaming revenues increased by \$55,695 in FY 2017 and \$36,088 in FY 2018.
- b. **Fiscal Years 2019-2022:** Revenues are an upward swing which will continue from FY 2019 – FY 2022, with the new gaming cafes expected to open this year.

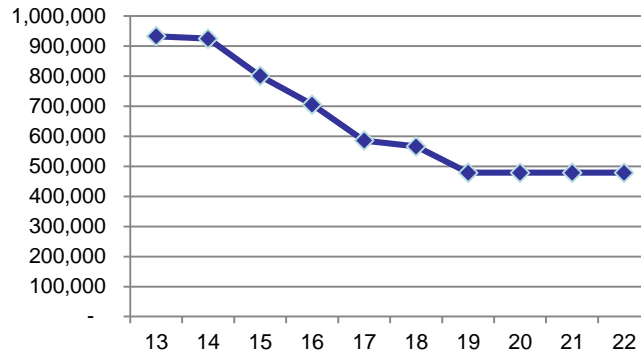
The City approved video gaming in April of 2012 and the first taxes were receipted in October 2012. The City assesses a \$1,000 fee per video gaming terminal and a \$100 per location license. Currently there are 13 restaurants approved for video gaming and a total of 65 video gaming terminals within the City. The State distributes to municipalities 5% of the total net income from each terminal.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Telecommunications Tax

FY	Telecom Tax	% Change
13	932,446	
14	924,907	-0.81%
15	800,514	-13.45%
16	705,468	-11.87%
17	585,704	-16.98%
18	566,241	-3.32%
19	470,000	-17.00%
20	470,000	0.00%
21	470,000	0.00%
22	470,000	0.00%

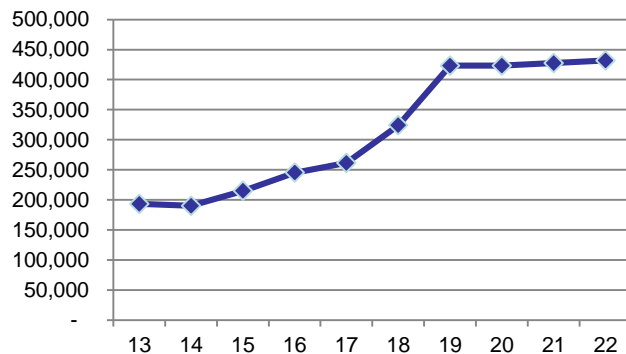


- a. **Fiscal Years 2017-2018:** Telecommunication taxes decreased by 17% in FY 2017 and declined by 3% in FY 2018.
- b. **Fiscal Years 2019-2022:** Telecommunication taxes are on a downward course with consumers dropping their “home” land line in favor of cell usage only, thereby decreasing telecommunication tax receipts. Telecommunication taxes have significantly decreased from the FY 2013 high of \$932,446.

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

### Amusement Tax

FY	Amusement Tax	% Change
13	193,285	
14	190,273	-1.56%
15	214,977	12.98%
16	245,137	14.03%
17	261,380	6.63%
18	323,998	23.96%
19	423,200	30.62%
20	423,200	0.00%
21	427,432	1.00%
22	431,706	1.00%



- a. **Fiscal Year 2018:** Amusement Taxes increased by almost 24%.
- b. **Fiscal Years 2019-2020:** Revenues are expected to increase by almost 31% in FY 2019 based upon actual year to date receipts. Revenues are expected to remain flat in FY 2020.
- c. **Fiscal Years 2021-2022:** Amusement taxes expected to increase by 1% in FY 2021 and 1% in FY 2022.

The amusement tax rate increased from 1% to 5% of gross receipts in November of 2008. In October of 2011, the amusement tax rate decreased from 5% to 4% of gross receipts. Effective April 1, 2018 the amusement tax rate reverted back to 5%.

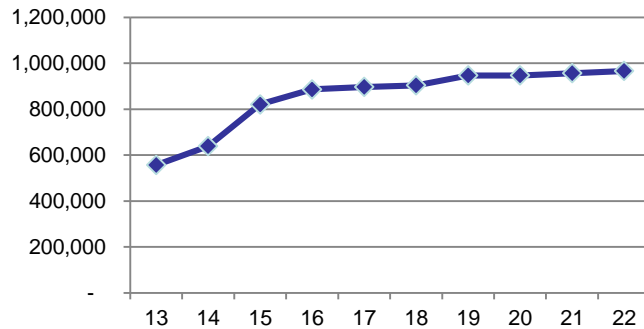


# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Sale of Water

FY	Sale of Water	% Change
13	556,866	
14	639,206	14.79%
15	820,799	28.41%
16	886,074	7.95%
17	897,016	1.23%
18	903,808	0.76%
19	947,150	4.80%
20	947,150	0.00%
21	956,622	1.00%
22	966,188	1.00%

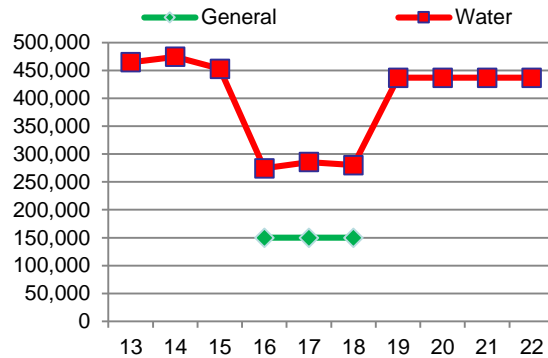


- a) **Fiscal Years 2015 -2018:** Water revenues increased by 28% in FY 2015, 8% in FY 2016, 1.2% in FY 2017, and less than 1% in FY 2018.
- b) **Fiscal Year 2019:** Water revenues expected to increase by almost 4.8%.
- c) **Fiscal Years 2020– 2022:** Water revenues expected to level off over the next three (3) fiscal years with no major new customers anticipated.

Several new customers were acquired over the past few years including: Regency Place, Courtyard by Marriot, Butterfield’s Pancake House, Joint Commission, Lincoln One, Specialty’s Café, and Terra Vista Assisted Living Facility. Also a new development at the former Burger King will be connecting to the City’s water system. Effective January 1, 2015 Oakbrook Terrace residents pay a bi-monthly charge of \$59.82 for 0-6,000 gallons of water. After 6,000 gallons residents pay \$9.97 for every 1,000 gallons used thereafter. Unincorporated residents pay a bi-monthly charge of \$89.73 for 0-6,000 gallons of water and \$14.96 for every 1,000 gallons used thereafter.

### Electric Utility Tax

FY	General	Water	Total	% Change
13	-	464,781	464,781	
14	-	474,542	474,542	2.10%
15	-	453,109	453,109	-4.52%
16	150,000	274,371	424,371	-6.34%
17	150,000	285,671	435,671	2.66%
18	150,000	280,265	430,265	-1.24%
19	-	437,000	437,000	1.57%
20	-	437,000	437,000	0.00%
21	-	437,000	437,000	0.00%
22	-	437,000	437,000	0.00%



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

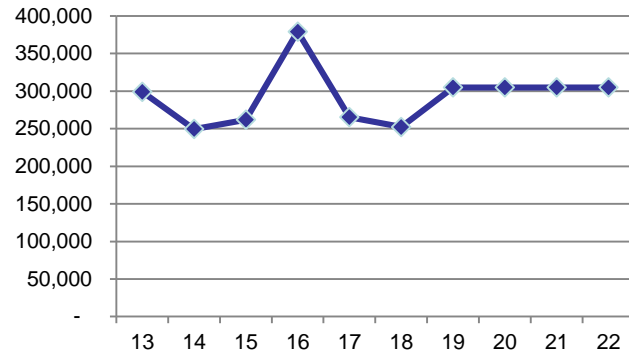
- a. **Fiscal Year 2018:** Revenues decreased by 1.2% or \$5,406.
- b. **Fiscal Year 2019:** Revenues are estimated to increase by 1.5%, based upon year to date receipts.
- c. **Fiscal Years 2020 -2022:** Revenues are estimated to remain the same with no growth expected. Electricity costs are estimated to increase which will increase conservation efforts and decrease usage, which will lower the tax base.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Building Permits

FY	Building Permits	% Change
13	299,212	
14	249,510	-16.61%
15	262,032	5.02%
16	379,181	44.71%
17	265,263	-30.04%
18	252,314	-4.88%
19	305,000	20.88%
20	305,000	0.00%
21	305,000	0.00%
22	305,000	0.00%

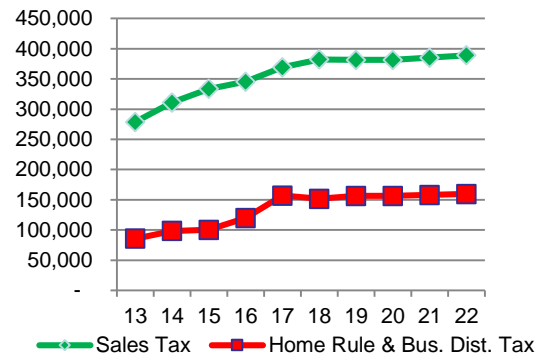


- a. **Fiscal Years 2016-2018:** Revenues increased by 45% in FY 2016, representing the highest year on record. FY 2017 revenues decreased by 30% and FY 2018 revenues decreased by 4.8%.
- b. **Fiscal Years 2019 – 2022:** FY 2019 revenues are estimated to increase by 20.8% or \$52,686, while FY 2020 – FY 2022 are expected to remain steady.

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

### Business District Taxes

FY	Sales Tax	Home Rule & Bus. Dist. Tax	Total	% Change
13	278,668	85,695	364,363	
14	311,022	98,303	409,325	12.34%
15	333,602	100,173	433,775	5.97%
16	345,591	119,971	465,562	7.33%
17	369,384	156,950	526,334	13.05%
18	382,275	151,753	534,028	1.46%
19	381,400	156,400	537,800	0.71%
20	381,400	156,400	537,800	0.00%
21	385,214	157,964	543,178	1.00%
22	389,066	159,544	548,610	1.00%



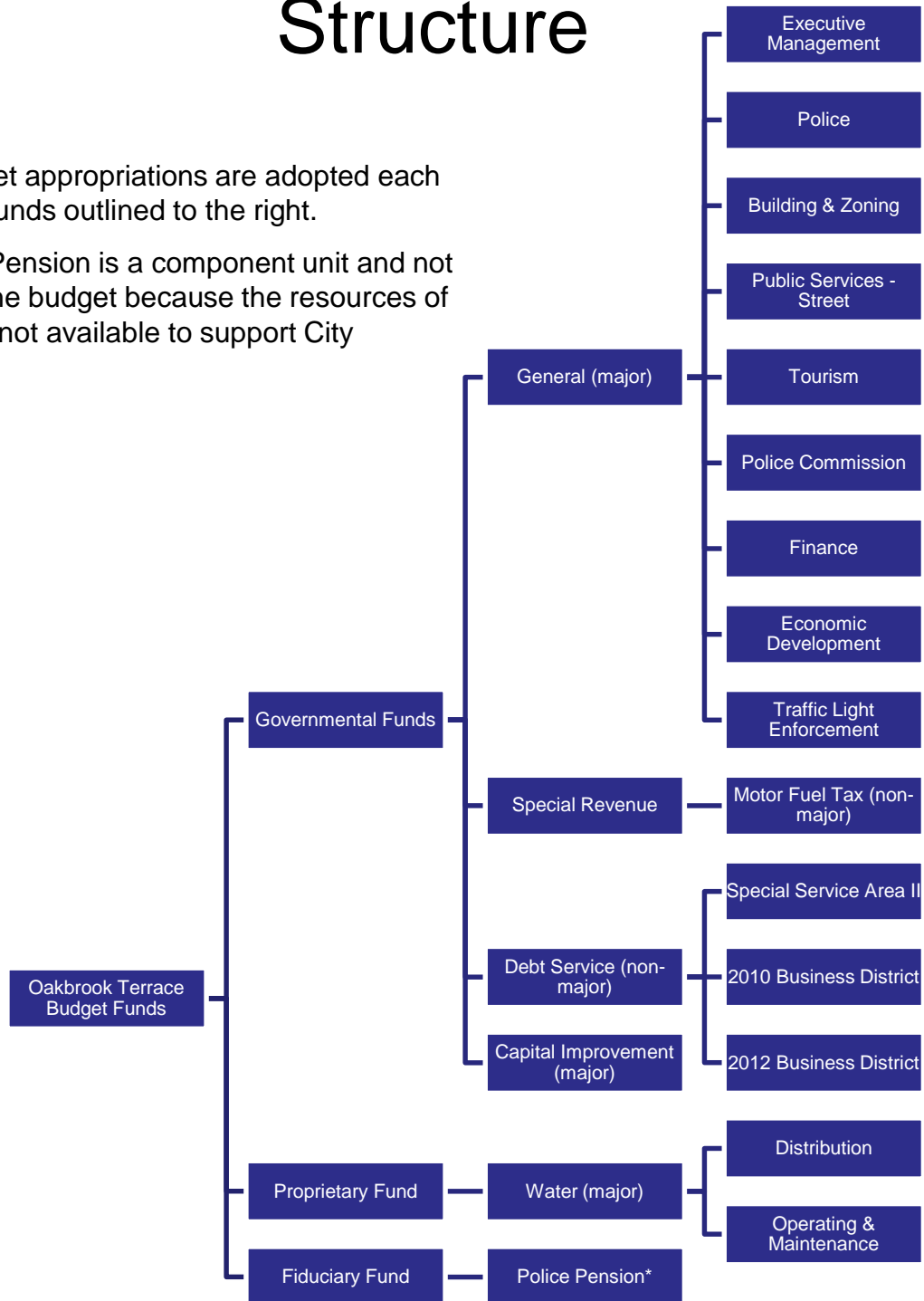
- a. **Fiscal Years 2017 - 2018:** Total business district taxes increased by 13% in FY 2017 and almost 1.5% in FY 2018.
- b. **Fiscal Years 2019 - 2022:** Total business district taxes are estimated to nominally increase in FY 2019 based upon actual year-to-date receipts. FY 2020 are expected to remain flat, while a 1% increase is expected in FY 2021 & FY 2022.

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

# City of Oakbrook Terrace Fiscal Year 2020 Budget Fund Structure

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

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



*City of Oakbrook Terrace*

**Organizational Matrix – Department/Function Assignment by Fund**

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

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

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

The Governmental Funds are as follows:

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

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

The Proprietary Fund is as follows:

- Water Fund

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

The Fiduciary Fund is as follows:

- Police Pension Trust Fund

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

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**GENERAL FUND**

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

**DEBT SERVICE FUND**

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

**WATER FUND**

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

**MOTOR FUEL TAX FUND**

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

**BUSINESS DISTRICT DEBT SERVICE FUNDS**

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

**CAPITAL IMPROVEMENT FUND**

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

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

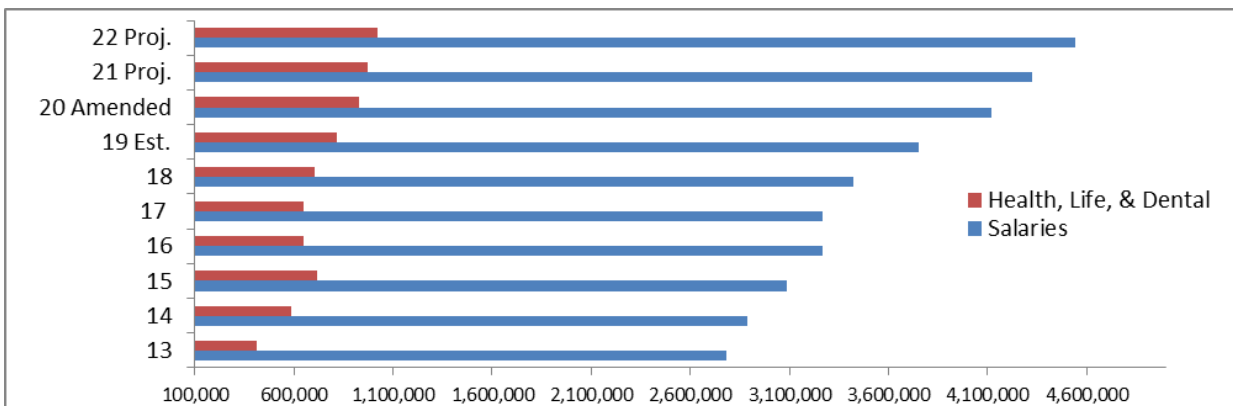
**POLICE PENSION TRUST FUND**

To account for the accumulation of resources to be used for retirement annuity payments of appropriate accounts at times in the future. Resources are contributed by police officers at rates fixed by state statute and by the City through an annual property tax levy of amounts determined by an independent actuary. The City's annual pension contribution is budgeted in the Police Department and the pension levy is included as part of the General Fund revenues. The Police Pension is a component unit and not reflected in the budget because the resources of this fund are not available to support City programs.

# SALARY AND PERSONNEL BENEFIT COSTS

## General Fund

Fiscal Year	Salaries	% Change	Health, Life, & Dental	% Change
13	2,782,529		412,823	
14	2,889,125	3.8%	584,028	41.5%
15	3,087,258	6.9%	715,414	22.5%
16	3,265,242	5.8%	646,148	-9.7%
17	3,268,144	0.1%	650,157	0.6%
18	3,422,985	4.7%	704,451	8.4%
19 Est.	3,754,571	9.7%	819,019	16.3%
20 Amended	4,119,669	9.7%	926,618	13.1%
21 Proj.	4,325,652	5.0%	972,949	5.0%
22 Proj.	4,541,935	5.0%	1,021,596	5.0%



The FY 2018 General Fund salaries increased by \$154,841 over FY 2017, while health insurance increased by \$54,294. FY 2019 salaries are expected to increase by \$331,586 or 9.7% over FY 2018. This increase is due to the additional full-time records specialist created in FY 2019 and higher police union wages. The FY 2020 salaries are estimated to increase by \$365,098 due to the reinstatement of the Deputy Police Chief position and the hiring of an additional officer for field services.

The City’s insurance rates increased by 2% for health insurance and remained the same for dental coverage for FY 2020. Even though the insurance premiums for FY 2020 were relatively flat, enrollment changes caused actual insurance costs to increase by \$107,599 over the current year.

**City of Oakbrook Terrace**

**Current & Long Term Debt Obligations FY 2020 Budget**

**Overview**

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. The City has also issued special service area bonds for the purpose of financing public improvements in a designated area. At this time, the City has no plans to issue debt, rather the City is taking active steps to pay-off outstanding debt. In December of 2018 the City paid-off the 2010 Water Bonds in the amount of \$1,165,000 saving approximately \$146,370 in interest costs. *The FY 2020 Budget includes paying-off the 2010A & 2010B Business District bonds in the amount of \$3,440,000. Paying off these bonds early will save the City approximately \$1,008,460.*

**Legal Debt Margin**

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

**Debt Service Requirements from FY 2020 to Maturity**

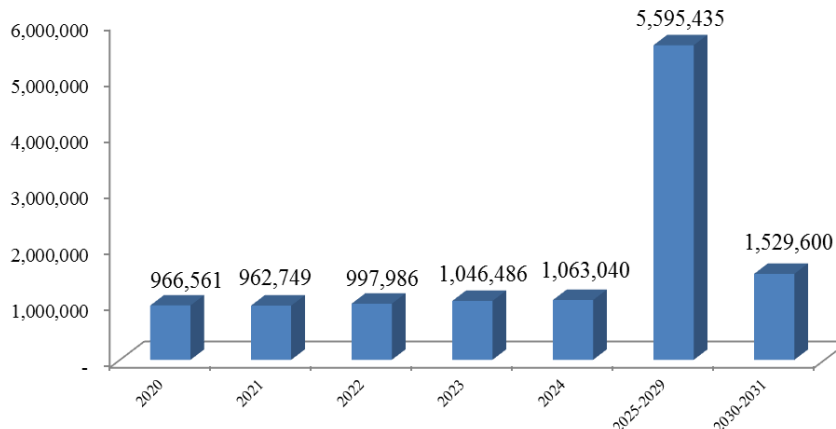
The table and graph below segregate the City’s principal and interest requirements to maturity by Governmental and Business Type Activities.

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

Fiscal Year	Capital Improvement Fund		Business District Debt Service Funds		Special Services Area Debt Service Fund		Total*
	General Obligation Bonds		General Obligation Bonds		Special Services Area Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	
2020	260,000	90,450	360,000	207,486	35,000	13,625	966,561
2021	265,000	82,650	370,000	198,136	35,000	11,963	962,749
2022	270,000	74,700	415,000	187,986	40,000	10,300	997,986
2023	285,000	66,600	470,000	176,486	40,000	8,400	1,046,486
2024	295,000	58,050	500,000	163,490	40,000	6,500	1,063,040
2025-2029	1,640,000	152,100	3,135,000	571,585	90,000	6,750	5,595,435
2030-2031	-	-	1,450,000	79,600	-	-	1,529,600
<b>Total</b>	<b>\$3,015,000</b>	<b>\$ 524,550</b>	<b>\$ 6,700,000</b>	<b>\$ 1,584,770</b>	<b>\$ 280,000</b>	<b>\$ 57,538</b>	<b>\$12,161,858</b>

\* Paying agent fees are not included here.

**Governmental Activities Debt Service Requirements to Maturity**





## *City of Oakbrook Terrace*

### **Current & Long Term Debt Obligations FY 2020 Budget**

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

- In the fall of 2012, the Oakbrook Terrace Square Shopping Center achieved an additional 34,000 square feet of occupancy. With this requirement met, in November of 2012 the City issued both taxable and tax-exempt Business District bonds to yield a total of \$3.91 million. In September of 2010, the City issued \$4.25 million in both taxable and tax-exempt Business District bonds. These bond proceeds from 2010 and 2012 amounting to \$7.7 million (total issuance less capitalized interest, issuance, and interest costs) were provided to the developer to finance the infrastructure improvements within the redeveloped shopping center. Also, these bonds will be repaid from sales taxes collected within the Business District. Both of these bond issues received an AA rating from Standard and Poor's. These bonds mature in 2031.
- In 2008, the City issued \$5.0 million in general obligation debt to finance the new Public Services building. This bond issue received an A2 rating from Moody's. In May of 2013 the City refinanced the 2008 Bond Series to a lower interest rate of 2.59% and achieved over \$250,000 in cost savings. Standard and Poor's issued a rating of AA for this refinance. The refinanced portion of the bonds matures in 2029.
- In 2006, the City issued \$600,000 of special service area unlimited ad valorem special tax bonds. The purpose was to provide a connection to the City's potable water supply and distribution system for several office buildings located within the municipality. These bonds mature in 2026.

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

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

## CITY OF OAKBROOK TERRACE

### FIVE-YEAR FORECAST

FY 2020 – FY 2024

#### PURPOSE & TIME HORIZON

The purpose of the Five-Year Forecast is to project the City's financial condition beyond the operating budget year. The Five-Year Forecast identifies future possible deficits before they transpire so practical steps may be taken to correct financial challenges in the future.

#### SCOPE

The scope of the Five-Year Forecast includes the funds detailed below. Each fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific purposes.

- **General Fund** – is the City's main fund and accounts for resources traditionally associated with governments, which are not required to be accounted for in another fund.
- **Water Fund** – accounts for the provision of water services to City residents and businesses. All activities necessary to provide such services are accounted for in the Water Fund.
- **Motor Fuel Tax Fund** – accounts for the use of the City's share of Motor Fuel Taxes assessed by the State of Illinois.
- **Capital Improvement Fund** – accounts for the financial resources used for the acquisition or construction of major capital expenditures.
- **Business District Debt Service Funds** – accounts for the servicing of the Business District bond principal and interest payments. These bonds were issued in 2010 and 2012, respectively and mature in 2031.

*Special Note: The Five-Year Forecast does not include the Police Pension Fund because an independent actuary report is prepared annually that recommends the property tax levy to ensure the appropriate funding requirements.*

#### FREQUENCY & APPROVAL

The Five-Year Forecast is updated annually. The Five-Year Forecast will be approved annually as part of the City's budget process. An overview of the Five-Year Forecast will be presented to the City Council for their consideration during the budget meetings held in March.

#### APPROACH & ASSUMPTIONS

The Five-Year Forecast assumes the current level of services and does not include any improved level of services. The Five-Year Forecast also assumes that current revenues will remain the same and does not include new revenue sources unless specifically noted.

The Five Year Forecast is based on historic averages and is used to project future year financial positions beyond the budget year. The Five Year Forecast is an ever changing analysis of the City's future revenues and expenditures. The equipment and projects included in the Capital Improvement Fund's Five-Year forecast is based upon the Capital Improvement Plan which is approved each year by resolution.

The paragraph below outlines the percentage increases used for compiling the Five-Year Forecast.

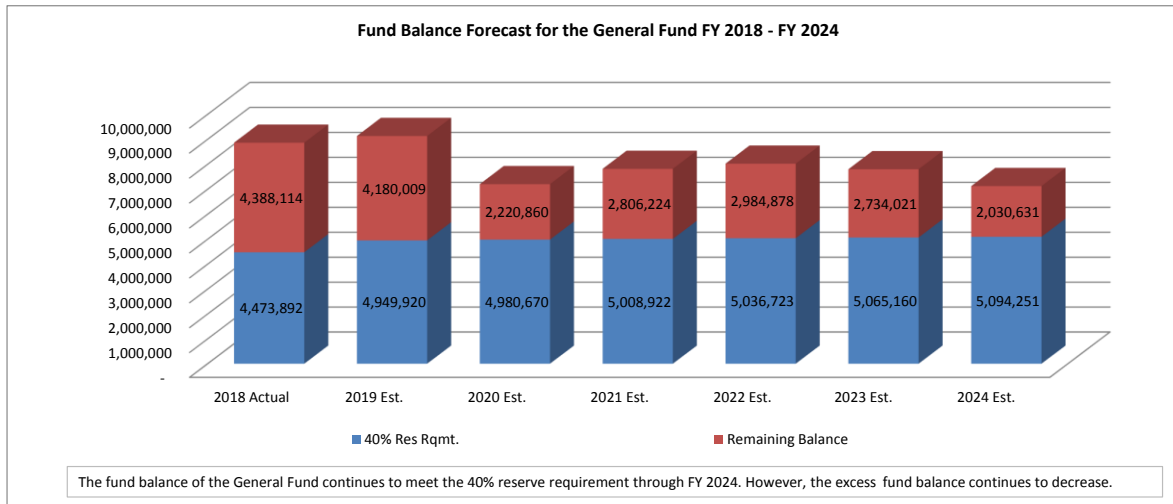
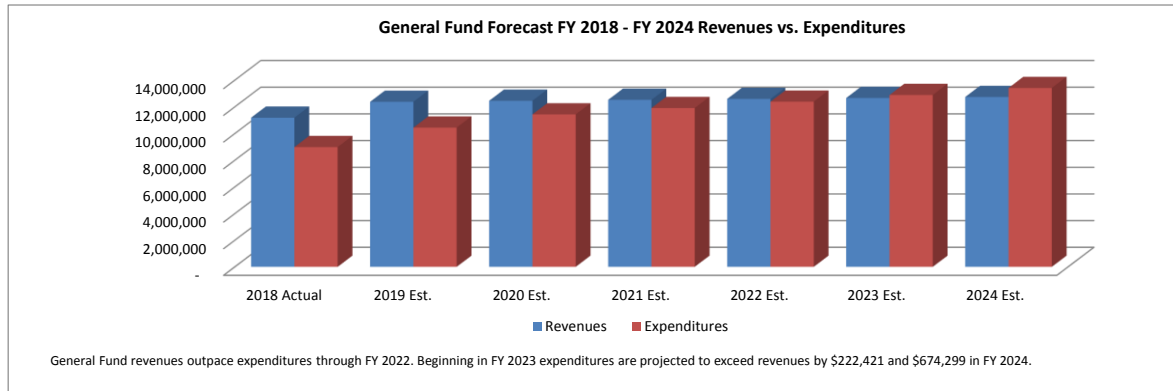
<b>Category/Type</b>	<b>Growth Assumption</b>
<b>Revenues</b>	
Property Taxes	3.0%
Sales and Home Rule Sales Taxes	1.0%
State-shared Taxes	Based upon 2,134 residents (2010 Census)
Utility Taxes	0.0%
Amusement Taxes	1.0%
Video gaming Taxes	1.0%
Off-track Betting Host Fees	0.0%
Hotel Taxes	0.0%
Franchise Fees	0.0%
Building Permits	0.25%
Fines & Forfeitures	0.0%
Antenna Income	5.0%
Interest Earnings & Investment Income	1.0%
Water Sales	1.0%
<b>Expenditures</b>	
Personnel	4.0%
Other Personnel Benefits	7.0%
Contractual Services	2.0%
Commodities	2.0%

CITY OF OAKBROOK TERRACE

General Fund	Last Yr's Est. to Actual Comparison			Multi-Year Forecast						Growth Assumption
	Estimated 17/18	Actual 17/18	% Diff	Estimated 18/19	Amended 19/20	20/21	21/22	22/23	23/24	
<b>Beginning Fund Balance</b>	6,661,039	6,661,039	0.0%	8,862,006	9,129,929	7,201,530	7,815,145	8,021,601	7,799,181	
<b>Revenues</b>										
Taxes	3,553,590	3,490,301	-1.8%	3,297,256	3,327,862	3,375,868	3,424,958	3,475,160	3,526,503	varies
Taxes Collected by OBT	2,593,929	2,624,694	1.2%	2,695,666	2,720,440	2,727,492	2,734,615	2,741,808	2,749,074	varies
Licenses & Permits	654,500	648,727	-0.9%	726,615	728,895	733,308	737,761	742,255	746,789	varies
Fines & Forfeitures	1,962,100	4,031,125	105.4%	5,166,561	5,154,300	5,154,300	5,154,300	5,154,300	5,154,300	varies
Sales & Service	253,250	255,661	1.0%	254,450	267,498	276,743	283,650	290,903	298,518	varies
Miscellaneous Revenue	116,493	134,222	15.2%	234,253	252,680	254,592	256,523	258,474	260,443	varies
<b>Total Revenues</b>	9,133,862	11,184,730	22.5%	12,374,801	12,451,675	12,522,304	12,591,807	12,662,899	12,735,628	varies
<b>Percentage Change</b>				10.6%	0.6%	0.6%	0.6%	0.6%	0.6%	
<b>Expenditures</b>										
Salaries & Wages	3,493,031	3,422,985	-2.0%	3,754,571	4,119,669	4,284,456	4,455,834	4,634,067	4,819,430	4.00%
Other Personnel Benefits	2,171,284	2,166,593	-0.2%	2,395,293	2,788,720	2,984,005	3,192,886	3,416,388	3,655,535	7.00%
Contractual Services	2,679,150	3,162,000	18.0%	4,050,117	4,293,890	4,379,768	4,467,363	4,556,710	4,647,845	2.00%
Commodities	224,184	217,740	-2.9%	204,907	186,725	190,460	194,269	198,154	202,117	2.00%
Capital Outlay	-	14,445	N/A	36,990	41,000	70,000	75,000	80,000	85,000	2.00%
<b>Total Expenditures</b>	8,567,649	8,983,763	4.9%	10,441,878	11,430,074	11,908,688	12,385,352	12,885,320	13,409,927	
<b>Percentage Change</b>				16.2%	9.5%	4.2%	4.0%	4.0%	4.1%	
<b>Projected Surplus/(Deficit)</b>	566,213	2,200,967	288.7%	1,932,923	1,021,601	613,615	206,456	(222,420)	(674,299)	
<b>Other Financing Sources (Uses)</b>										
Transfer to Water Fund - bond pay-off	-	-	-	(1,165,000)	-	-	-	-	-	
Transfer to Bus. Dist. - bond pay-off	-	-	-	-	(2,950,000)	-	-	-	-	
Transfer to Water Fund - replacement fund	-	-	-	(500,000)	-	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	-	-	-	(1,665,000)	(2,950,000)	-	-	-	-	
<b>Ending Fund Balance</b>	7,227,252	8,862,006	22.6%	9,129,929	7,201,530	7,815,145	8,021,601	7,799,181	7,124,882	
<b>Less: 40% Reserve Requirement</b>	(3,653,545)	(4,473,892)	22.5%	(4,949,920)	(4,980,670)	(5,008,921)	(5,036,723)	(5,065,160)	(5,094,251)	
<b>Remaining Fund Balance in Excess of Reserve</b>	3,573,707	4,388,114	22.8%	4,180,009	2,220,860	2,806,224	2,984,878	2,734,021	2,030,631	
<b>General Fund Revenue Detail</b>										
Taxes										
3015 - Police Pen. Prop. Taxes	951,600	951,271	0.0%	980,370	1,005,214	1,035,370	1,066,432	1,098,424	1,131,377	3.00%
3020 - Sales Taxes	1,818,000	1,766,356	-2.8%	1,785,000	1,785,000	1,802,850	1,820,879	1,839,087	1,857,478	1.00%
3025 - Use Tax	53,990	56,433	4.5%	61,886	67,648	67,648	67,648	67,648	67,648	0.00%
3029 - Electric Utility Tax	150,000	150,000	0.0%	-	-	-	-	-	-	0.00%
3030 - Telecom Tax	580,000	566,241	-2.4%	470,000	470,000	470,000	470,000	470,000	470,000	0.00%
<b>TOTAL</b>	3,553,590	3,490,301	-1.8%	3,297,256	3,327,862	3,375,868	3,424,958	3,475,160	3,526,503	
<b>Percentage Change</b>				-5.5%	0.9%	1.4%	1.5%	1.5%	1.5%	
<b>Taxes Collected By OBT</b>										
3110 - Income Tax	192,060	207,702	8.1%	208,919	215,001	215,001	215,001	215,001	215,001	0.00%
3120 - Replacement Tax	2,769	2,868	3.6%	2,892	3,084	3,084	3,084	3,084	3,084	0.00%
3130 - Road & Bridge Tax	4,100	4,097	-0.1%	6,655	6,655	6,655	6,655	6,655	6,655	0.00%
3140 - Amusement Tax	308,000	323,998	5.2%	423,200	423,200	427,432	431,706	436,023	440,384	1.00%
3145 - Video Gaming	230,000	227,956	-0.9%	263,500	282,000	284,820	287,668	290,545	293,450	1.00%
3150 - OTB Tax	250,000	244,216	-2.3%	204,000	204,000	204,000	204,000	204,000	204,000	0.00%
3160 - Hotel/Motel Tax	1,522,000	1,527,946	0.4%	1,503,500	1,503,500	1,503,500	1,503,500	1,503,500	1,503,500	0.00%
3160-01 Hotel Online Taxes	30,000	30,518	1.7%	27,900	27,900	27,900	27,900	27,900	27,900	0.00%
3161 - Hotel/Motel Extended	55,000	55,393	0.7%	55,100	55,100	55,100	55,100	55,100	55,100	0.00%
<b>TOTAL</b>	2,593,929	2,624,694	1.2%	2,695,666	2,720,440	2,727,492	2,734,615	2,741,808	2,749,074	
<b>Percentage Change</b>				2.7%	0.9%	0.3%	0.3%	0.3%	0.3%	
<b>Licenses &amp; Permits</b>										
3210 - Liquor License	93,000	92,513	-0.5%	110,840	97,820	98,065	98,310	98,555	98,802	0.25%
3220 - Business Licenses	132,000	126,253	-4.4%	121,000	121,000	121,303	121,606	121,910	122,215	0.25%
3221 - Massage Licenses	2,000	2,000	0.0%	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
3222 - Bus. Registration Fee	5,000	4,825	-3.5%	4,825	4,825	4,825	4,825	4,825	4,825	0.00%
3223 - Contractor Reg Fee	25,000	20,975	-16.1%	21,850	21,850	21,850	21,850	21,850	21,850	0.00%
3225 - Video Gaming License	61,200	54,350	-11.2%	66,300	81,600	82,416	83,240	84,073	84,913	1.00%
3230 - Other Licenses	17,100	16,725	-2.2%	17,000	17,000	17,000	17,000	17,000	17,000	0.00%
3240 - Franchise Fees	79,200	78,772	-0.5%	77,800	77,800	77,800	77,800	77,800	77,800	0.00%
3310 - Building Permits	240,000	252,314	5.1%	305,000	305,000	308,050	311,131	314,242	317,384	0.25%
<b>TOTAL</b>	654,500	648,727	-0.9%	726,615	728,895	733,308	737,761	742,255	746,789	
<b>Percentage Change</b>				12.0%	0.3%	0.6%	0.6%	0.6%	0.6%	
<b>Fines &amp; Forfeitures</b>										
3410 - Tickets	11,200	10,718	-4.3%	9,000	9,000	9,000	9,000	9,000	9,000	0.00%
3415 - Towing Fees	35,000	41,000	17.1%	30,000	30,000	30,000	30,000	30,000	30,000	0.00%
3416 - Traffic Light Enforcement Fines	1,800,000	3,855,775	114.2%	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0.00%
3420 - Court Fines	84,400	87,116	3.2%	80,000	80,000	80,000	80,000	80,000	80,000	0.00%
3421 - Admin Adjud Fees	4,300	3,000	-30.2%	15,261	3,000	3,000	3,000	3,000	3,000	0.00%
3422 - Business License Penalty	1,300	1,280	-1.5%	1,300	1,300	1,300	1,300	1,300	1,300	0.00%
3423 - E-Citation Tickets	900	1,014	12.7%	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
3425 - DUI Tech Fees	25,000	31,222	24.9%	30,000	30,000	30,000	30,000	30,000	30,000	0.00%
<b>TOTAL</b>	1,962,100	4,031,125	105.4%	5,166,561	5,154,300	5,154,300	5,154,300	5,154,300	5,154,300	0.00%
<b>Percentage Change</b>				28.2%	-0.2%	0.0%	0.0%	0.0%	0.0%	

CITY OF OAKBROOK TERRACE

General Fund	Last Yr's Est. to Actual Comparison			Multi-Year Forecast						Growth Assumption	
	Estimated 17/18	Actual 17/18	% Diff	Estimated 18/19	Amended 19/20	20/21	Projections		23/24		
Sales & Service											
3520 - Library Fees	3,500	3,474	-0.7%	3,400	3,400	3,400	3,400	3,400	3,400	3,400	0.00%
3525 - Rental Inspection Fees	12,750	19,000	49.0%	5,250	11,500	11,500	11,500	11,500	11,500	11,500	0.00%
3530 - Zoning Fees	22,000	17,735	-19.4%	24,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
3540 - Report Fees	1,600	1,720	7.5%	1,700	1,700	1,700	1,700	1,700	1,700	1,700	0.00%
3550 - Vehicle Seizures	-	-	0.0%	800	-	-	-	-	-	-	0.00%
3560 - Charges for Services	4,000	4,395	9.9%	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
3561 - Digital Sign Fees	90,000	90,000	0.0%	90,000	95,333	98,000	98,000	98,000	98,000	98,000	Increase per agreement
3570 - Antenna Income	119,400	119,337	-0.1%	125,300	131,565	138,143	145,050	152,303	159,918	159,918	0.00%
<b>TOTAL</b>	<b>253,250</b>	<b>255,661</b>	<b>1.0%</b>	<b>254,450</b>	<b>267,498</b>	<b>276,743</b>	<b>283,650</b>	<b>290,903</b>	<b>298,518</b>	<b>298,518</b>	
<b>Percentage Change</b>				<b>(0.00)</b>	<b>5.1%</b>	<b>3.5%</b>	<b>2.5%</b>	<b>2.6%</b>	<b>2.6%</b>		
Miscellaneous Revenue											
3625 - Recreation Fees	900	790	-12.2%	585	600	600	600	600	600	600	0.00%
3650 - Interest Earnings	42,000	49,632	18.2%	123,000	141,200	142,612	144,038	145,479	146,933	146,933	1.00%
3651 - Investment Income	15,000	14,921	-0.5%	50,000	50,000	50,500	51,005	51,515	52,030	52,030	1.00%
3660 - Misc Revenue	25,000	39,743	59.0%	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
3661 - July 4 Sponsor	26,500	21,700	-18.1%	22,300	22,300	22,300	22,300	22,300	22,300	22,300	0.00%
3663 - Dept. of Just. Vest	1,350	1,693	25.4%	1,026	1,026	1,026	1,026	1,026	1,026	1,026	0.00%
3666 - IPRF Safety Grant	5,743	5,743	0.0%	7,342	7,554	7,554	7,554	7,554	7,554	7,554	0.00%
3999 - Proceeds from Asset Disposal	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
<b>TOTAL</b>	<b>116,493</b>	<b>134,222</b>	<b>15.2%</b>	<b>234,253</b>	<b>252,680</b>	<b>254,592</b>	<b>256,523</b>	<b>258,474</b>	<b>260,443</b>	<b>260,443</b>	
<b>Percentage Change</b>				<b>74.5%</b>	<b>7.9%</b>	<b>0.8%</b>	<b>0.8%</b>	<b>0.8%</b>	<b>0.8%</b>		
<b>GENERAL FUND REVENUE TOTAL</b>	<b>9,133,862</b>	<b>11,184,730</b>	<b>22.5%</b>	<b>12,374,801</b>	<b>12,451,675</b>	<b>12,522,304</b>	<b>12,591,807</b>	<b>12,662,899</b>	<b>12,735,628</b>		



**CITY OF OAKBROOK TERRACE**  
**General Fund Expenditure History & Projections**

	08/09	09/10	10/11	11/12	Actuals			15/16	16/17	Actual	Avg. Annual
					12/13	13/14	14/15		17/18	Increase	
<b>General Fund Expenditures</b>											
Salaries & Wages*	2,824,323	2,807,462	2,802,513	2,802,161	2,782,529	2,889,125	3,087,258	3,265,242	3,268,144	3,422,985	
Percentage Change		-0.6%	-0.2%	0.0%	-0.7%	3.8%	6.9%	5.8%	0.1%	4.7%	2.2%
Other Personnel Benefits	1,245,194	1,259,072	1,320,466	1,351,890	1,267,130	1,526,418	1,843,792	1,957,145	2,045,176	2,166,593	
Percentage Change		1.1%	4.9%	2.4%	-6.3%	20.5%	20.8%	6.1%	4.5%	5.9%	6.7%
Contractual Services	2,111,086	1,810,329	1,605,774	1,574,427	1,677,393	1,528,105	1,602,457	1,574,806	1,726,314	3,162,000	
Percentage Change		-14.2%	-11.3%	-2.0%	6.5%	-8.9%	4.9%	-1.7%	9.6%	83.2%	7.3%
Commodities	214,401	196,394	207,203	201,118	216,242	241,993	176,757	214,026	207,735	217,740	
Percentage Change		-8.4%	5.5%	-2.9%	7.5%	11.9%	-27.0%	21.1%	-2.9%	4.8%	1.1%
Capital Outlay	51,712	8,960	10,439	65,165	13,028	13,154	61,132	16,908		14,445	
Total Expenditures	6,446,716	6,082,217	5,946,395	5,994,761	5,956,322	6,198,795	6,771,396	7,028,127	7,247,369	8,983,763	-
Percentage Change		-5.7%	-2.2%	0.8%	-0.6%	4.1%	9.2%	3.8%	3.1%	24.0%	4.1%

	Estimated	Amended	Projections			Growth	
	18/19	19/20	20/21	21/22	22/23	23/24	Assumption
<b>General Fund Expenditures</b>							
Salaries & Wages*	3,754,571	4,119,669	4,284,456	4,455,834	4,634,067	4,819,430	
Percentage Change	9.7%	9.7%	4.0%	4.0%	4.0%	4.0%	4.0%
Other Personnel Benefits	2,395,293	2,788,790	2,984,005	3,192,886	3,416,388	3,655,535	
Percentage Change	10.6%	16.4%	7.0%	7.0%	7.0%	7.0%	7.0%
Contractual Services	4,050,117	4,293,890	4,379,768	4,467,363	4,556,710	4,647,845	
Percentage Change	28.1%	6.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Commodities	204,907	186,725	190,460	194,269	198,154	202,117	
Percentage Change	-5.9%	-9%	2.0%	2.0%	2.0%	2.0%	2.0%
Capital Outlay	36,990	41,000	70,000	75,000	80,000	85,000	
Total Expenditures	10,441,878	11,430,074	11,908,688	12,385,352	12,885,320	13,409,927	
Percentage Change	16.23%	9.46%	4.19%	4.00%	4.04%	4.07%	

\*actuary used 3% for pension @ April 30, 2018

CITY OF OAKBROOK TERRACE

Multi-Year Forecast

	Actual 17/18	Estimated 18/19	Amended 19/20	20/21	Projections			Growth Assumption
					21/22	22/23	23/24	
<b>Water Fund</b>								
Beginning Fund Balance	4,801,158	4,768,227	5,466,135	5,526,274	5,538,631	5,525,599	5,485,907	
<b>Revenues</b>								
Taxes Collected by OBT	280,265	437,000	437,000	420,000	420,000	420,000	420,000	varies
Fines & Forfeitures	16,117	14,361	15,000	17,400	17,400	17,400	17,400	varies
Sales & Service	903,808	947,150	962,150	962,622	972,188	981,850	991,608	varies
Miscellaneous Revenue	2,725	13,102	14,966	15,115	15,265	15,416	15,570	varies
<b>Total Revenues</b>	<b>1,202,915</b>	<b>1,411,613</b>	<b>1,429,116</b>	<b>1,415,137</b>	<b>1,424,853</b>	<b>1,434,666</b>	<b>1,444,578</b>	
<b>Percentage Change</b>		<b>17.35%</b>	<b>1.24%</b>	<b>-0.98%</b>	<b>0.69%</b>	<b>0.69%</b>	<b>0.69%</b>	
<b>Expenditures</b>								
Salaries & Wages	247,469	258,823	267,740	278,450	289,588	301,171	313,218	4%
Other Personnel Benefits	91,169	111,821	117,960	126,217	135,052	144,506	154,621	7%
Contractual Services	575,111	577,123	710,099	724,301	738,787	753,563	768,634	2%
Commodities	22,588	24,450	31,690	32,324	32,970	33,630	34,302	2%
Capital Outlay (includes depreciation)	299,501	291,972	638,702	276,488	274,488	580,188	241,488	
<b>Total Expenditures</b>	<b>1,235,838</b>	<b>1,264,189</b>	<b>1,766,191</b>	<b>1,437,780</b>	<b>1,470,885</b>	<b>1,813,058</b>	<b>1,512,264</b>	
<b>Percentage Change</b>		<b>2.29%</b>	<b>39.71%</b>	<b>-18.59%</b>	<b>2.30%</b>	<b>23.26%</b>	<b>-16.59%</b>	
Add back: Capitalized Assets		50,484	397,214	35,000	33,000	338,700	-	
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(32,923)</b>	<b>197,908</b>	<b>60,139</b>	<b>12,357</b>	<b>(13,032)</b>	<b>(39,692)</b>	<b>(67,686)</b>	
<b>Other Financing Sources (Uses)</b>								
Transfer from General Fund - bond pay-off	-	1,165,000	-	-	-	-	-	
Transfer Out - Pay-off 2010 bonds	-	(1,165,000)	-	-	-	-	-	
Transfer from General Fund - replacement fund	-	500,000	-	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Ending Fund Balance</b>	<b>4,768,227</b>	<b>5,466,135</b>	<b>5,526,274</b>	<b>5,538,631</b>	<b>5,525,599</b>	<b>5,485,907</b>	<b>5,418,221</b>	
<b>Water Fund Revenue Detail</b>								
<b>Taxes Collected By OBT</b>								
3030 - Electric Utility Tax	280,265	437,000	437,000	420,000	420,000	420,000	420,000	0.00%
<b>TOTAL</b>	<b>280,265</b>	<b>437,000</b>	<b>437,000</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>	
<b>Percentage Change</b>		<b>55.92%</b>	<b>0.00%</b>	<b>-3.89%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	
<b>Fines &amp; Forfeitures</b>								
3750 - Penalties/Fines	16,117	14,361	15,000	17,400	17,400	17,400	17,400	0.00%
<b>TOTAL</b>	<b>16,117</b>	<b>14,361</b>	<b>15,000</b>	<b>17,400</b>	<b>17,400</b>	<b>17,400</b>	<b>17,400</b>	
<b>Percentage Change</b>		<b>-10.90%</b>	<b>4.45%</b>	<b>16.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	
<b>Sales &amp; Service</b>								
3710 - Sale of Water	903,808	947,150	947,150	956,622	966,188	975,850	985,608	1.00%
3715 - Water Meter Sales	-	-	5,000	1,000	1,000	1,000	1,000	0.00%
3720 - Tap-On fees	-	-	10,000	5,000	5,000	5,000	5,000	0.00%
<b>TOTAL</b>	<b>903,808</b>	<b>947,150</b>	<b>962,150</b>	<b>962,622</b>	<b>972,188</b>	<b>981,850</b>	<b>991,608</b>	
<b>Percentage Change</b>		<b>4.80%</b>	<b>1.58%</b>	<b>0.05%</b>	<b>0.99%</b>	<b>0.99%</b>	<b>0.99%</b>	
<b>Miscellaneous Revenue</b>								
3650 - Interest Earnings	2,675	12,927	14,866	15,015	15,165	15,316	15,470	1.00%
3660 - Misc Revenue	50	175	100	100	100	100	100	0.00%
<b>TOTAL</b>	<b>2,725</b>	<b>13,102</b>	<b>14,966</b>	<b>15,115</b>	<b>15,265</b>	<b>15,416</b>	<b>15,570</b>	
<b>Percentage Change</b>		<b>380.81%</b>	<b>14.23%</b>	<b>0.99%</b>	<b>0.99%</b>	<b>0.99%</b>	<b>0.99%</b>	
<b>WATER FUND REVENUE TOTAL</b>	<b>1,202,915</b>	<b>1,411,613</b>	<b>1,429,116</b>	<b>1,415,136</b>	<b>1,424,853</b>	<b>1,434,666</b>	<b>1,444,578</b>	

**CITY OF OAKBROOK TERRACE**  
**Water Fund Expenses History and Projections**

	ACTUALS										Avg. Annual Increase
	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	
<b>Water Fund Expenditures</b>											
Salaries & Wages*	253,206	227,093	230,774	215,380	198,963	221,328	200,961	223,336	234,555	247,469	
Percentage Change		-10.3%	1.6%	-6.7%	-7.6%	11.2%	-9.2%	11.1%	5.0%	5.5%	0.1%
Other Personnel Benefits	84,898	86,640	89,549	88,221	77,215	98,194	85,539	109,821	98,525	91,169	
Percentage Change		2.1%	3.4%	-1.5%	-12.5%	27.2%	-12.9%	28.4%	-10.3%	-7.5%	1.8%
Contractual Services	243,563	258,481	247,067	263,381	328,996	440,270	505,591	687,277	537,439	575,111	
Percentage Change		6.1%	-4.4%	6.6%	24.9%	33.8%	14.8%	35.9%	-21.8%	7.0%	11.4%
Commodities	36,131	24,562	15,469	25,777	33,094	35,809	33,458	25,522	31,042	22,588	
Percentage Change		-32.0%	-37.0%	66.6%	28.4%	8.2%	-6.6%	-23.7%	21.6%	-27.2%	-0.2%
Capital Outlay	122,508	88,789	145,369	124,249	360,286	729,273	346,201	525,658	307,409	299,501	
Total Expenditures	740,306	685,565	728,228	717,008	998,554	1,524,874	1,171,750	1,571,614	1,208,970	1,235,838	-
Percentage Change		-7.4%	6.2%	-1.5%	39.3%	52.7%	-23.2%	34.1%	-23.1%	2.2%	8.8%

	Estimated	Amended	Projections				Growth Assumption
	18/19	19/20	20/21	21/22	22/23	23/24	
<b>Water Fund Expenditures</b>							
Salaries & Wages*	258,823	267,740	278,450	289,588	301,171	313,218	
Percentage Change	4.6%	3.4%	4.0%	4.0%	4.0%	4.0%	4.0%
Other Personnel Benefits	111,821	117,960	126,217	135,052	144,506	154,621	7.0%
Percentage Change	22.7%	5.5%	7.0%	7.0%	7.0%	7.0%	7.0%
Contractual Services	577,123	710,099	724,301	738,787	753,563	768,634	2.0%
Percentage Change	0.3%	23.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Commodities	24,450	31,690	32,324	32,970	33,630	34,302	2.0%
Percentage Change	8.2%	30%	2.0%	2.0%	2.0%	2.0%	2.0%
Capital Outlay (incl. depreciation)	291,972	638,702	276,488	274,488	580,188	241,488	
Total Expenditures	1,264,189	1,766,191	1,437,780	1,470,885	1,813,058	1,512,264	
Percentage Change	2.29%	39.71%	-18.59%	2.30%	23.26%	-16.59%	

\*actuary used 3% for pension @ April 30, 2018



CITY OF OAKBROOK TERRACE

Multi-Year Forecast

	Actual 17/18	Estimated 18/19	Amended 19/20	20/21	Projections			Growth Assumption
					21/22	22/23	23/24	
<b>Motor Fuel Tax Fund</b>								
Beginning Fund Balance	405,047	427,598	457,560	476,074	493,375	509,422	524,172	
<b>Revenues</b>								
Motor Fuel Taxes	54,487	54,524	54,310	54,310	54,310	54,310	54,310	0.00%
Interest Earnings	4,540	8,438	9,704	9,801	9,899	9,998	10,098	1.00%
Total Revenues	59,027	62,962	64,014	64,111	64,209	64,308	64,408	
Percentage Change		6.67%	1.67%	0.15%	0.15%	0.15%	0.16%	
<b>Expenditures</b>								
Salaries & Wages	19,737	20,000	20,000	20,800	21,632	22,497	23,397	4%
Contractual Services	6,304	500	500	510	520	531	541	2%
Commodities	10,435	12,500	25,000	25,500	26,010	26,530	27,061	2%
Capital Outlay (includes depreciation)	-	-	-	-	-	-	-	
Total Expenditures	36,476	33,000	45,500	46,810	48,162	49,558	50,999	
Percentage Change		-9.53%	37.88%	2.88%	2.89%	2.90%	2.91%	
Excess (Deficiency) of Revenues over Expenditures	22,551	29,962	18,514	17,301	16,047	14,750	13,409	
Ending Fund Balance	427,598	457,560	476,074	493,375	509,422	524,172	537,581	

CITY OF OAKBROOK TERRACE

	Multi-Year Forecast							Growth Assumption
	Actual 17/18	Estimated 18/19	Amended 19/20	20/21	Projections		23/24	
	21/22	22/23						
<b>Capital Improvement Fund</b>								
Beginning Fund Balance	1,730,100	2,877,737	2,484,969	1,983,412	2,909,842	4,106,880	5,264,234	
<b>Revenues</b>								
Home Rule Sales Tax	1,636,902	1,672,000	1,672,000	1,688,720	1,705,607	1,722,663	1,739,890	1.00%
Interest Earnings	43,190	55,600	62,650	63,277	63,909	64,548	65,194	1.00%
Total Revenues	1,680,092	1,727,600	1,734,650	1,751,997	1,769,516	1,787,212	1,805,084	
<i>Percentage Change</i>		2.83%	0.41%	1.00%	1.00%	1.00%	1.00%	
<b>Expenditures*</b>								
Debt Service Expense	345,350	345,450	350,450	347,650	344,700	351,600	353,050	
Professional/Technical	826	536	536	536	536	536	536	
Equipment	58,539	116,858	169,090	116,781	32,242	32,722	43,350	
Buildings	5,354	-	-	-	-	-	-	
Vehicles	13,300	295,456	33,000	39,000	115,000	165,000	-	
Infrastructure	109,085	1,362,067	1,683,131	321,600	80,000	80,000	80,000	
Total Expenditures	532,454	2,120,367	2,236,207	825,567	572,478	629,858	476,936	
<i>Percentage Change</i>		298.23%	5.46%	-63.08%	-30.66%	10.02%	-24.28%	
Excess (Deficiency) of Revenues over Expenditures	1,147,638	(392,767)	(501,557)	926,430	1,197,038	1,157,354	1,328,148	
Ending Fund Balance	2,877,737	2,484,969	1,983,412	2,909,842	4,106,880	5,264,234	6,592,381	

\*Expenditures are based upon equipment and projects included in the City's Capital Improvement Plan.

CITY OF OAKBROOK TERRACE

Multi-Year Forecast

	Actual	Estimated	Amended	Projections				Growth
	17/18	18/19	19/20	20/21	21/22	22/23	23/24	Assumption
<b>2010 &amp; 2012 Business District Funds</b>								
<b>Beginning Fund Balance</b>	531,652	548,364	545,621	217,514	519,457	805,923	1,052,468	
<b>Revenues</b>								
Sales Tax	382,275	381,400	381,400	385,214	389,066	392,957	396,886	1.00%
Business Tax	75,951	78,200	78,200	78,982	79,772	80,570	81,375	1.00%
Home Rule Sales Tax	75,802	78,200	78,200	78,982	79,772	80,570	81,375	1.00%
Interest Earnings	3,635	7,898	9,084	9,175	9,267	9,359	9,453	1.00%
<b>Total Revenues</b>	537,663	545,698	546,884	552,353	557,876	563,455	569,090	
<b>Percentage Change</b>		1.49%	0.22%	1.00%	1.00%	1.00%	1.00%	
<b>Expenditures</b>								
Interest - 2010 & 2012 Debt Service	223,486	215,936	207,486	74,510	70,510	66,010	60,260	
Principal - 2010 & 2012 Debt Service	295,000	330,000	360,000	175,000	200,000	250,000	250,000	
Professional Services	2,461	2,505	2,505	900	900	900	900	
<b>Total Expenditures</b>	520,947	548,441	569,991	250,410	271,410	316,910	311,160	
<b>Percentage Change</b>		5.28%	3.93%	-56.07%	8.39%	16.76%	-1.81%	
<b>Excess (Deficiency) of Revenues over Expenditures</b>	16,716	(2,743)	(23,107)	301,943	286,466	246,545	257,930	
Other Financing Sources - Transfer In from General Fund	-	-	2,950,000	-	-	-	-	
Other Financing Uses - Pay-off 2010A & 2010B Bonds	-	-	(3,255,000)	-	-	-	-	
<b>Net Change in Fund Balance</b>	16,716	(2,743)	(328,107)	301,943	286,466	246,545	257,930	
<b>Ending Fund Balance</b>	548,364	545,621	217,514	519,457	805,923	1,052,468	1,310,398	

# Financial Policies

**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

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- 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

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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

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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:



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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.

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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

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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

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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.

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**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-

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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

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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

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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.

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- 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 it’s 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

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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

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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.

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(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.

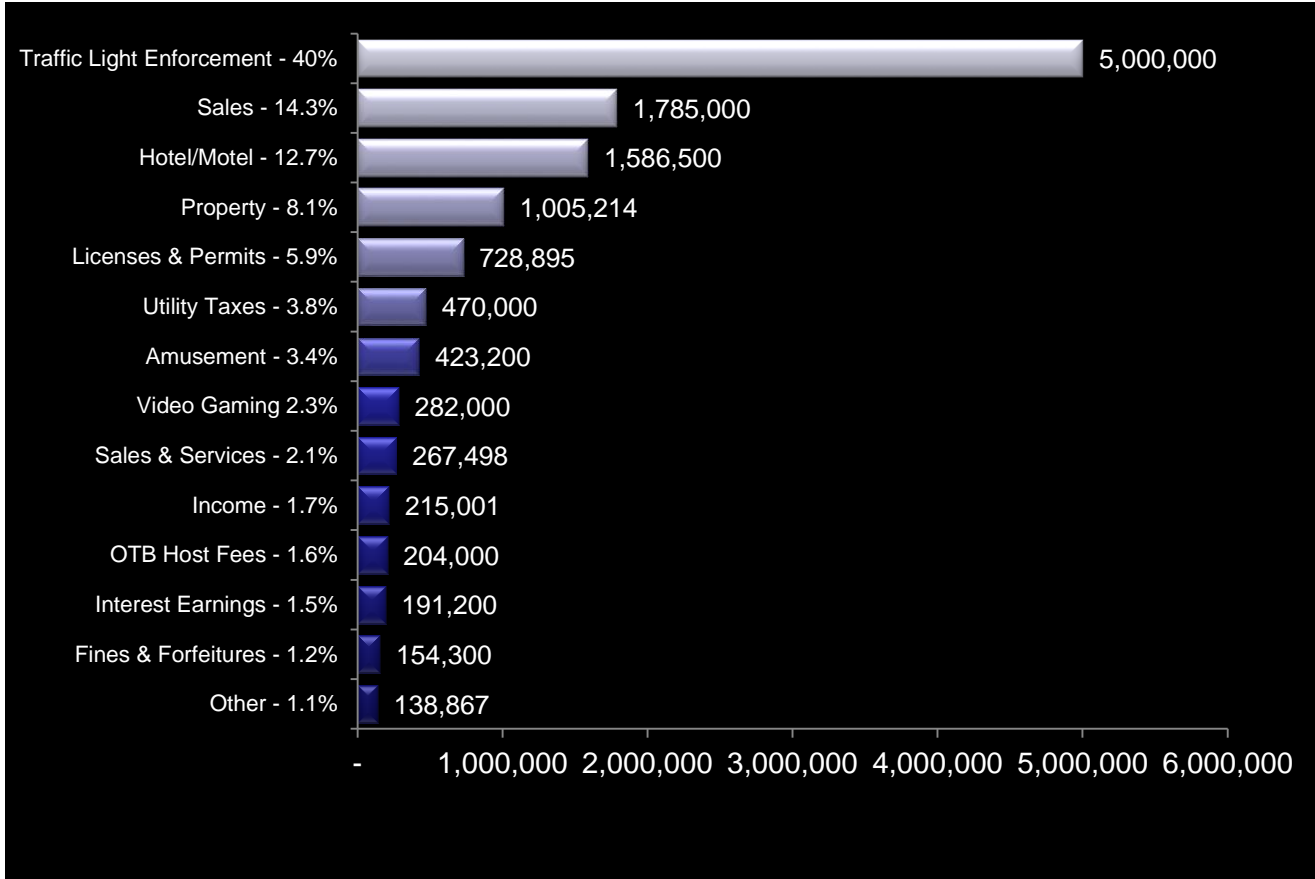
(3) All change orders resulting in increases in public works contracts, which exceed a total of 10% of the awarded contract amount, shall be submitted by the City Administrator to the City Council for approval.

(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.

# General Fund

# FY 2020 Revenue Sources – General Fund



Traffic Light Enforcement revenue is projected at \$5 million comprising 40% of total revenues. Sales taxes represent the City’s second largest revenue sources at 14% with \$1.785 million expected for FY 2020. Hotel and Motel taxes are the third largest revenue source at 12.7% with \$1.6 million estimated for FY 2020. Total estimated revenues for FY 2019 is \$12,451,675.

**CITY OF OAKBROOK TERRACE  
CORPORATE FUND REVENUE  
2019/2020 BUDGET**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% of Total
<b>Taxes</b>	\$ 4,049,196	\$ 3,490,301	\$ 3,423,658	\$ 3,297,256	\$ 3,327,862	\$ 3,327,862	26.7%
<b>Taxes Collected by OBТ</b>	\$ 2,490,938	\$ 2,624,694	\$ 2,639,359	\$ 2,695,666	\$ 2,720,440	\$ 2,720,440	21.8%
<b>Licenses &amp; Permits</b>	\$ 675,245	\$ 648,727	\$ 643,200	\$ 726,615	\$ 728,895	\$ 728,895	5.9%
<b>Fines &amp; Forfeitures</b>	\$ 189,511	\$ 4,031,125	\$ 2,758,800	\$ 5,166,561	\$ 5,154,300	\$ 5,154,300	41.4%
<b>Sales &amp; Service</b>	\$ 280,813	\$ 255,661	\$ 257,150	\$ 254,450	\$ 267,498	\$ 267,498	2.1%
<b>Miscellaneous Revenue</b>	\$ 70,385	\$ 134,222	\$ 112,842	\$ 234,253	\$ 252,680	\$ 252,680	2.0%
<b>CORPORATE FUND TOTAL</b>	<b>\$ 7,756,087</b>	<b>\$ 11,184,731</b>	<b>\$ 9,835,009</b>	<b>\$ 12,374,801</b>	<b>\$ 12,451,675</b>	<b>\$ 12,451,675</b>	<b>100.0%</b>

<b>Taxes</b>							
3015 - Police Pen. Prop. Taxes	\$ 930,468	\$ 951,271	\$ 979,534	\$ 980,370	\$ 1,005,214	\$ 1,005,214	8.1%
3020 - Sales Taxes	\$ 2,330,499	\$ 1,766,356	\$ 1,818,000	\$ 1,785,000	\$ 1,785,000	\$ 1,785,000	14.3%
3025 - Use Tax	\$ 52,524	\$ 56,433	\$ 56,124	\$ 61,886	\$ 67,648	\$ 67,648	0.5%
3029 - Electric Utility Tax	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	0.0%
3030 - Telecom Tax	\$ 585,704	\$ 566,241	\$ 570,000	\$ 470,000	\$ 470,000	\$ 470,000	3.8%
<b>TOTAL</b>	<b>\$ 4,049,196</b>	<b>\$ 3,490,301</b>	<b>\$ 3,423,658</b>	<b>\$ 3,297,256</b>	<b>\$ 3,327,862</b>	<b>\$ 3,327,862</b>	<b>26.7%</b>

<b>Taxes Collected By OBТ</b>					\$ 100.75	\$ 100.75	
3110 - Income Tax	\$ 201,210	\$ 207,702	\$ 204,437	\$ 208,919	\$ 215,001	\$ 215,001	1.7%
3120 - Replacement Tax	\$ 3,550	\$ 2,868	\$ 3,097	\$ 2,892	\$ 3,084	\$ 3,084	0.0%
3130 - Road & Bridge Tax	\$ 2,175	\$ 4,097	\$ 4,100	\$ 6,655	\$ 6,655	\$ 6,655	0.1%
3140 - Amusement Tax	\$ 261,380	\$ 323,998	\$ 326,725	\$ 423,200	\$ 423,200	\$ 423,200	3.4%
3145 - Video Gaming	\$ 192,110	\$ 227,956	\$ 244,000	\$ 263,500	\$ 282,000	\$ 282,000	2.3%
3150 - OTB Tax	\$ 158,744	\$ 244,216	\$ 250,000	\$ 204,000	\$ 204,000	\$ 204,000	1.6%
3160 - Hotel/Motel Tax	\$ 1,556,389	\$ 1,527,946	\$ 1,522,000	\$ 1,503,500	\$ 1,503,500	\$ 1,503,500	12.1%
3160-01 Hotel Online Taxes	\$ 25,411	\$ 30,518	\$ 30,000	\$ 27,900	\$ 27,900	\$ 27,900	0.2%
3161 - Hotel/Motel Extended	\$ 89,969	\$ 55,393	\$ 55,000	\$ 55,100	\$ 55,100	\$ 55,100	0.4%
<b>TOTAL</b>	<b>\$ 2,490,938</b>	<b>\$ 2,624,694</b>	<b>\$ 2,639,359</b>	<b>\$ 2,695,666</b>	<b>\$ 2,720,440</b>	<b>\$ 2,720,440</b>	<b>21.8%</b>

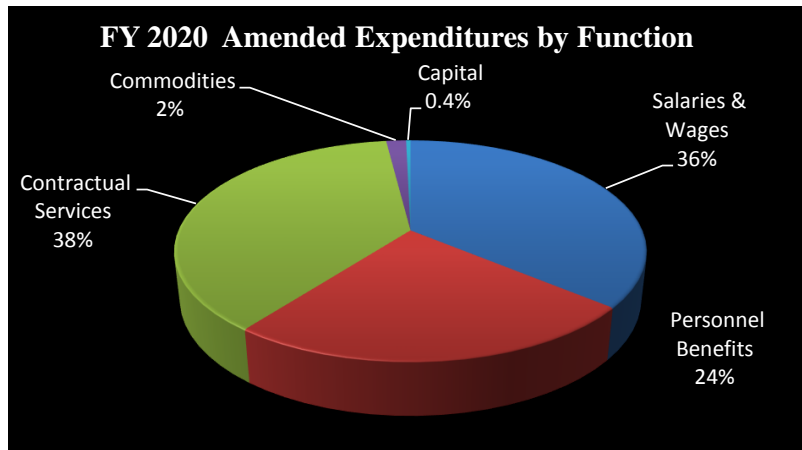
<b>Licenses &amp; Permits</b>							
3210 - Liquor License	\$ 97,453	\$ 92,513	\$ 96,700	\$ 110,840	\$ 97,820	\$ 97,820	0.8%
3220 - Business Licenses	\$ 132,973	\$ 126,253	\$ 132,000	\$ 121,000	\$ 121,000	\$ 121,000	1.0%
3221 - Massage Licenses	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
3222 - Bus. Registration Fee	\$ 4,225	\$ 4,825	\$ 5,000	\$ 4,825	\$ 4,825	\$ 4,825	0.0%
3223 - Contractor Reg Fee	\$ 25,400	\$ 20,975	\$ 25,000	\$ 21,850	\$ 21,850	\$ 21,850	0.2%
3225 - Video Gaming License	\$ 54,108	\$ 54,350	\$ 61,200	\$ 66,300	\$ 81,600	\$ 81,600	0.7%
3230 - Other Licenses	\$ 17,075	\$ 16,725	\$ 17,100	\$ 17,000	\$ 17,000	\$ 17,000	0.1%
3240 - Franchise Fees	\$ 76,747	\$ 78,772	\$ 79,200	\$ 77,800	\$ 77,800	\$ 77,800	0.6%
3310 - Building Permits	\$ 265,263	\$ 252,314	\$ 225,000	\$ 305,000	\$ 305,000	\$ 305,000	2.4%
<b>TOTAL</b>	<b>\$ 675,245</b>	<b>\$ 648,727</b>	<b>\$ 643,200</b>	<b>\$ 726,615</b>	<b>\$ 728,895</b>	<b>\$ 728,895</b>	<b>5.9%</b>

**CITY OF OAKBROOK TERRACE  
CORPORATE FUND REVENUE  
2019/2020 BUDGET**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% of Total
<b>Fines &amp; Forfeitures</b>							
3410 - Tickets	\$ 8,340	\$ 10,718	\$ 11,200	\$ 9,000	\$ 9,000	\$ 9,000	0.1%
3415 - Towing Fees	\$ 46,000	\$ 41,000	\$ 35,000	\$ 30,000	\$ 30,000	\$ 30,000	0.2%
3416 - Traffic Light Enforcement Fines	\$ -	\$ 3,855,775	\$ 2,600,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	40.2%
3420 - Court Fines	\$ 101,063	\$ 87,116	\$ 84,400	\$ 80,000	\$ 80,000	\$ 80,000	0.6%
3421 - Admin Adjud Fees	\$ 300	\$ 3,000	\$ 1,000	\$ 15,261	\$ 3,000	\$ 3,000	0.0%
3422 - Business License Penalty	\$ 890	\$ 1,280	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	0.0%
3423 - E-Citation Tickets	\$ 1,187	\$ 1,014	\$ 900	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
3425 - DUI Tech Fees	\$ 31,731	\$ 31,222	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	0.2%
<b>TOTAL</b>	<b>\$ 189,511</b>	<b>\$ 4,031,125</b>	<b>\$ 2,758,800</b>	<b>\$ 5,166,561</b>	<b>\$ 5,154,300</b>	<b>\$ 5,154,300</b>	<b>41.4%</b>
<b>Sales &amp; Service</b>							
3520 - Library Fees	\$ 3,439	\$ 3,474	\$ 3,500	\$ 3,400	\$ 3,400	\$ 3,400	0.0%
3525 - Rental Inspection Fees	\$ 13,600	\$ 19,000	\$ 12,750	\$ 5,250	\$ 11,500	\$ 11,500	0.1%
3530 - Zoning Fees	\$ 55,655	\$ 17,735	\$ 20,000	\$ 24,000	\$ 20,000	\$ 20,000	0.2%
3540 - Report Fees	\$ 1,696	\$ 1,720	\$ 1,600	\$ 1,700	\$ 1,700	\$ 1,700	0.0%
3550 - Vehicle Seizures	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	0.0%
3560 - Charges for Services	\$ 2,768	\$ 4,395	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
3561 - Digital Sign Fees	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 95,333	\$ 95,333	0.8%
3570 - Antenna Income	\$ 113,655	\$ 119,337	\$ 125,300	\$ 125,300	\$ 131,565	\$ 131,565	1.1%
<b>TOTAL</b>	<b>\$ 280,813</b>	<b>\$ 255,661</b>	<b>\$ 257,150</b>	<b>\$ 254,450</b>	<b>\$ 267,498</b>	<b>\$ 267,498</b>	<b>2.1%</b>
<b>Miscellaneous Revenue</b>							
3625 - Recreation Fees	\$ 470	\$ 790	\$ 900	\$ 585	\$ 600	\$ 600	0.0%
3650 - Interest Earnings	\$ 14,292	\$ 49,632	\$ 42,000	\$ 123,000	\$ 141,200	\$ 141,200	1.1%
3651 - Investment Income	\$ 6,325	\$ 14,921	\$ 15,000	\$ 50,000	\$ 50,000	\$ 50,000	0.4%
3660 - Misc Revenue	\$ 21,746	\$ 39,743	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	0.2%
3661 - July 4 Sponsor	\$ 16,750	\$ 21,700	\$ 22,000	\$ 22,300	\$ 22,300	\$ 22,300	0.2%
3663 - Dept. of Just. Vest	\$ 342	\$ 1,693	\$ 600	\$ 1,026	\$ 1,026	\$ 1,026	0.0%
3665 - IL Safe Highway Reim	\$ 5,556	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
3666 - IPRF Safety Grant	\$ 4,904	\$ 5,743	\$ 7,342	\$ 7,342	\$ 7,554	\$ 7,554	0.1%
3999 - Proceeds from Asset Disposal	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	0.1%
<b>TOTAL</b>	<b>\$ 70,385</b>	<b>\$ 134,222</b>	<b>\$ 112,842</b>	<b>\$ 234,253</b>	<b>\$ 252,680</b>	<b>\$ 252,680</b>	<b>2.0%</b>
<b>FUND TOTAL</b>	<b>\$ 7,756,087</b>	<b>\$ 11,184,731</b>	<b>\$ 9,835,009</b>	<b>\$ 12,374,801</b>	<b>\$ 12,451,675</b>	<b>\$ 12,451,675</b>	<b>100.0%</b>

**Expenditures by Department/Function for  
General Fund Operating Amended Budget  
2019-2020 Budget**

	<b>Salaries &amp; Wages</b>	<b>Other Personnel Benefits</b>	<b>Contractual Services</b>	<b>Commodities</b>	<b>Capital Expenditures</b>	<b>Total</b>	<b>% of Total</b>
Executive Management	\$ 441,114	\$ 139,664	\$ 394,650	\$ 10,900	\$ -	\$ 986,328	8.6%
Police Department	2,787,846	2,336,578	434,275	84,575	41,000	5,684,275	49.7%
Building & Zoning	307,638	121,613	137,700	4,900	-	571,851	5.0%
Streets Division	367,308	147,184	182,779	58,640	-	755,910	6.6%
Tourism			167,297		-	167,297	1.5%
Police Commission	9,000	689	7,675	610	-	17,974	0.2%
Finance Department	133,768	37,201	283,257	25,600	-	479,827	4.2%
Economic Development			330,000			330,000	2.9%
Traffic Light Enforcement	72,995	5,861	2,356,257	1,500		2,436,612	21.3%
<b>TOTAL</b>	<b>\$ 4,119,669</b>	<b>\$ 2,788,790</b>	<b>\$ 4,293,890</b>	<b>\$ 186,725</b>	<b>\$ 41,000</b>	<b>\$ 11,430,074</b>	<b>100%</b>



Salaries & Other Personnel Benefits combined represent 60% of all expenditures for the General Fund's Amended FY 2020 Budget.

**HISTORICAL DATA BY FUNCTION**

	<b>Actual 16/17</b>	<b>Actual 17/18</b>	<b>Budget 18/19</b>	<b>Estimated 18/19</b>	<b>Amended 19/20</b>	<b>% Change from FY 2019 Est.</b>
Salaries & Wages	\$ 3,268,144	\$ 3,422,985	\$ 3,689,023	\$ 3,754,571	\$ 4,119,669	9.7%
Other Personnel Benefits	2,045,176	2,166,593	2,411,786	2,395,293	2,788,790	16.4%
Contractual Services	1,726,314	3,162,000	2,711,314	4,050,117	4,293,890	6.0%
Commodities	207,735	217,740	190,461	204,907	186,725	-8.9%
Capital Expenditures		14,445	68,000	36,990	41,000	10.8%
<b>TOTAL</b>	<b>\$ 7,247,369</b>	<b>\$ 8,983,763</b>	<b>\$ 9,070,581</b>	<b>\$ 10,441,878</b>	<b>\$ 11,430,074</b>	<b>9.5%</b>
<b>Percentage Change (%)</b>		<b>23.96%</b>	<b>0.97%</b>	<b>16.2%</b>	<b>9.5%</b>	

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



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

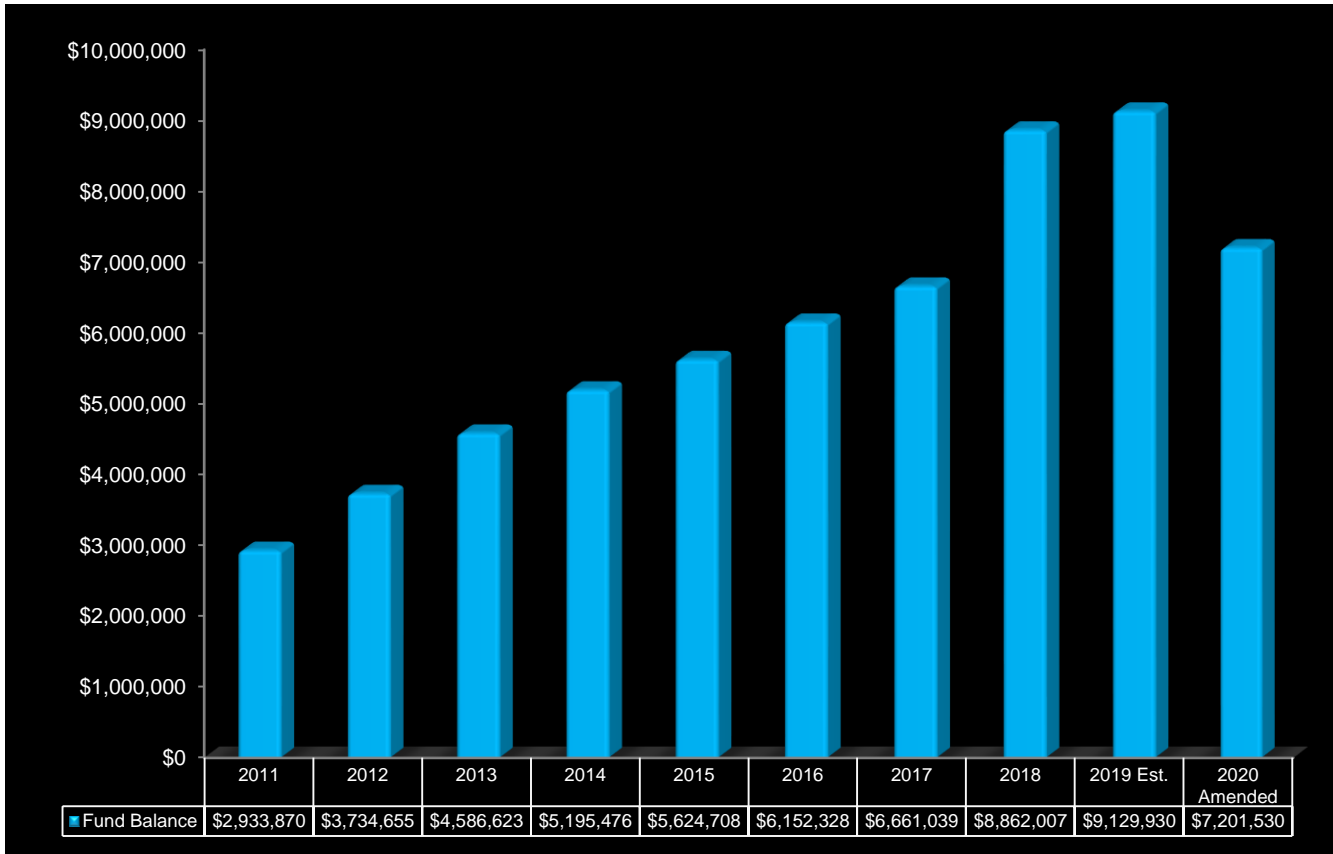
	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change from FY 19 Estimate
<b>REVENUE</b>							
Taxes	\$ 4,049,196	\$ 3,490,301	\$ 3,423,658	\$ 3,297,256	\$ 3,327,862	\$ 3,327,862	0.9%
Taxes Collected by OBT	2,490,938	2,624,694	2,639,359	2,695,666	2,720,440	2,720,440	0.9%
Licenses & Permits	675,245	648,727	643,200	726,615	728,895	728,895	0.3%
Fines & Forfeitures	189,511	4,031,125	2,758,800	5,166,561	5,154,300	5,154,300	-0.2%
Sales & Service	280,813	255,661	257,150	254,450	267,498	267,498	5.1%
Miscellaneous Revenues	70,385	134,222	112,842	234,253	252,680	252,680	7.9%
<b>TOTAL</b>	<b>\$ 7,756,087</b>	<b>\$ 11,184,731</b>	<b>\$ 9,835,009</b>	<b>\$ 12,374,801</b>	<b>\$ 12,451,675</b>	<b>\$ 12,451,675</b>	<b>0.6%</b>
<b>EXPENDITURES</b>							
Executive Management	\$ 973,359	\$ 963,384	\$ 901,761	\$ 907,893	\$ 974,653	\$ 986,328	8.6%
Police Department	4,533,222	4,652,433	5,063,674	5,066,368	5,662,751	5,684,274	12.2%
Building and Zoning	414,818	466,237	554,724	530,793	561,704	571,851	7.7%
Streets Division	555,472	550,486	653,778	635,117	743,843	755,911	19.0%
Tourism	169,896	166,971	169,133	171,297	167,297	167,297	-2.3%
Police Commission	8,648	5,265	16,135	17,170	17,974	17,974	4.7%
Finance	399,169	381,605	450,667	445,431	475,227	479,828	7.7%
Economic Development	191,288	187,622	234,167	234,333	330,000	330,000	40.8%
Traffic Light Enforcement	1,500	1,609,765	1,026,542	2,433,476	2,434,539	2,436,612	0.1%
<b>TOTAL</b>	<b>\$ 7,247,372</b>	<b>\$ 8,983,766</b>	<b>\$ 9,070,581</b>	<b>\$ 10,441,878</b>	<b>\$ 11,367,988</b>	<b>\$ 11,430,075</b>	<b>9.5%</b>
Excess(Deficiency) of Revenues over Expenditures	\$ 508,715	\$ 2,200,965	\$ 764,428	\$ 1,932,923	\$ 1,083,687	\$ 1,021,600	-47.1%
Other Financing Sources (Uses)							
Transfer To Water Fund to Pay-off 2010 Bonds			\$ (1,165,000)	\$ (1,165,000)			
Transfer to Water Fund to Establish a Capital Replacement Fund			\$ (500,000)	\$ (500,000)			
Transfer To Business District To Pay-off 2010A & 2010B Bonds			\$ (1,100,000)		\$ (2,950,000)	\$ (2,950,000)	
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (2,765,000)	\$ (1,665,000)	\$ (2,950,000)	\$ (2,950,000)	
Net Change In Fund Balances	\$ 508,715	\$ 2,200,965	\$ (2,000,572)	\$ 267,923	\$ (1,866,313)	\$ (1,928,400)	
May 1	\$ 6,152,326	\$ 6,661,041	\$ 8,862,007	\$ 8,862,007	\$ 9,129,930	\$ 9,129,930	3.0%
April 30	\$ 6,661,041	\$ 8,862,007	\$ 6,861,435	\$ 9,129,930	\$ 7,263,617	\$ 7,201,530	-20.4%

FY 2017 - includes an unassigned fund balance of \$6,379,449

FY 2018 - includes an unassigned fund balance of \$8,575,827

# General Fund

## Fund Balance – Increase/Decrease from Prior Year

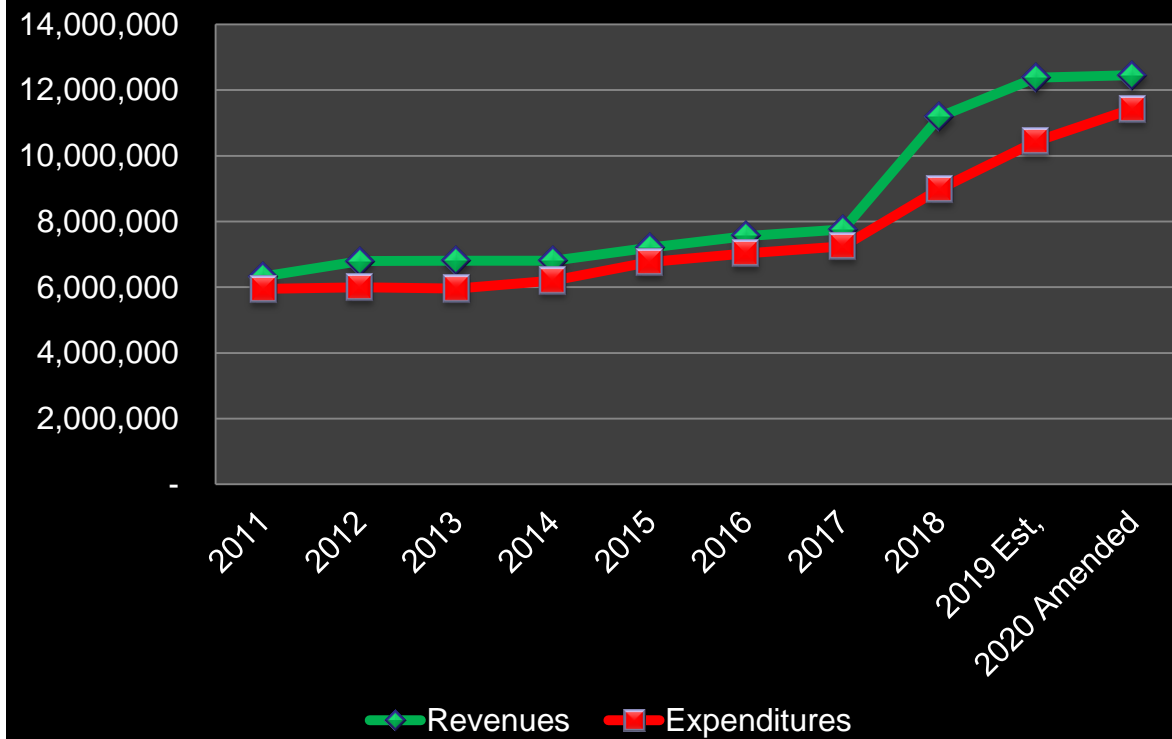


The FY 2018 General Fund's fund balance increased 33% or \$2.2 million from FY 2017. The FY 2018 fund balance was \$8,862,007 of which \$8,575,827 was unassigned meaning this amount was not restricted, committed, or assigned to a specific purpose. Of the remaining fund balance, \$218,348 was set aside for prepaid items, \$48,054 for inventories, and \$19,778 was restricted for DUI equipment uses.

The FY 2019 fund balance is estimated to increase by \$267,923 and the FY 2020 fund balance is estimated to decrease by \$1.9. This decrease is due to the one-time transfer of \$2.9 million to the Business District Fund to pay-off the 2010 A and 2010 B Business District bonds. This one-time transfer reduces interest costs by \$1,008,460. Even with this transfer, the fund balance still exceeds reserve requirements.

FY	Fund Balance	Surplus / Deficit	% Change
2011 Actual	2,933,870		
2012 Actual	3,734,655	800,785	27.3%
2013 Actual	4,586,623	851,968	22.8%
2014 Actual	5,195,476	608,853	13.3%
2015 Actual	5,624,708	429,232	8.3%
2016 Actual	6,152,328	527,620	9.4%
2017 Actual	6,661,039	508,711	8.3%
2018 Actual	8,862,007	2,200,968	33.0%
2019 Est.	9,129,930	267,923	3.0%
2020 Amended	7,201,530	(1,928,400)	-21.1%

## General Fund Revenue and Expenditure History



Actual revenues exceeded expenditures FY 2011 through FY 2018. For FY 2018, the General Fund resulted in year-end surplus of \$2.2 million. The year-end surplus for FY 2019 is projected at \$1.9 million and \$1 million in FY 2020.

Fiscal Year	Revenues	Expenditures	Surplus (Deficit)
2011	6,330,362	5,946,397	383,965
2012	6,795,546	5,994,689	800,857
2013	6,808,287	5,956,323	851,964
2014	6,807,648	6,198,793	608,855
2015	7,200,624	6,771,394	429,230
2016	7,555,747	7,028,127	527,620
2017	7,756,087	7,247,372	508,715
2018	11,184,731	8,983,766	2,200,965
2019 Est.	12,374,801	10,441,878	1,932,923
2020 Amended	12,451,675	11,430,075	1,021,600

# Executive Management

**CITY OF OAKBROOK TERRACE  
EXECUTIVE MANAGEMENT  
2019/2020 BUDGET  
01-01**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>Salaries &amp; Wages</b>	\$ 392,710	\$ 447,126	\$ 412,640	\$ 419,921	\$ 431,415	\$ 441,114	6.9%	5.0%
<b>Other Personnel Benefits</b>	\$ 117,657	\$ 129,903	\$ 130,768	\$ 128,127	\$ 137,688	\$ 139,664	6.8%	9.0%
<b>Contractual Services</b>	\$ 451,120	\$ 368,905	\$ 347,453	\$ 346,945	\$ 394,650	\$ 394,650	13.6%	13.8%
<b>Commodities</b>	\$ 11,871	\$ 17,450	\$ 10,900	\$ 12,900	\$ 10,900	\$ 10,900	0.0%	-15.5%
<b>DEPARTMENT TOTAL</b>	<b>\$ 973,359</b>	<b>\$ 963,384</b>	<b>\$ 901,761</b>	<b>\$ 907,893</b>	<b>\$ 974,653</b>	<b>\$ 986,328</b>	<b>9.4%</b>	<b>8.6%</b>

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 285,832	\$ 329,785	\$ 298,612	\$ 302,323	\$ 306,053	\$ 315,235	5.6%	4.3%
4130 - Part-time Regular	\$ 26,175	\$ 20,533	\$ 15,728	\$ 15,909	\$ 16,545	\$ 17,041	8.3%	7.1%
4140 - Part-time Other	\$ 68,584	\$ 85,000	\$ 85,000	\$ 85,000	\$ 91,000	\$ 91,000	7.1%	7.1%
4151 - Police - Special Events	\$ 4,592	\$ 3,253	\$ 5,000	\$ 6,123	\$ 6,307	\$ 6,307	26.1%	3.0%
4155 - Public Srv - Special Events	\$ 3,985	\$ 4,396	\$ 4,200	\$ 5,022	\$ 5,173	\$ 5,173	23.2%	3.0%
4156 - Sick Pay Incentive	\$ 2,400	\$ 2,450	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	0.0%	0.0%
4157 - Admin Special Events	\$ 1,143	\$ 1,710	\$ 1,500	\$ 2,944	\$ 3,033	\$ 3,033	102.2%	3.0%
4190 - Top of the Range Award	\$ -	\$ -	\$ -	\$ -	\$ 704	\$ 725	-	-
<b>TOTAL</b>	<b>\$ 392,710</b>	<b>\$ 447,126</b>	<b>\$ 412,640</b>	<b>\$ 419,921</b>	<b>\$ 431,415</b>	<b>\$ 441,114</b>	<b>6.9%</b>	<b>5.0%</b>

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 38,986	\$ 44,542	\$ 42,620	\$ 39,205	\$ 34,170	\$ 35,195	-17.4%	-10.2%
4520 - FICA	\$ 26,588	\$ 31,704	\$ 30,549	\$ 30,847	\$ 31,694	\$ 32,645	6.9%	5.8%
4530 - Health Insurance	\$ 40,344	\$ 41,446	\$ 44,440	\$ 44,440	\$ 55,343	\$ 55,343	24.5%	24.5%
4531 - H.S.A. Contribution	\$ 6,800	\$ 8,175	\$ 9,550	\$ 9,550	\$ 12,000	\$ 12,000	25.7%	25.7%
4540 - Dental Insurance	\$ 2,482	\$ 2,813	\$ 2,156	\$ 2,114	\$ 2,498	\$ 2,498	15.8%	18.1%
4550 - Life Insurance	\$ 795	\$ 961	\$ 1,146	\$ 1,618	\$ 1,632	\$ 1,632	42.4%	0.8%
4570 - Unemployment Ins	\$ 1,663	\$ 261	\$ 306	\$ 352	\$ 352	\$ 352	15.0%	0.0%
<b>TOTAL</b>	<b>\$ 117,657</b>	<b>\$ 129,903</b>	<b>\$ 130,768</b>	<b>\$ 128,127</b>	<b>\$ 137,688</b>	<b>\$ 139,664</b>	<b>6.8%</b>	<b>9.0%</b>

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 1,198	\$ 1,487	\$ 2,000	\$ 1,000	\$ 2,000	\$ 2,000	0.0%	100.0%
5601 - Codification	\$ 2,982	\$ 4,261	\$ 4,200	\$ 4,800	\$ 4,800	\$ 4,800	14.3%	0.0%
5602 - Minute Transcription Svcs	\$ 2,373	\$ 2,212	\$ -	\$ -	\$ -	\$ -	-	-
5603 - Lobbying Services	\$ 9,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	-	-
5605 - Training/Conferences	\$ -	\$ 128	\$ 500	\$ 300	\$ 300	\$ 300	-40.0%	0.0%
5610 - Membership/Assoc Fees	\$ 7,317	\$ 7,213	\$ 6,500	\$ 7,000	\$ 7,400	\$ 7,400	13.8%	5.7%
5615 - Meetings	\$ 545	\$ 1,028	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5625 - Terrace Leaves Newsletter	\$ 23,090	\$ 20,914	\$ 21,976	\$ 22,050	\$ 22,050	\$ 22,050	0.3%	0.0%
5650 - Physical Exams	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
5651 - Employee Assistance Program	\$ 345	\$ 345	\$ 350	\$ 345	\$ 350	\$ 350	0.0%	1.4%
5655 - Equipment Lease & Rental	\$ 321	\$ 240	\$ 350	\$ 350	\$ 350	\$ 350	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 2,294	\$ 2,383	\$ 2,500	\$ 1,500	\$ 2,500	\$ 2,500	0.0%	66.7%
5663 - Vehicle Maint. & Repair	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.0%	-
5665 - Telephone Service	\$ 4,047	\$ 4,024	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,200	5.0%	2.4%

**CITY OF OAKBROOK TERRACE  
EXECUTIVE MANAGEMENT  
2019/2020 BUDGET  
01-01**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>Contractual Services Continued</b>								
5668 - Communications	\$ 3,998	\$ 3,187	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	16.7%	0.0%
5671 - General Legal Services	\$ 70,411	\$ 90,148	\$ 70,000	\$ 81,500	\$ 85,000	\$ 85,000	21.4%	4.3%
5672 - Prosecutions	\$ 66,500	\$ 61,513	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	0.0%	0.0%
5673 - Litigation	\$ 138,361	\$ 20,362	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	0.0%	-
5673-01 Online Hotel Settlement	\$ 8,386	\$ 10,071	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.0%	0.0%
5674 - Labor Relations	\$ 5,830	\$ 22,897	\$ 6,000	\$ 24,000	\$ 30,000	\$ 30,000	400.0%	25.0%
5675 - Admin Hearing Services	\$ 7,814	\$ 4,721	\$ 5,000	\$ 4,300	\$ 5,000	\$ 5,000	0.0%	16.3%
5677 - Contingency	\$ 1,646	\$ 5,958	\$ 5,000	\$ 5,600	\$ 5,000	\$ 5,000	0.0%	-10.7%
5700 - Public Information	\$ 1,167	\$ 600	\$ 1,200	\$ 3,000	\$ 3,000	\$ 3,000	150.0%	0.0%
5780 - Special Events Programming	\$ 11,838	\$ 16,706	\$ 17,350	\$ 16,400	\$ 19,000	\$ 19,000	9.5%	15.9%
5781 - July 4th	\$ 65,001	\$ 68,992	\$ 69,027	\$ 69,700	\$ 71,700	\$ 71,700	3.9%	2.9%
5785 - Library Services	\$ 16,591	\$ 16,514	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%	0.0%
<b>TOTAL</b>	<b>\$ 451,120</b>	<b>\$ 368,905</b>	<b>\$ 347,453</b>	<b>\$ 346,945</b>	<b>\$ 394,650</b>	<b>\$ 394,650</b>	<b>13.6%</b>	<b>13.8%</b>
<b>Commodities</b>								
6110 - Books & Publications	\$ 235	\$ 581	\$ 600	\$ 600	\$ 600	\$ 600	0.0%	0.0%
6120 - Office Supplies	\$ 1,985	\$ 1,990	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
6125 - Office Furniture	\$ -	\$ 2,265	\$ -	\$ -	\$ -	\$ -	-	-
6130 - Supplies	\$ 4,471	\$ 6,484	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	0.0%	0.0%
6151 - Hardware	\$ 2,675	\$ 910	\$ 1,000	\$ 3,000	\$ 1,000	\$ 1,000	0.0%	-66.7%
6165 - Recognition	\$ 1,704	\$ 2,599	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
6170 - Postage	\$ 801	\$ 2,620	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	0.0%	0.0%
<b>TOTAL</b>	<b>\$ 11,871</b>	<b>\$ 17,450</b>	<b>\$ 10,900</b>	<b>\$ 12,900</b>	<b>\$ 10,900</b>	<b>\$ 10,900</b>	<b>0.0%</b>	<b>-15.5%</b>
<b>TOTAL</b>	<b>\$ 973,359</b>	<b>\$ 963,384</b>	<b>\$ 901,761</b>	<b>\$ 907,893</b>	<b>\$ 974,653</b>	<b>\$ 986,328</b>	<b>9.4%</b>	<b>8.6%</b>

**NARRATIVE REPORT**

**Department:** Executive Management      **Date:** December 2018  
**Activity:** 01-01      **Prepared By:** Aileen Haslett

<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
4110	Full-Time	\$315,235
	The budgeted amount represents the salary for the City Administrator, the Assistant to the Mayor and City Administrator, and the Administrative Coordinator/Deputy Clerk.	
4130	Part-time Regular	\$17,041
	Budgeted amount represents the part-time salary for the Administrative/Finance Assistant. This position will work 650 hours in Executive Management. This line item also includes minute transcription services.	
4140	Part-time Other	\$91,000
	Budgeted amount includes the Mayor's annual salary and liquor commission salary for a combined total of \$50,000; three (3) Aldermen annual salaries at the new rate of \$7,000 each and three (3) Aldermen annual salaries at the old rate of \$5,000 each and the Clerk's annual salary of \$5,000. The Mayor, Council, and Clerk salaries were adjusted through Ordinance No. 18-38 and become effective for each new term of office.	
4151	Police-Special Events	\$6,307
	Budgeted amount includes all salary related costs for the Police Department in regards to working the City's Special Events.	
4155	Public Services – Special Events	\$5,173
	Budgeted amount includes all salary related costs for the Public Services Department in regards to working the City's Special Events.	
4156	Sick Pay Incentive	\$2,600
	Requested amount funds the City's incentive program for all eligible employees.	
4157	Admin – Special Events	\$3,033
	Budgeted amount includes all salary related costs for the Administrative Department in regards to working the City's Special Events	
4500	Other Personnel Benefits	\$139,664
	These benefits include IMRF, FICA, H.S.A. contributions, unemployment insurance, life insurance, and dental & health for eligible persons.	
5600	Professional/Technical	\$2,000
	Budgeted costs for professional services needed throughout the year.	
5601	Codification	\$4,800
	Annual fee to update the municipal code.	

**NARRATIVE REPORT**

**Department:** Executive Management      **Date:** December 2018  
**Activity:** 01-01      **Prepared By:** Aileen Haslett

Object Number	Narrative	Amended
5610	Membership/Association Fees	\$7,400
	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), Metropolitan Mayors Caucus, Chicago Metropolitan Agency for Planning (CMAP), Municipal Clerks, and Public Salary.com. The notary fees are also paid from this line item. In addition, a donation to the DuPage Senior Citizens Council for meals on wheels for certain City residents is also budgeted here (\$1,500).	
5625	Terrace Leaves Newsletter	\$22,050
	Bi-monthly publication, printing and mailing preparation for the six (6) page <i>Terrace Leaves</i> at an estimated cost of \$3,225 each issue for a total of \$19,350, plus bulk mail cost of \$2,700.	
5660	Equipment Maintenance & Repair	\$2,500
	Department's share of copier machine use and maintenance, along with phone system repairs.	
5663	Vehicle Maintenance & Repair	\$1,000
	Requested funds maintain the Executive Management's pooled vehicle.	
5665	Telephone Service	\$4,200
	This figure is the calculated split between all City departments for telephone system charges.	
5668	Communications	\$3,500
	Budgeted amount is for the two (2) City Hall fax lines and cell phone service for the City Administrator, the Assistant To The Mayor and City Administrator, and the Administrative Coordinator / Deputy City Clerk.	
5671	General Legal Services	\$85,000
	Budgeted figure is for the fees from the Office of the City Attorney and any other general legal service costs.	
5672	Prosecutions	\$65,000
	The amount reflects both regular prosecutions and the in-house DUI prosecution of offenses which began in FY 2013.	
5673	Litigation	\$30,000
	Budget figure represents litigation services from the City Attorney and other legal firms assisting the City.	
5673-01	Online Hotel Lawsuit Attorney Fees	\$12,000
	In 2016 the City settled the lawsuit against the online hotels. The City compensates the legal firm who settled this case at 33% of the online hotel tax collections through December of 2020.	



**NARRATIVE REPORT**

**Department:** Executive Management      **Date:** December 2018  
**Activity:** 01-01      **Prepared By:** Aileen Haslett

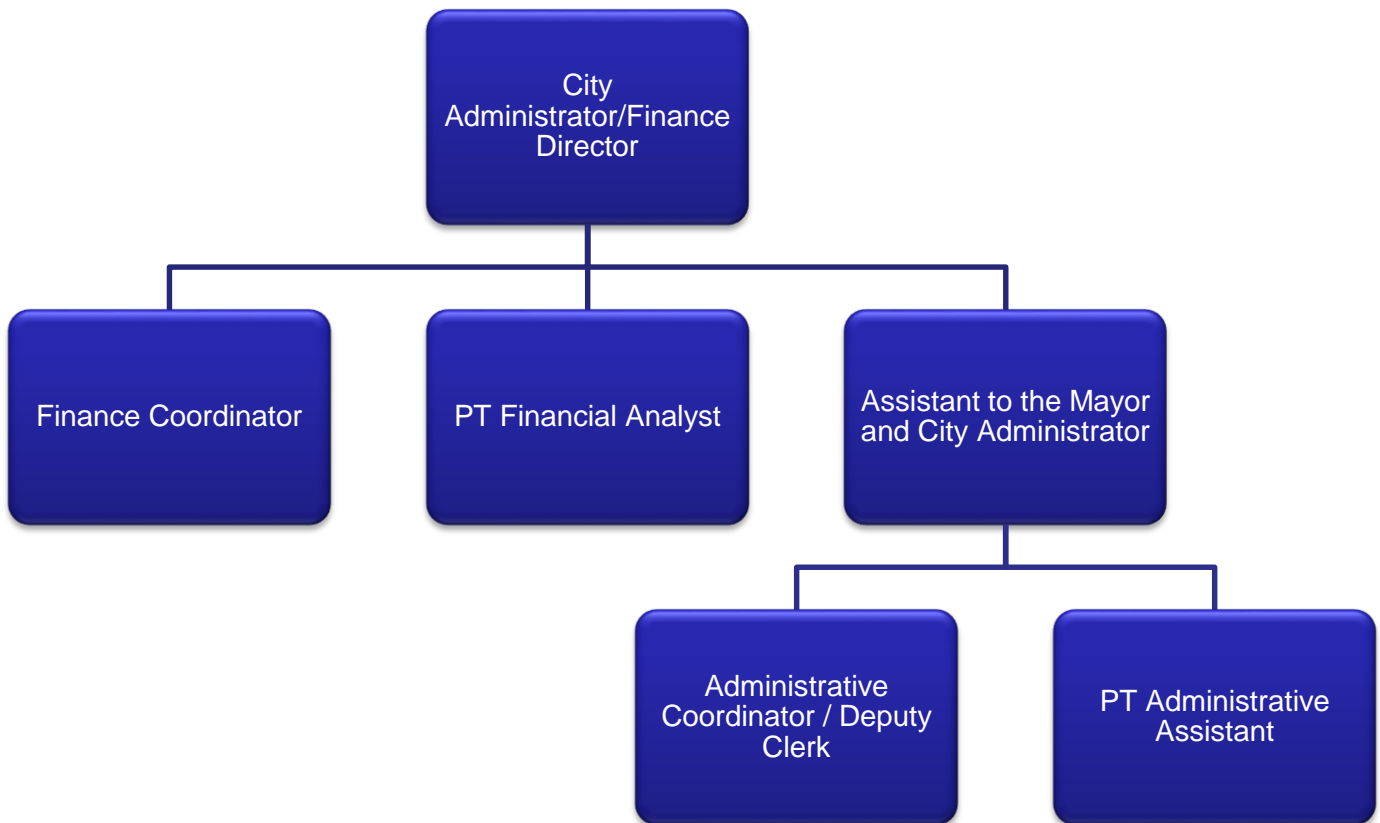
Object Number	Narrative	Amended
5674	Labor Relations	\$30,000
	The amount reflects legal fees for human resources related issues.	
5675	Administrative Hearing Services	\$5,000
	Fees provide for an administrative hearing officer required for violations related to the towing ordinance and the business and residential rental licensing program.	
5677	Contingency	\$5,000
	This account is established as a contingency for unforeseen or emergency expenditures. This line item also rebates residents for their personal security systems up to a maximum of \$150. To date the City has issued 27 rebates totaling \$4,340.	
5700	Public Information	\$3,000
	Requested amount represents year two (2) of three (3) for the upgraded web hosting and design fees.	
5780	Special Events Programming	\$19,000
	This budget provides funds for various holiday and special events that occur throughout the year including:	
	Fall Festival                      \$2,000	
	Veterans Day Luncheon            1,500	
	Employee Gift Cards                1,300	
	Childrens Holiday Party            7,000	
	Staff Appreciation Dinner        6,000	
	Egg Hunt & Kite Fly <u>1,200</u>	
	\$19,000	
5781	July 4 <sup>th</sup> Programming	\$71,700
	Fireworks                              \$23,000	
	Rides                                      2,000	
	Catering                                 19,000	
	Production Costs                    10,000	
	Table, Chair, & Tent Rental        4,400	
	Variety Artists                        3,000	
	Band Fees                               4,000	
	Golf Carts                               2,000	
	July 4th Banners                     700	
	Generator Rental                    1,500	
	Miscellaneous Supplies <u>2,100</u>	
	\$71,700	

**NARRATIVE REPORT**

**Department:** Executive Management      **Date:** December 2018  
**Activity:** 01-01      **Prepared By:** Aileen Haslett

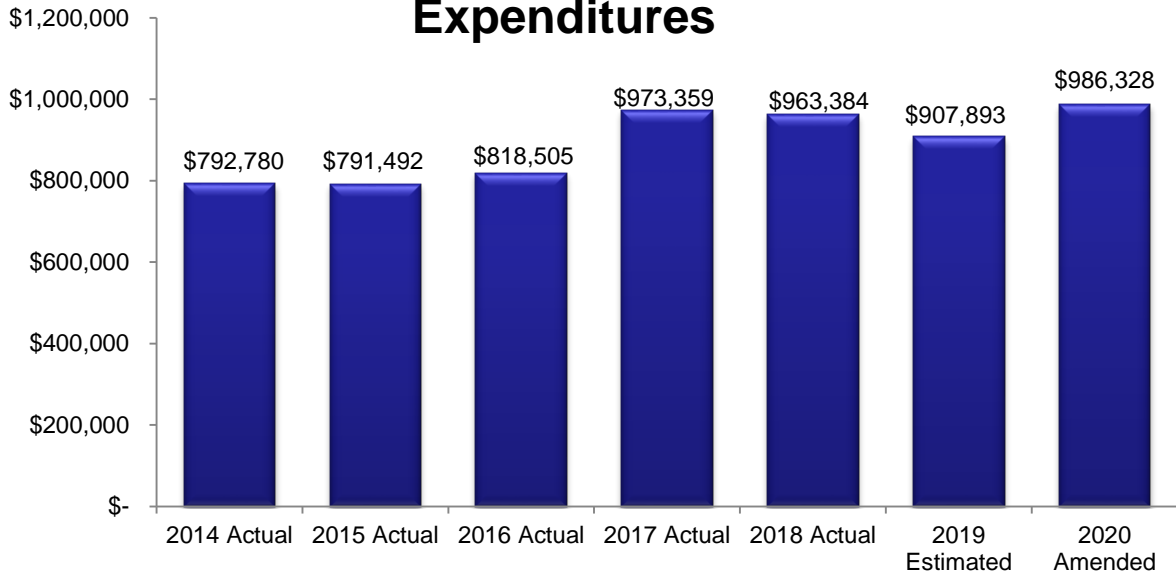
<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
5785	Library Services	\$20,000
	Gross cost for Oakbrook Terrace residents to use the Villa Park Public Library. Household pays 20% of the library rate.	
6151	Hardware	\$1,000
	Budgeted cost is for miscellaneous hardware if needed.	
6165	Recognition	\$1,500
	This line item funds employee career milestone awards, retirement plaques, and commemoration of events.	

Administration / Finance Departments  
Organization Chart  
Fiscal Year Ended April 30, 2020

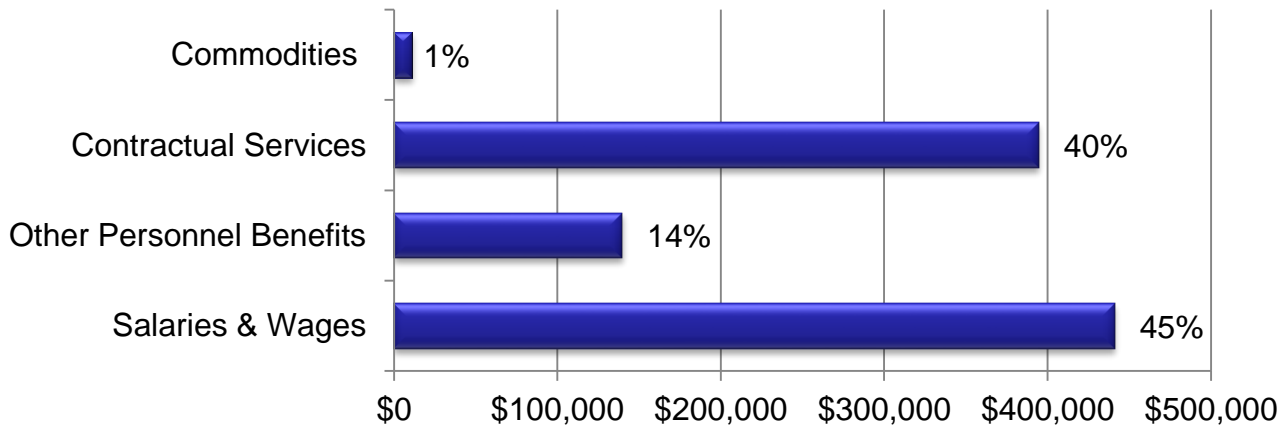


# Executive Management

## Executive Management Historical Expenditures



### Salaries Represent 45% of Amended Budget



The FY 2020 Executive Management budget increased by \$22,944 or 2.4% more than the FY 2018 actual. The increase is due to higher benefit costs and contractual services than in FY 2018.

## EXECUTIVE MANAGEMENT DEPARTMENT

### MISSION STATEMENT

The Executive Management Department's mission is to provide the Mayor and City Council with the information needed to make policy decisions, manage staff in an efficient and cost-effective implementation of those policies, and to facilitate communication between the City government, its residents, and others who have contact with the City. The mission also includes coordinating and managing the recruitment, employment, development and retention of the highest quality personnel within the financial resources available. For FY 2016 and thereafter, the Executive Management budget includes Special Events. The mission of the Special Events budget is to provide enjoyable, cost effective special events for the community.

### GOALS

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

### FY 2018-2019 ACCOMPLISHMENTS

1. Continually updated the Council on the progress of the Goals and Objectives Plan.
2. Coordinated the July 4<sup>th</sup> festivities including the provision of 562 consumed meals, raffle, fireworks, concert, inflatables, and variety artists.
3. Received \$22,300 in corporate sponsorships for the July 4<sup>th</sup> activities.
4. Passed the new crime free housing/chronic nuisance property ordinance on September 11, 2018. These new guidelines became effective on January 1, 2019.
5. Rebated a total of \$5,840 to 37 homeowners for their private security systems. Homeowners may receive a rebate up to a \$150 maximum for a private security system.
6. Worked with developers to bring many new businesses to the City including: McCain Foods, Nicko's Café and Deli, Office Depot, Dogtopia, Brooks Kitchen & Tap, Cajun Boil and Bar, Palm Beach Tan, Stan's Donuts, and So Gong Dong. -  
**Level 1 Goal #1.1**

In addition, Sara Lee recently occupied two (2) floors at the Tower building. The City also welcomed several new medical facilities including: North West Region Fertility Center, a new Advocate Healthcare call center, Sono Bella, and Eon Clinics. Loyola Health System spent \$4.9 million renovating their existing office space along Summit Avenue.

Also the redevelopment of the former Burger King site is well underway complete with a new gas station, convenience store, car wash, and gaming café. This is slated to open in the summer of 2019. The new Kiddie Academy located at the Oakbrook Terrace Square shopping center should open in the summer of 2019.

7. Hosted the third annual fall festival with 44 participants.
8. Coordinated the Holiday Party with 104 children attending.
9. Held a holiday decorating contest with (5) residential homes competing.



10. Organized the spring kite fly and egg hunt.
11. Assisted in the publication of the City's newsletter, *Terrace Leaves*, which was published six (6) times during the year.

12. Monitored the development of the Oakbrook Terrace Square Shopping Center- **Level 1 Goal #1.3.**
13. Continual monitoring of the video gaming licensing program resulting in 15 location licenses and a total of 75 machines.
14. Renewed the City's 2019 risk management insurance with only a \$1,860 increase in property and casualty coverage and a \$30,586 increase in workers compensation insurance over 2018.

### **FY 2019-2020 OBJECTIVES**

- To prepare and recommend an annual operating budget to be adopted prior to May 1<sup>st</sup> of each year, and to administer the approved expenditure operating and capital plans throughout the fiscal year.
- To provide monthly financial summaries to the Mayor, City Council and staff.
- To provide staff support and professional expertise to the City Council, any ad hoc or permanent City Council committees when created and other advisory boards and commissions as needed.
- To coordinate and supervise all City general legal, litigation, and legislative consulting assistance.

- To prepare the City Council meeting agendas and provide the information and materials necessary for appropriate review and action as required by the City Council.
- To continue to serve the City by active participation in intergovernmental groups such as the West Central Municipal Conference (WCMC), Illinois Municipal League (IML), and the Metropolitan Mayors Caucus.
- To continue to serve the City by active participation in business, commercial, tourism, and economic development promotional agencies such as the Greater Oak Brook Chamber Of Commerce (GOCC) and the DuPage Convention and Visitors Bureau (DCVB).
- To review periodically the City's compensation policies and practices to ensure they remain competitive and recommend periodic adjustments as deemed necessary.
- To successfully conduct collective negotiations when necessary and appropriate.
- To respond in a timely and effective manner to citizen contacts and inquiries about city policies, programs, and services.
- To continue to clarify City policies by adopting administrative procedures to provide consistency to employees. Make periodic reviews of the City's Personnel and Administrative Policy.
- To supervise, support and assist the Building and Zoning Administrator and consulting services providers in the review of the proposed residential and commercial developments in the City.
- To determine departmental training needs and secure resources to maintain a well-trained, educated staff.
- Set out purchasing rules and regulations for all City departments.
- Gather information for the *Terrace Leaves*, Cable Channel, and the Oakbrook Terrace Web Page. Schedule volunteers to help with different community events. Make contacts at businesses to gain volunteers.
- Coordinate the planning of all City special events including the July 4<sup>th</sup> Celebration, Children's Holiday Party, Business Grand Openings, City Wide Garage Sale, Children's Spring Egg Hunt and Kite Fly, the fall festival, and the Employee and Elected Officials Holiday Party.
- To maintain the Web Page and Cable Channel with up-to-date, accurate information.

## EXECUTIVE MANAGEMENT DEPARTMENT

### Fiscal Year 2019-2020 Budget Proposal

The Executive Management Department's Budget Proposal for FY 2019-20 is \$974,653. The table below details the major categories of the request as well as the changes from the current year estimate.

	Actual (FY2017-18)	Estimated (FY2018-19)	Change	%	Proposed (FY2019-20)	Change	%
Total	\$963,384	\$907,893	(\$55,491)	-5.8%	\$974,653	\$66,760	7.35%
Salaries & Personal Benefits	\$577,029	\$548,048	(\$28,981)	-5.0%	\$569,103	\$21,055	3.84%
Contractual Services	\$368,905	\$346,945	(\$21,960)	-6.0%	\$394,650	\$47,705	13.75%
Commodities	\$17,450	\$12,900	(\$4,550)	-26.1%	\$10,900	(\$2,000)	-15.50%

**Salaries and Personal Benefits** – Salaries and wages comprise 58% of the total budget. Salaries are expected to increase by \$11,494 over the current year estimate due to staff moving up in the step plan and changes to the Aldermen stipends. Salaries are still below the FY 2018 actual by \$15,711 due to changing the former full-time Administrative Assistant to part-time status.

**Contractual Services** – Contractual services comprise 40% of the Executive Management budget. Contractual services increased by \$47,705 or 13.8% over the current year due to an increase in legal fees. Also the Special Events programming line item now includes \$1,500 for a Veteran's Day luncheon.

**Commodities** – Commodities represent only 1% of the budget and are expected to decrease by \$2,000 from the current year due to lower computer hardware costs.

	2012	2013	2014	2015	2016	2017	2018	2019	Total
July 4th Sponsorship Revenue (FY)	\$ 17,000	\$ 17,000	\$ 21,950	\$ 19,550	\$ 18,750	\$ 16,750	\$ 21,700	\$ 22,300	\$ 155,000
Ordinances Approved (CY)	64	66	77	76	59	41	55	TBD	
Resolutions Approved (CY)	26	29	14	34	19	17	19	TBD	

FY = Fiscal Year  
CY = Calendar Year



	2011	2012	2013	2014	2015	2016	2017	2018	2019 Est.	2020 Proposed
Salaries	427,903	334,088	273,095	282,232	293,732	361,944	392,710	447,126	419,921	431,415



# Police Department

**CITY OF OAKBROOK TERRACE**  
**POLICE DEPARTMENT**  
**2019/2020 BUDGET**  
**01-02**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>Salaries &amp; Wages</b>	\$ 2,338,773	\$ 2,344,822	\$ 2,502,997	\$ 2,557,163	\$ 2,769,101	\$ 2,787,846	11.4%	9.0%
<b>Other Personnel Benefits</b>	\$ 1,719,495	\$ 1,792,430	\$ 1,994,427	\$ 1,966,360	\$ 2,333,799	\$ 2,336,578	17.2%	18.8%
<b>Contractual Services</b>	\$ 351,422	\$ 372,965	\$ 413,100	\$ 395,400	\$ 434,275	\$ 434,275	5.1%	9.8%
<b>Commodities</b>	\$ 123,532	\$ 127,769	\$ 85,150	\$ 110,455	\$ 84,575	\$ 84,575	-0.7%	-23.4%
<b>Capital Expenditures</b>	\$ -	\$ 14,445	\$ 68,000	\$ 36,990	\$ 41,000	\$ 41,000	-39.7%	10.8%
<b>DEPARTMENT TOTAL</b>	<b>\$ 4,533,222</b>	<b>\$ 4,652,433</b>	<b>\$ 5,063,674</b>	<b>\$ 5,066,368</b>	<b>\$ 5,662,751</b>	<b>\$ 5,684,275</b>	<b>12.3%</b>	<b>12.2%</b>

<b>Salaries &amp; Wages</b>								
4110-01 - Full-time Administrative	\$ 396,224	\$ 367,160	\$ 419,676	\$ 421,290	\$ 545,758	\$ 562,131	33.9%	33.4%
4110-02 - Full-time Sergeants	\$ 325,455	\$ 323,563	\$ 338,272	\$ 350,059	\$ 348,417	\$ 348,417	3.0%	-0.5%
4110-03 - Full-time Patrol Officers	\$ 1,124,050	\$ 1,106,526	\$ 1,174,859	\$ 1,175,758	\$ 1,246,434	\$ 1,246,434	6.1%	6.0%
4110-04 - Full-time Investigations	\$ 160,186	\$ 196,208	\$ 202,441	\$ 214,221	\$ 204,687	\$ 204,687	1.1%	-4.5%
4111-02 - Court Stand-by Sgts	\$ 829	\$ 310	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	50.0%	0.0%
4111-03 - Court Stand-by Patrol	\$ 2,944	\$ 3,552	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000	25.0%	25.0%
4111-04 - Court Stand-by Invest	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	-100.0%	-
4120-01 - Overtime Administrative	\$ 4,034	\$ 6,242	\$ 6,663	\$ 17,456	\$ 19,078	\$ 19,650	194.9%	12.6%
4120-02 - Overtime Sergeants	\$ 25,189	\$ 25,790	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.0%	0.0%
4120-03 - Overtime Patrol Officers	\$ 73,458	\$ 88,047	\$ 95,000	\$ 120,000	\$ 110,000	\$ 110,000	15.8%	-8.3%
4120-04 - Overtime Investigations	\$ 11,832	\$ 9,253	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%	0.0%
4130 - Part-time Regular	\$ 100,103	\$ 95,729	\$ 57,682	\$ 64,075	\$ 56,585	\$ 58,283	1.0%	-9.0%
4150-02 - Court Time Sergeants	\$ 4,953	\$ 3,405	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	0.0%
4150-03 - Court Time Patrol Off.	\$ 40,141	\$ 51,282	\$ 60,000	\$ 45,000	\$ 60,000	\$ 60,000	0.0%	33.3%
4150-04 - Court Time Investigations	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	-100.0%	-
4160-02 - Holiday Pay Sergeants	\$ 14,064	\$ 13,468	\$ 16,191	\$ 14,238	\$ 16,862	\$ 16,862	4.1%	18.4%
4160-03 - Holiday Pay Patrol Off.	\$ 38,375	\$ 34,612	\$ 36,651	\$ 40,085	\$ 46,786	\$ 46,786	27.7%	16.7%
4160-04 - Holiday Pay Investigations	\$ 3,819	\$ 8,219	\$ 9,355	\$ 7,260	\$ 8,475	\$ 8,475	-9.4%	16.7%
4170-01 - Vacation Buy Back Admn	\$ 4,824	\$ 3,874	\$ 4,000	\$ 6,652	\$ 6,355	\$ 6,355	58.9%	-4.5%
4170-02 - Vacation Buy Back Sertgs	\$ -	\$ 2,108	\$ 2,168	\$ 2,174	\$ 2,233	\$ 2,233	3.0%	2.7%
4170-03 - Vacation Buy Back Patrol	\$ 4,576	\$ 1,760	\$ 4,093	\$ 3,707	\$ 3,809	\$ 3,809	-6.9%	2.8%
4170-04 - Vacation Buy Back Invest	\$ 3,714	\$ 3,714	\$ 4,087	\$ 4,037	\$ 3,936	\$ 3,936	-3.7%	-2.5%
4171 - Sick Leave Buyback	\$ -	\$ -	\$ 14,861	\$ 15,651	\$ 29,794	\$ 29,794	100.5%	90.4%
4190 - Top of the Range Award	\$ -	\$ -	\$ -	\$ -	\$ 3,391	\$ 3,493	-	-
<b>TOTAL</b>	<b>\$ 2,338,773</b>	<b>\$ 2,344,822</b>	<b>\$ 2,502,997</b>	<b>\$ 2,557,163</b>	<b>\$ 2,769,101</b>	<b>\$ 2,787,846</b>	<b>11.4%</b>	<b>9.0%</b>

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 43,418	\$ 51,422	\$ 62,092	\$ 52,818	\$ 44,322	\$ 45,652	-26.5%	-13.6%
4520-01 FICA Administrative	\$ 37,869	\$ 35,065	\$ 37,198	\$ 35,634	\$ 48,284	\$ 49,733	33.7%	39.6%
4520-02 FICA Sergeants	\$ 27,289	\$ 27,011	\$ 30,036	\$ 32,025	\$ 32,137	\$ 32,137	7.0%	0.3%
4520-03 FICA Patrol Officers	\$ 93,661	\$ 93,774	\$ 105,157	\$ 106,224	\$ 113,659	\$ 113,659	8.1%	7.0%
4520-04 FICA Investigations	\$ 13,512	\$ 15,923	\$ 17,816	\$ 18,400	\$ 17,756	\$ 17,756	-0.3%	-3.5%
4530-01 Health Ins. Administrative	\$ 68,095	\$ 67,401	\$ 114,546	\$ 98,046	\$ 109,646	\$ 109,646	-4.3%	11.8%
4531-01 H.S.A. Contrib Admin.	\$ 11,250	\$ 13,825	\$ 21,050	\$ 18,850	\$ 21,300	\$ 21,300	1.2%	13.0%
4531-02 H.S.A. Contrib. Union	\$ 69,600	\$ 71,150	\$ 74,900	\$ 73,350	\$ 81,750	\$ 81,750	9.1%	11.5%
4535-02 Health/Dental Sergeants	\$ 74,164	\$ 76,159	\$ 81,447	\$ 81,477	\$ 82,221	\$ 82,221	0.9%	0.9%
4535-03 Health/Dental Patrol	\$ 245,333	\$ 256,006	\$ 285,452	\$ 284,888	\$ 340,878	\$ 340,878	19.4%	19.7%
4535-04 Health/Dental Invest	\$ 13,215	\$ 17,438	\$ 19,395	\$ 19,395	\$ 29,840	\$ 29,840	53.9%	53.9%
4535-05 Health Insurance OPEB	\$ 13,342	\$ 15,165	\$ 16,840	\$ 16,583	\$ 16,915	\$ 16,915	0.4%	2.0%
4540-01 Dental Ins. Administrative	\$ 5,194	\$ 5,141	\$ 6,228	\$ 5,266	\$ 5,650	\$ 5,650	-9.3%	7.3%
4550-01 Life Ins. Administrative	\$ 1,028	\$ 932	\$ 919	\$ 922	\$ 1,213	\$ 1,213	32.0%	31.6%
4550-02 Life Ins. Sergeants	\$ 778	\$ 851	\$ 773	\$ 780	\$ 800	\$ 800	3.5%	2.6%
4550-03 Life Ins. Patrol Officers	\$ 2,966	\$ 2,897	\$ 2,700	\$ 2,644	\$ 2,871	\$ 2,871	6.3%	8.6%
4550-04 Life Ins. Investigations	\$ 401	\$ 514	\$ 481	\$ 490	\$ 468	\$ 468	-2.6%	-4.4%
4560-00 Police Pension	\$ 994,889	\$ 1,039,772	\$ 1,115,355	\$ 1,115,355	\$ 1,380,875	\$ 1,380,875	23.8%	23.8%
4570-01 Unemployment Ins. Adm.	\$ 1,995	\$ 760	\$ 816	\$ 1,306	\$ 1,306	\$ 1,306	60.0%	0.0%
4570-02 Unemployment Ins. Serg.	\$ 214	\$ 204	\$ 204	\$ 301	\$ 301	\$ 301	47.5%	0.0%
4570-03 Unemployment Ins. Patrol	\$ 1,139	\$ 885	\$ 885	\$ 1,406	\$ 1,406	\$ 1,406	58.9%	0.0%
4570-04 Unemployment Ins. Invest	\$ 143	\$ 136	\$ 136	\$ 201	\$ 201	\$ 201	47.8%	0.0%
<b>TOTAL</b>	<b>\$ 1,719,495</b>	<b>\$ 1,792,430</b>	<b>\$ 1,994,427</b>	<b>\$ 1,966,360</b>	<b>\$ 2,333,799</b>	<b>\$ 2,336,578</b>	<b>17.2%</b>	<b>18.8%</b>

**CITY OF OAKBROOK TERRACE  
POLICE DEPARTMENT  
2019/2020 BUDGET  
01-02**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 855	\$ 805	\$ 1,500	\$ 1,000	\$ 1,500	\$ 1,500	0.0%	50.0%
5605 - Training/Conferences	\$ 5,205	\$ 6,219	\$ 7,500	\$ 6,500	\$ 8,675	\$ 8,675	15.7%	33.5%
5607 - Continuing Education	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.0%	0.0%
5610 - Membership & Association	\$ 370	\$ 365	\$ 400	\$ 400	\$ 400	\$ 400	0.0%	0.0%
5611 - Support Services	\$ 15,281	\$ 9,581	\$ 15,000	\$ 15,000	\$ 14,500	\$ 14,500	-3.3%	-3.3%
5615 - Meetings	\$ 40	\$ 15	\$ 500	\$ 100	\$ 500	\$ 500	0.0%	400.0%
5635 - Deductible Payments	\$ -	\$ 1,000	\$ 4,000	\$ 1,000	\$ 2,000	\$ 2,000	-50.0%	100.0%
5650 - Physical Exams	\$ 114	\$ 112	\$ 400	\$ 400	\$ 400	\$ 400	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 630	\$ 377	\$ 800	\$ 500	\$ 500	\$ 500	-37.5%	0.0%
5660 - Equipment Maint & Repair	\$ 12,373	\$ 36,225	\$ 45,000	\$ 40,500	\$ 41,000	\$ 41,000	-8.9%	1.2%
5663 - Vehicle Maint & Repair	\$ 39,267	\$ 29,863	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	0.0%	0.0%
5665 - Telephone Service	\$ 4,292	\$ 4,267	\$ 4,000	\$ 4,300	\$ 5,000	\$ 5,000	25.0%	16.3%
5668 - Communications	\$ 11,416	\$ 10,467	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.0%	0.0%
5670 - Travel Expense	\$ 65	\$ 356	\$ -	\$ -	\$ -	\$ -	-	-
5680 - DuComm	\$ 208,225	\$ 215,497	\$ 236,000	\$ 225,000	\$ 257,700	\$ 257,700	9.2%	14.5%
5695 - Animal Control	\$ 150	\$ -	\$ 300	\$ 1,000	\$ 1,000	\$ 1,000	233.3%	0.0%
5705 - Filing Fees	\$ 443	\$ 1,318	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	-50.0%	0.0%
5707 - State Forfeiture	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
5715 - Uniform Allowance	\$ 16,595	\$ 16,251	\$ 15,600	\$ 15,600	\$ 18,000	\$ 18,000	15.4%	15.4%
5720 - Printing	\$ 3,441	\$ 1,471	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	0.0%
5758 - Utilities	\$ 759	\$ 3,008	\$ 6,000	\$ 9,000	\$ 6,000	\$ 6,000	0.0%	-33.3%
5770 - Building Maintenance	\$ 31,903	\$ 35,767	\$ 30,500	\$ 30,500	\$ 30,500	\$ 30,500	0.0%	0.0%
5780 - Special Events	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	-	-
<b>TOTAL</b>	<b>\$ 351,422</b>	<b>\$ 372,965</b>	<b>\$ 413,100</b>	<b>\$ 395,400</b>	<b>\$ 434,275</b>	<b>\$ 434,275</b>	<b>5.1%</b>	<b>9.8%</b>
<b>Commodities</b>								
6110 - Books & Publications	\$ 624	\$ 1,157	\$ 1,000	\$ 500	\$ 500	\$ 500	-50.0%	0.0%
6120 - Office Supplies	\$ 4,993	\$ 4,986	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000	25.0%	0.0%
6125 - Office Furniture	\$ 1,365	\$ 2,374	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
6126 - Towing Expenses	\$ 1,243	\$ 1,327	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
6130 - Supplies	\$ 15,937	\$ 6,527	\$ 6,000	\$ 9,000	\$ 6,000	\$ 6,000	0.0%	-33.3%
6131 - DUI Equipment	\$ 58,227	\$ 54,508	\$ 1,500	\$ 29,255	\$ 300	\$ 300	-80.0%	-99.0%
6150 - Software	\$ 2,053	\$ 2,053	\$ 3,400	\$ -	\$ 6,375	\$ 6,375	87.5%	-
6151 - Hardware	\$ 1,975	\$ 2,541	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000	50.0%	50.0%
6170 - Postage	\$ 843	\$ 1,785	\$ 1,500	\$ 1,700	\$ 1,700	\$ 1,700	13.3%	0.0%
6180 - Fuel	\$ 36,273	\$ 38,076	\$ 51,250	\$ 38,500	\$ 49,200	\$ 49,200	-4.0%	27.8%
6190 - Non-Capital Equipment	\$ -	\$ 12,436	\$ 12,000	\$ 22,000	\$ 10,000	\$ 10,000	-16.7%	-54.5%
<b>TOTAL</b>	<b>\$ 123,532</b>	<b>\$ 127,769</b>	<b>\$ 85,150</b>	<b>\$ 110,455</b>	<b>\$ 84,575</b>	<b>\$ 84,575</b>	<b>-0.7%</b>	<b>-23.4%</b>
<b>Capital Expenditures</b>								
7130 - Vehicles	\$ -	\$ 14,445	\$ 68,000	\$ 36,990	\$ 41,000	\$ 41,000	-39.7%	10.8%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 14,445</b>	<b>\$ 68,000</b>	<b>\$ 36,990</b>	<b>\$ 41,000</b>	<b>\$ 41,000</b>	<b>-39.7%</b>	<b>10.8%</b>
<b>TOTAL</b>	<b>\$ 4,533,222</b>	<b>\$ 4,652,433</b>	<b>\$ 5,063,674</b>	<b>\$ 5,066,368</b>	<b>\$ 5,662,751</b>	<b>\$ 5,684,275</b>	<b>12.3%</b>	<b>12.2%</b>

**NARRATIVE REPORT**

**Department:** Police Department      **Date:** November 1, 2018  
**Activity:** 01-02      **Prepared By:** Chief Calvello

Object Number	Narrative	Amended										
4110	Full-time Salaries	\$2,361,669										
	<p>Administrative and Command Staff includes the Chief, Deputy Chief, Records Supervisor, Community Service Officer and three Records Specialists. Unionized employees salaries are based on negotiated contract. Budgeted amount includes department staffing as follows:</p> <table> <tr> <td>Administrative and Command Staff (6)</td> <td align="right">\$562,131</td> </tr> <tr> <td>Sergeants (3) -</td> <td align="right">348,417</td> </tr> <tr> <td>Patrol Officers (13) -</td> <td align="right">1,246,434</td> </tr> <tr> <td>Investigations (1) Sgt &amp; (1) Officer</td> <td align="right"><u>204,687</u></td> </tr> <tr> <td></td> <td align="right">\$2,361,669</td> </tr> </table>	Administrative and Command Staff (6)	\$562,131	Sergeants (3) -	348,417	Patrol Officers (13) -	1,246,434	Investigations (1) Sgt & (1) Officer	<u>204,687</u>		\$2,361,669	
Administrative and Command Staff (6)	\$562,131											
Sergeants (3) -	348,417											
Patrol Officers (13) -	1,246,434											
Investigations (1) Sgt & (1) Officer	<u>204,687</u>											
	\$2,361,669											
4111	Court Stand-By	\$6,500										
	<p>Budgeted amount is for officer's stand-by pay before court appearances as per the contract.</p> <table> <tr> <td>Sergeants -</td> <td align="right">\$1,500</td> </tr> <tr> <td>Patrol Officers -</td> <td align="right"><u>5,000</u></td> </tr> <tr> <td></td> <td align="right">\$6,500</td> </tr> </table>	Sergeants -	\$1,500	Patrol Officers -	<u>5,000</u>		\$6,500					
Sergeants -	\$1,500											
Patrol Officers -	<u>5,000</u>											
	\$6,500											
4120	Overtime	\$174,650										
	<p>Overtime is categorized by personnel sub-division:</p> <table> <tr> <td>Administrative Staff -</td> <td align="right">\$19,650</td> </tr> <tr> <td>Sergeants -</td> <td align="right">30,000</td> </tr> <tr> <td>Patrol Officers -</td> <td align="right">110,000</td> </tr> <tr> <td>Investigations -</td> <td align="right"><u>15,000</u></td> </tr> <tr> <td></td> <td align="right">\$174,650</td> </tr> </table>	Administrative Staff -	\$19,650	Sergeants -	30,000	Patrol Officers -	110,000	Investigations -	<u>15,000</u>		\$174,650	
Administrative Staff -	\$19,650											
Sergeants -	30,000											
Patrol Officers -	110,000											
Investigations -	<u>15,000</u>											
	\$174,650											
4130	Part-time Regular	\$58,283										
	<p>Part-time employees man the police desk on weekends and cover for full-time employees taking time off. Estimated hours and cost by category are:</p> <p>Fill-ins and Weekend Desk Coverage (3,231 hours)</p>											

**NARRATIVE REPORT**

**Department:** Police Department      **Date:** November 1, 2018  
**Activity:** 01-02      **Prepared By:** Chief Calvello

<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
4150	Court Time	\$65,000
	<p>Court Time includes officer's appearances in felony, misdemeanor, and traffic court for trials and pre-trial motions. Court time is broken out by personnel divisions:</p> <p>Sergeants Court Appearances - \$5,000  Patrol Officers Court Appearances - <u>60,000</u>  \$65,000</p>	
4160	Holiday Pay	\$72,123
	<p>Budgeted amount is for department personnel working paid holidays and holiday benefit by employment group:</p> <p>Sergeants - \$16,862  Patrol Officers - 46,786  Investigators - <u>8,475</u>  \$72,123</p>	
4170	Vacation Buy Back	\$16,334
	<p>Union employees are entitled to sell back one week of vacation per labor agreement. Request is based on assumption of two investigators, one sergeant, two patrol officers, the Chief and the Deputy Chief selling back vacation.</p>	
4171	Sick Leave Buy Back	\$29,974
	<p>Per the FOP Union agreement, an employee upon retirement can receive a maximum of 180 days sick leave. Currently two employees qualify for this benefit. The maximum number of days that can be reimbursed is 36 days (180 days X 20%).</p>	
4190	Top of the Range Award	\$3,493
	<p>The budgeted amount is comprised of the following percentages:</p> <p align="center">Records Supervisor – 3%  (2) Records Specialist – 1%</p>	
4500	Other Personnel Benefits	\$2,336,578
	<p>These benefits include IMRF, FICA, police pension, H.S.A. Contributions, and insurance for life, dental, health and unemployment.</p>	

**NARRATIVE REPORT**

<b>Department:</b>	Police Department	<b>Date:</b>	November 1, 2018
<b>Activity:</b>	01-02	<b>Prepared By:</b>	Chief Calvello

Object Number	Narrative	Amended																																													
5600	Professional & Technical Services	\$1,500																																													
	Police Department's share of EAP services, in addition to miscellaneous other services that may be needed.																																														
5605	Training and Conferences	\$8,675																																													
	The budgeted figure includes multi-regional training (NEMRT \$3,100 = 21 officers at \$100 each, plus \$1,000 course fees). Two (2) state conferences for the Chief for training courses as mandated by the Illinois Police Training Act (\$800.) In addition, Homicide Investigators (\$350) and Gang Officers recertification (\$350) and new/replacement police officer to the academy (\$4,075.)																																														
5607	Continuing Education	\$3,500																																													
	Tuition reimbursement provided under terms of union contract.																																														
5611	Support Services	\$14,500																																													
	<table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">Major Crimes Task Force</td> <td style="width: 20%; text-align: right;">\$ 500</td> <td style="width: 20%;"></td> </tr> <tr> <td>DuPage Children's Center</td> <td style="text-align: right;">1,000</td> <td></td> </tr> <tr> <td>Elmhurst Range Fee</td> <td style="text-align: right;">750</td> <td></td> </tr> <tr> <td>Critical Reach Fee</td> <td style="text-align: right;">300</td> <td></td> </tr> <tr> <td>Leads On-Line</td> <td style="text-align: right;">1,800</td> <td></td> </tr> <tr> <td>DuPage County Data Processing Fee</td> <td style="text-align: right;">100</td> <td></td> </tr> <tr> <td>NIPAS Mobile Field Force</td> <td style="text-align: right;">1,450</td> <td></td> </tr> <tr> <td>Porter Lee Corporation (Evidence Mgt/BEAST)</td> <td style="text-align: right;">1,000</td> <td></td> </tr> <tr> <td>TLO (Investigations Database)</td> <td style="text-align: right;">300</td> <td></td> </tr> <tr> <td>Datacom (UCC Update)</td> <td style="text-align: right;">500</td> <td></td> </tr> <tr> <td>Power DMS (Annual Subscription Fee)</td> <td style="text-align: right;">1,400</td> <td></td> </tr> <tr> <td>Frontline Training Tracker Software Maintenance</td> <td style="text-align: right;">2,000</td> <td></td> </tr> <tr> <td>Administrative Consulting Services</td> <td style="text-align: right;">3,000</td> <td></td> </tr> <tr> <td>SSPRF/LESO (Revolving Fund A/R for Detectives)</td> <td style="text-align: right;"><u>400</u></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;"><b>\$14,500</b></td> <td></td> </tr> </table>	Major Crimes Task Force	\$ 500		DuPage Children's Center	1,000		Elmhurst Range Fee	750		Critical Reach Fee	300		Leads On-Line	1,800		DuPage County Data Processing Fee	100		NIPAS Mobile Field Force	1,450		Porter Lee Corporation (Evidence Mgt/BEAST)	1,000		TLO (Investigations Database)	300		Datacom (UCC Update)	500		Power DMS (Annual Subscription Fee)	1,400		Frontline Training Tracker Software Maintenance	2,000		Administrative Consulting Services	3,000		SSPRF/LESO (Revolving Fund A/R for Detectives)	<u>400</u>			<b>\$14,500</b>		
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5635	Deductible Payments	\$2,000																																													
	Vehicle insurance deductibles for (2) two police vehicle accidents.																																														

**NARRATIVE REPORT**

<b>Department:</b>	Police Department	<b>Date:</b>	November 1, 2018
<b>Activity:</b>	01-02	<b>Prepared By:</b>	Chief Calvello

Object Number	Narrative	Amended																										
5660	Equipment Maintenance & Repair	\$41,000																										
	Budgeted amount is for annual service on departmental equipment including: <table border="0" style="width: 100%; margin-left: 20px;"> <tr><td>Office machines/Typewriters</td><td style="text-align: right;">\$400</td></tr> <tr><td>Konica Minolta (PD Copier)</td><td style="text-align: right;">3,000</td></tr> <tr><td>Mercury Systems (Channel 6 antenna)</td><td style="text-align: right;">4,100</td></tr> <tr><td>Morpho Track/ Live Scan maintenance</td><td style="text-align: right;">4,700</td></tr> <tr><td>Cornerstone Detention (Building cameras, doors, etc.)</td><td style="text-align: right;">20,000</td></tr> <tr><td>Suburban Lock (schlage/doors)</td><td style="text-align: right;">500</td></tr> <tr><td>Axon Enterprise (Taser Assurance CEW Plan - last year)</td><td style="text-align: right;">1,100</td></tr> <tr><td>Chicago Communications-Portable Radios</td><td style="text-align: right;">1,200</td></tr> <tr><td>Municipal Electronics (Radar ReCert)</td><td style="text-align: right;">700</td></tr> <tr><td>HVAC Maintenance Agreement</td><td style="text-align: right;">2,200</td></tr> <tr><td>Generator Maintenance</td><td style="text-align: right;">2,400</td></tr> <tr><td>Miscellaneous</td><td style="text-align: right;"><u>700</u></td></tr> <tr><td></td><td style="text-align: right;">\$41,000</td></tr> </table>	Office machines/Typewriters	\$400	Konica Minolta (PD Copier)	3,000	Mercury Systems (Channel 6 antenna)	4,100	Morpho Track/ Live Scan maintenance	4,700	Cornerstone Detention (Building cameras, doors, etc.)	20,000	Suburban Lock (schlage/doors)	500	Axon Enterprise (Taser Assurance CEW Plan - last year)	1,100	Chicago Communications-Portable Radios	1,200	Municipal Electronics (Radar ReCert)	700	HVAC Maintenance Agreement	2,200	Generator Maintenance	2,400	Miscellaneous	<u>700</u>		\$41,000	
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HVAC Maintenance Agreement	2,200																											
Generator Maintenance	2,400																											
Miscellaneous	<u>700</u>																											
	\$41,000																											
5663	Vehicle Maintenance & Repair	\$25,000																										
	Budgeted amount includes non-warranty vehicle repairs, car washes, and battery maintenance.																											
5665	Telephone Service	\$5,000																										
	Department's share of phone system charges.																											
5668	Communication	\$12,000																										
	Nine (9) Verizon cellular telephones and thirteen (13) cellular modem service for Mobile Data Terminals.																											
5680	DuComm	\$257,700																										
	Budgeted figure is comprised of City's fair share for 21 officers X \$11,700 (estimated) Estimated at a 4% increase.  Also included in this line item is the municipal share of the new DuComm Communications Center - \$12,000 (estimated)																											

**NARRATIVE REPORT**

**Department:** Police Department      **Date:** November 1, 2018  
**Activity:** 01-02      **Prepared By:** Chief Calvello

<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
5695	Animal Control	\$1,000
	Cost includes inspection, capture and removal of wildlife.	
5705	Filing Fees	\$1,000
	Processing fees, subpoena fees, notaries and Live Scan fee for liquor licenses.	
5715	Uniform Allowance	\$18,000
	Projected cost includes the following items:  Patrol Replacement—3 Sergeants & 12 Patrol Officers (15 x \$750)      \$11,250 Detective Clothing Allowance (quarterly)—2 Detectives (\$225 x 4 x 2)      1,800 Administrative (Chief, Records Personnel and CSO)      1,250 Projected 1 Patrol Officer to fill current vacancy      2,700 Projected 1 Deputy Chief to fill current vacancy <u>1,000</u> <span style="float: right;">\$18,000</span>	
5720	Printing	\$3,000
	Printing of forms, reports, business cards, citations, parking tickets, placards, etc.	
5758	Utilities	\$6,000
	Costs associated with the Police Station utilities.	
5770	Building Maintenance	\$30,500
	Costs associated with the Police Station maintenance.	
5780	Special Events	\$2,000
	Costs associated with July 4 <sup>th</sup> and National Night Out.	



**NARRATIVE REPORT**

**Department:** Police Department      **Date:** November 1, 2018  
**Activity:** 01-02      **Prepared By:** Chief Calvello

<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>												
6125	Officer Furniture	\$1,000												
	Costs associated with miscellaneous office furniture.													
6126	Towing Expenses	\$1,500												
	Budgeted line item is for all costs associated with towing expenses.													
6150	Software	\$6,375												
	<p>Amped Five Pro – Forensic Image Enhancement Software* \$6,375</p> <p>*The police department is currently forced to submit surveillance video to the federal laboratory. The federal laboratory, however, only accepts surveillance video to be submitted in certain, more serious cases. There is also a backlog of cases to be analyzed at the laboratory so the turn-around time is lengthy.</p> <p>Amped Five is a forensic image and video enhancement software program and is acclaimed for its simplicity, ease-of-use and completeness. Amped Five is specifically designed for investigative, forensic, military and security applications. Its primary purpose is to provide a complete solution to process and restore, clarify, and analyze images and video in a simple, fast, and precise way.</p> <p>The process of enhancing and analyzing surveillance images and videos will be easier and more efficient with the Amped Five Pro software.</p>													
6151	Hardware	\$3,000												
	Miscellaneous hardware as needed.													
6180	Fuel	\$49,200												
	Approximately 20,500 gallons of gasoline for police vehicles based on \$2.40 per gallon. The number of gallons utilized continues to decrease each year based upon better fuel efficiency achieved with the newer fleet of vehicles.													
6190	Non- Capital Equipment	\$10,000												
	<table border="0"> <tr> <td>X2 Taser Cartridges (50)</td> <td align="right">\$1,900</td> </tr> <tr> <td>X2 PPM (3)</td> <td align="right">200</td> </tr> <tr> <td>OC/Pepper Spray</td> <td align="right">300</td> </tr> <tr> <td>Ammunition &amp; Targets</td> <td align="right">7,400</td> </tr> <tr> <td>Miscellaneous</td> <td align="right"><u>200</u></td> </tr> <tr> <td></td> <td align="right">\$10,000</td> </tr> </table>	X2 Taser Cartridges (50)	\$1,900	X2 PPM (3)	200	OC/Pepper Spray	300	Ammunition & Targets	7,400	Miscellaneous	<u>200</u>		\$10,000	
X2 Taser Cartridges (50)	\$1,900													
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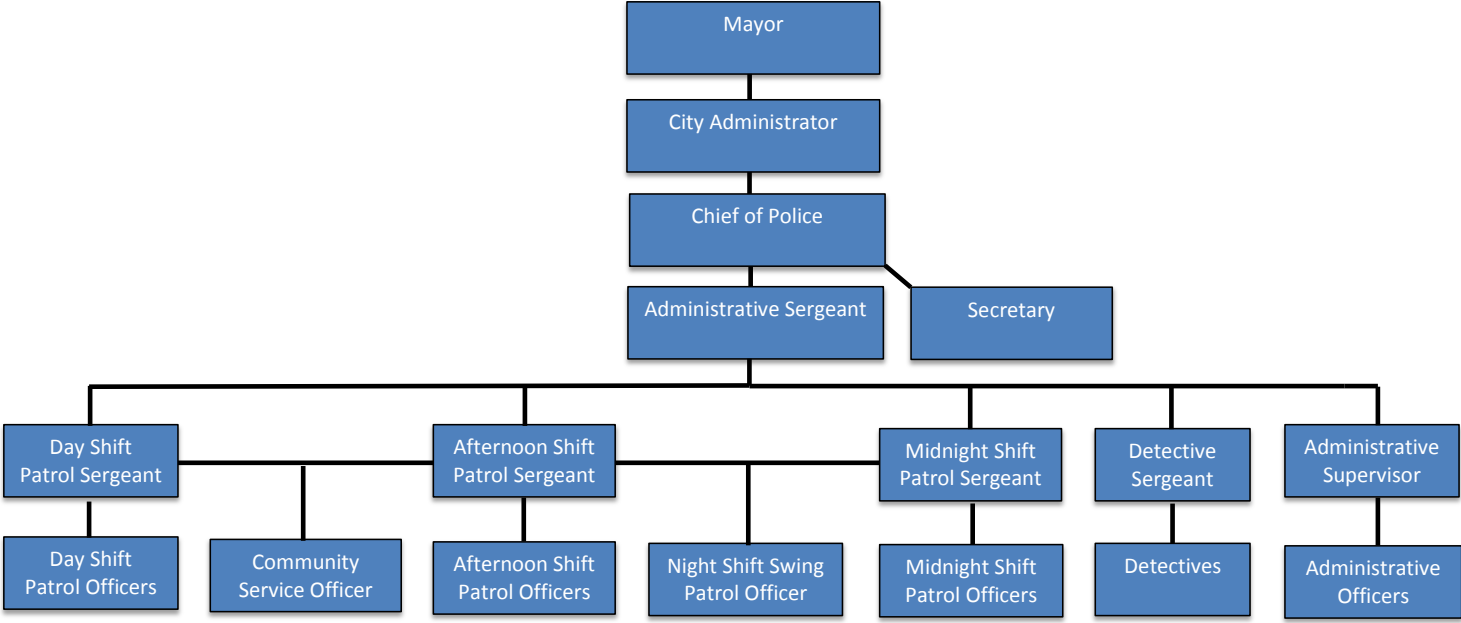
**NARRATIVE REPORT**

**Department:** Police Department      **Date:** November 1, 2018  
**Activity:** 01-02      **Prepared By:** Chief Calvello

<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>						
7130	Capital Vehicle	\$41,000						
	<p>Budgeted amount is for one (1) patrol squad and does not include any trade in credits. This budgeted amount also includes complete set up for radios and lights.</p> <table border="0" style="width: 100%;"> <tr> <td style="padding-left: 40px;">1 Patrol Squad</td> <td align="right">\$36,000</td> </tr> <tr> <td style="padding-left: 40px;">Light Equipment &amp; Siren</td> <td align="right"><u>5,000</u></td> </tr> <tr> <td></td> <td align="right">\$41,000</td> </tr> </table>	1 Patrol Squad	\$36,000	Light Equipment & Siren	<u>5,000</u>		\$41,000	
1 Patrol Squad	\$36,000							
Light Equipment & Siren	<u>5,000</u>							
	\$41,000							

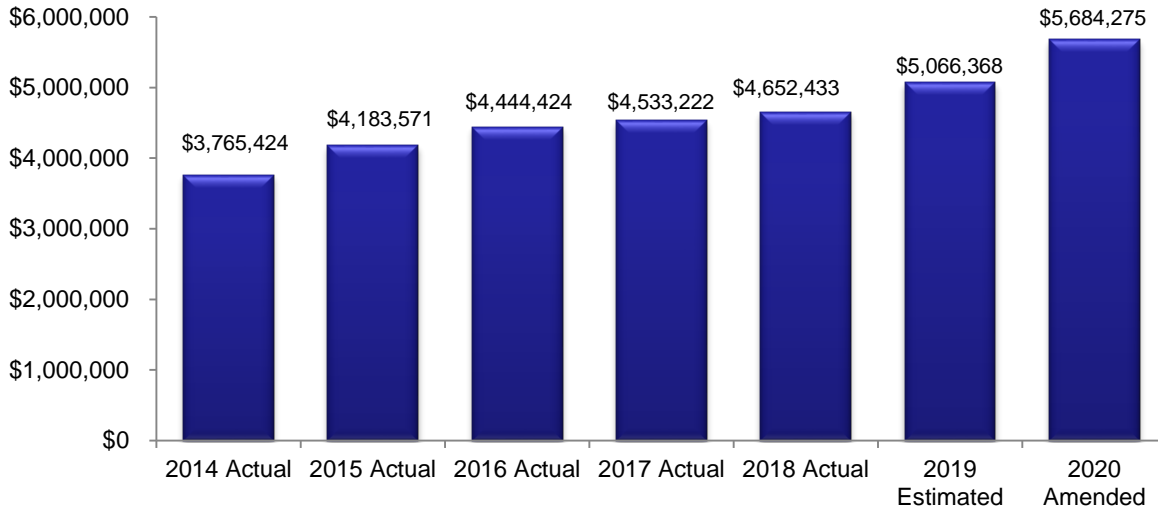
# Police Department Organization Chart

## Fiscal Year Ended April 30, 2020

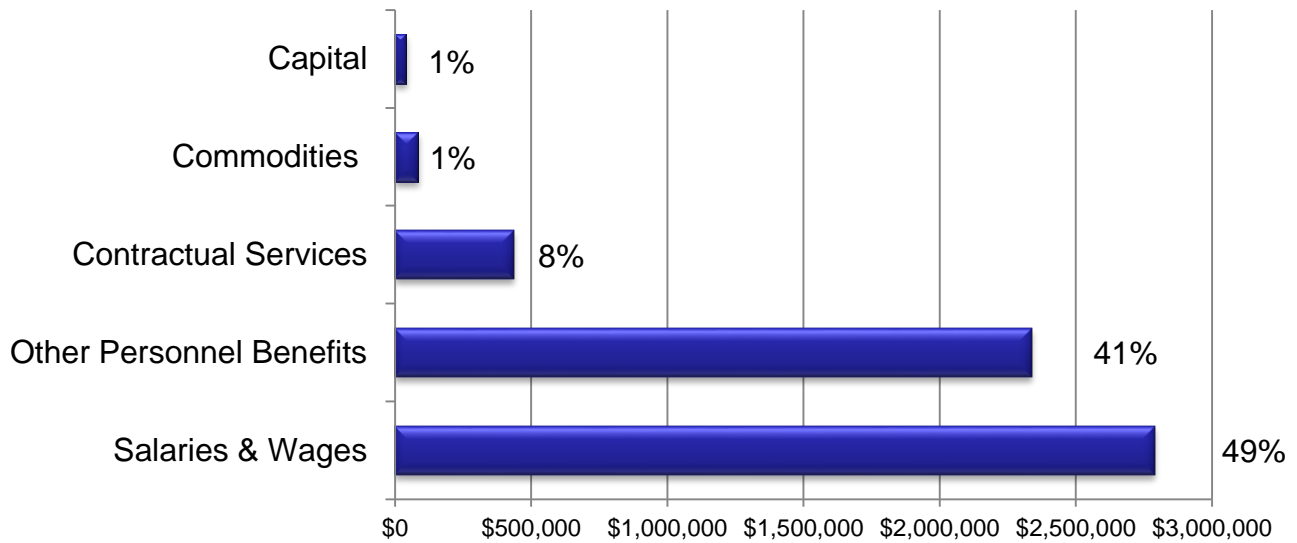


# Police

## Police Historical Expenditures



### Salaries Represent 49% of Amended Budget



The Police Department budget for FY 2020 is \$5,684,275 representing an increase of \$617,906 or 12.2% from the FY 2019 estimate. Other personnel benefits increased by \$370,218 or 18.8% from the current year due to higher benefit and Police pension costs. Salaries increased by \$230,683 due to reinstatement of the Deputy Police Chief position and the hiring of an additional officer for field services.

# POLICE DEPARTMENT

## MISSION STATEMENT

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

## GOALS

- Establish the police force as a strong presence in the community to serve as a deterrent to and minimize the opportunity for the commission of crimes.
- To work closely with other local law enforcement agencies, while promoting cooperation and coordination with county, state, and federal officials on multi-jurisdictional matters.
- To take advantage of technological innovations when those innovations are consistent with the furtherance of the Department's mission.
- To prepare the Department to respond to possible local terrorist threats and natural disasters as well as ensuring additional safety measures as will be demonstrated at this year's 4<sup>th</sup> of July event.



## **FY 2018-19 ACCOMPLISHMENTS**

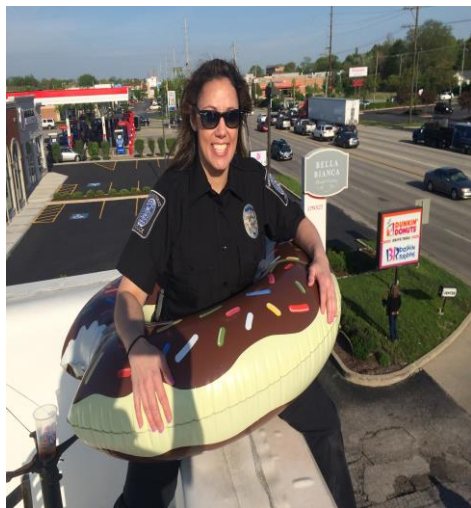
1. Patrol units have been conducting regular subdivision checks and have issued Crime Prevention Notices when needed. Additionally, car burglary safety tips have been included in various editions of the Terrace Leaves.
2. The Red Light Camera program has been running for a full year with no issues to report. In addition to the additional safety the cameras bring, they were able to provide assistance to the Oak Brook Police Department with their investigation of an Aggravated Vehicle Hijacking that occurred at the Oak Brook Center Mall.
3. Lockdown drills have been conducted on several occasions at Stella May and Stevenson School, and will continue on an on-going basis. Our CSO continues to be present at the schools during arrival and dismissal times.
4. The Police Department hosted the 3rd annual National Night Out. This year Detective DeMario reached out to various businesses for donations. Thanks to her efforts we received monetary donations from Chapel Hill and 7-Eleven. The monies were used to purchase a snow cone machine which will alleviate the need to rent one annually. 7-Eleven also provided all the pop and water for this event.

Additionally, Detective DeMario provided two new attractions at the event ... the Homeland Security Vehicle known as the "MRAP" (Mine-Resistant Ambush Protected) and several reptiles, including a Black Throated Monitor!



5. Detective Sergeant Clark's "Part Time Investigator Program" continues. This year Officer Wagner and Officer Tomopoulos were recruited. This program affords officers the opportunity to be trained in the investigation of all crimes. They are then able to supplement the current Investigations Unit in the event additional investigative manpower is needed.
6. Detective Sergeant Clark continues to serve on the Major Crimes Task Force as well as the NIPAS Mobile Field Force. This year Sergeant Clark was able to assist on various incidents this year (an Anti-Violence march on the Kennedy Expressway, a critical incident that involved a shooting investigation, as well as a significant drug arrest). Recently Officer Sluzewicz was assigned to the NIPAS Mobile Field Force and will be available to assist as well.

7. Officer Lekki continues to serve on the DuPage County Accident Reconstruction Team (DUCART). This year Officer Lekki was able to assist on various fatal accidents, including two major accidents that occurred in Oakbrook Terrace; the first one was a roll-over/personal injury accident and the second one was a fatal accident.
8. Honorable Mentions were presented this year to the following officers:
- **Officer Lekki** in recognition of his outstanding performance in the investigation of a continuing financial crimes enterprise.
  - **Officer Mastrino** in recognition of his outstanding performance in delivering a baby while responding to assist a female in labor.
  - **Officer O'Rourke** in recognition of his outstanding performance in the arrest of two offenders for the offenses of Theft and Possession of a Controlled Substance.
  - **Officer Plumtree** in recognition of his outstanding performance in the arrest of an offender for the offense of Possession of a Controlled Substance with the Intent to Deliver.
  - **Officer Sluzewicz** in recognition of his outstanding performance in the arrest of three offenders for the offense of Aggravated Unlawful Use of a Weapon.
  - **Officer Sluzewicz** in recognition of his outstanding performance in the safe recovery of a stolen, semi-automatic .45 caliber handgun.
  - **Officer Tomopoulos** in recognition of his outstanding performance in the arrest of an offender for the offenses of Aggravated Unlawful Use of a Weapon and Possession of a Controlled Substance.
9. Once again, the Police Department participated in the Illinois Special Olympics COP-ON-TOP event held at the Dunkin Donuts on Roosevelt Road. **Over \$4,000 in donations were raised!**



10. The Sergeant's promotion test was held this August, and a new promotion list has been posted. The top three officers are: Officer Lekki, Officer Bryant and Detective DeMario.
11. Sergeant Clark researched and implemented the Frontline Public Safety Solutions Tool Kit computer program. This program was designed to help police departments and the community to stay in tune with each other. We are now able to track/manage various programs (Vacation House Watches, Overnight Parking, Directed Patrols, Vehicle Condition Reports, Pet Management, and Alarm Key Holders).
12. Chief Calvello researched and implemented the PowerDMS computer program. This program was designed to assist police departments to manage/track departmental policies and procedures via a web-based platform.
13. The Child Safety Restraint Safety Program continues whereby the Police Department's State Certified Child Restraint Seat Officers inspect the vehicle restraint seats for current residents. Officer Johnson, Officer Sluzewicz and CSO Caruso were certified/re-certified this year.



## FY 2019-20 OBJECTIVES

1. Continue to provide high visibility police patrols throughout the City with a main focus on our two local schools.
2. Continue to work closely with the schools to maintain lock-down drill training including Active Shooter Exercises.
3. Prepare for community events (4<sup>th</sup> of July and National Night Out).
4. Utilize our fully-staffed Investigations Unit to more effectively and expeditiously follow-up on cases.
5. Utilize our certified Accident Investigator, Mobile Field Force and Major Crime Scene officers when available.
6. Hire and train a Police Officer to fill the current vacancy.
7. Hire and acclimate a Deputy Chief to fill the current vacancy.



# POLICE DEPARTMENT

## Fiscal Year 2019-2020 Budget Proposal

The Police Department's Budget Proposal for FY 2019-20 is \$5,662,751. The table below details the major categories of the request as well as the difference from the current year estimate.

	Actual (FY2017-18)	Estimated (FY2018-19)	Change	%	Proposed (FY2019-20)	Change	%
Total	\$4,652,433	\$5,066,368	\$413,935	8.9%	\$5,662,751	\$596,383	11.77%
Salaries & Personal Benefits	\$4,137,252	\$4,523,523	\$386,271	9.3%	\$5,102,900	\$579,377	12.81%
Contractual Services	\$372,965	\$395,400	\$22,435	6.0%	\$434,275	\$38,875	9.83%
Commodities	\$127,769	\$110,455	(\$17,314)	-13.6%	\$84,575	(\$25,880)	-23.43%
Capital Exp.	\$14,445	\$36,990	\$22,545	156.1%	\$41,000		

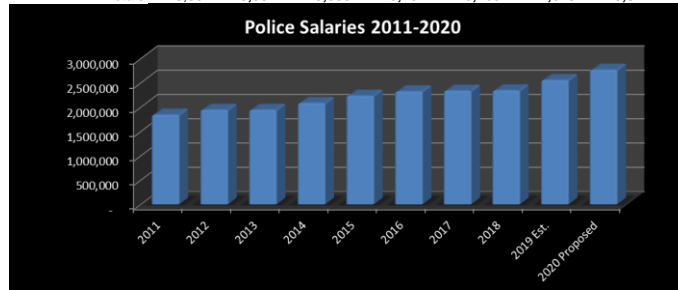
**Salaries and Personal Benefits** – Salaries and wages comprise 90% of the total budget. The salaries and benefits increase is due to Police union pay increases, a higher Police Pension contribution, as well as the proposed 4% increase for non-union employees moving up the Step plan, and a bonus for non-union employees at the top of the Step.

**Contractual Services** – Contractual Services comprise 8% of the Police Department budget. This increase is primarily due to building and vehicle maintenance and repair costs. Additional increases were incurred for the newly-purchased software programs (PowerDMS and Frontline), as well as a significant increase in our fair share obligation to DuComm for the new facility costs.

**Commodities** – Commodities represent only 1.5% of the budget. Commodities decreased by \$25,880 from the current year because of lower DUI equipment costs and a reduction in non-capital equipment. Each year the City uses DUI fines to purchase a new squad. Typically the vehicle purchase is originally budgeted as a capital expenditure and then reclassified to DUI equipment later in the year.

**Capital Expenditures** – Annual vehicle replacements have previously been funded using DUI receipts. DUI revenues will be earmarked towards the replacement of one ford interceptor in FY 2020.

Police Operating Indicators	Per Calendar Year								
	2018	2017	2016	2015	2014	2013	2012	2011	2010
Accidents	515	489	483	462	423	410	400	456	400
Crime Incidents	595	640	717	1,028	689	834	759	846	867
Traffic Citations	1,179	1,199	1,485	2,295	3,531	4,205	3,378	3,780	4,484
Parking Citations	502	300	411	618	305	537	208	318	364
Administrative Tows	97	101	113	154	221	342	247	315	385
DUI Arrests	18	29	21	23	35	50	77	162	147
Other Traffic Arrests	251	293	172	215	365	390	260	273	323
Uninsured Motor Vehicles	218	203	287	368	565	716	544	618	182
Local Ordinance Arrests	22	48	111	129	129	165	38	98	84
Totals	3,397	3,302	3,800	5,292	6,263	7,649	5,911	6,866	7,236



	2011	2012	2013	2014	2015	2016	2017	2018	2019 Est.	2020 Proposed
Salaries	1,845,260	1,945,965	1,945,213	2,085,445	2,235,942	2,324,730	2,338,773	2,344,822	2,557,163	2,769,101

# Building & Zoning

**CITY OF OAKBROOK TERRACE  
BUILDING & ZONING  
2019/2020 BUDGET  
01-03**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimate 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>Salaries &amp; Wages</b>	\$ 217,400	\$ 267,348	\$ 288,084	\$ 290,151	\$ 299,062	\$ 307,638	6.8%	6.0%
<b>Other Personnel Benefits</b>	\$ 75,358	\$ 109,198	\$ 124,840	\$ 122,342	\$ 120,042	\$ 121,613	-2.6%	-0.6%
<b>Contractual Services</b>	\$ 118,202	\$ 85,328	\$ 137,700	\$ 114,200	\$ 137,700	\$ 137,700	0.0%	20.6%
<b>Commodities</b>	\$ 3,857	\$ 4,363	\$ 4,100	\$ 4,100	\$ 4,900	\$ 4,900	19.5%	19.5%
<b>DEPARTMENT TOTAL</b>	<b>\$ 414,818</b>	<b>\$ 466,237</b>	<b>\$ 554,724</b>	<b>\$ 530,793</b>	<b>\$ 561,704</b>	<b>\$ 571,851</b>	<b>3.1%</b>	<b>7.7%</b>

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 210,425	\$ 263,074	\$ 280,759	\$ 280,389	\$ 281,088	\$ 289,521	3.1%	3.3%
4120 - Overtime	\$ 525	\$ 524	\$ 1,025	\$ 262	\$ 794	\$ 818	-20.2%	212.2%
4140 - Part-time Other	\$ 6,450	\$ 3,750	\$ 6,300	\$ 9,500	\$ 13,200	\$ 13,200	109.5%	38.9%
4190 - Top of the Range Award	\$ -	\$ -	\$ -	\$ -	\$ 3,980	\$ 4,099	-	-
<b>TOTAL</b>	<b>\$ 217,400</b>	<b>\$ 267,348</b>	<b>\$ 288,084</b>	<b>\$ 290,151</b>	<b>\$ 299,062</b>	<b>\$ 307,638</b>	<b>6.8%</b>	<b>6.0%</b>

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 28,114	\$ 34,285	\$ 37,306	\$ 33,929	\$ 29,488	\$ 30,373	-18.6%	-10.5%
4520 - FICA	\$ 16,494	\$ 19,836	\$ 21,553	\$ 22,197	\$ 22,878	\$ 23,564	9.3%	6.2%
4530 - Health Insurance	\$ 27,544	\$ 43,989	\$ 55,495	\$ 55,495	\$ 56,932	\$ 56,932	2.6%	2.6%
4531 - H.S.A. Contribution	\$ -	\$ 7,629	\$ 7,100	\$ 7,100	\$ 7,100	\$ 7,100	0.0%	0.0%
4540 - Dental Insurance	\$ 1,982	\$ 2,430	\$ 2,493	\$ 2,593	\$ 2,593	\$ 2,593	4.0%	0.0%
4550 - Life Insurance	\$ 622	\$ 693	\$ 620	\$ 627	\$ 650	\$ 650	4.8%	3.6%
4570 - Unemployment Insurance	\$ 602	\$ 335	\$ 272	\$ 402	\$ 402	\$ 402	47.8%	0.0%
<b>TOTAL</b>	<b>\$ 75,358</b>	<b>\$ 109,198</b>	<b>\$ 124,840</b>	<b>\$ 122,342</b>	<b>\$ 120,042</b>	<b>\$ 121,613</b>	<b>-2.6%</b>	<b>-0.6%</b>

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 59,668	\$ 54,091	\$ 77,500	\$ 70,000	\$ 90,000	\$ 90,000	16.1%	28.6%
5602 - Rental Inspection	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
5604 - City Engineer	\$ 14,540	\$ 11,463	\$ 20,000	\$ 12,000	\$ 15,000	\$ 15,000	-25.0%	25.0%
5605 - Training/Conferences	\$ -	\$ 279	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5610 - Membership/Assoc Fees	\$ 423	\$ 441	\$ 450	\$ 450	\$ 450	\$ 450	0.0%	0.0%
5612 - Code Enforcement	\$ 21,675	\$ 8,788	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%	0.0%
5615 - Meetings	\$ 13	\$ 13	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 321	\$ 240	\$ 350	\$ 350	\$ 350	\$ 350	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 1,160	\$ 1,225	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	0.0%	0.0%
5665 - Telephone Service	\$ 1,840	\$ 1,829	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
5668 - Communications	\$ 648	\$ 1,159	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	0.0%
5700 - Public Information	\$ 1,467	\$ 408	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	-33.3%	-33.3%
5725 - Public Hearing Expense	\$ 11,547	\$ 5,391	\$ 18,000	\$ 10,000	\$ 11,000	\$ 11,000	-38.9%	10.0%
<b>TOTAL</b>	<b>\$ 118,202</b>	<b>\$ 85,328</b>	<b>\$ 137,700</b>	<b>\$ 114,200</b>	<b>\$ 137,700</b>	<b>\$ 137,700</b>	<b>0.0%</b>	<b>20.6%</b>

<b>Commodities</b>								
6110 - Books & Publications	\$ -	\$ 629	\$ 100	\$ 100	\$ 900	\$ 900	800.0%	800.0%
6120 - Office Supplies	\$ 1,204	\$ 1,083	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
6130 - Supplies	\$ 1,062	\$ 1,956	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
6151 - Hardware	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
6170 - Postage	\$ 991	\$ 695	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
<b>TOTAL</b>	<b>\$ 3,857</b>	<b>\$ 4,363</b>	<b>\$ 4,100</b>	<b>\$ 4,100</b>	<b>\$ 4,900</b>	<b>\$ 4,900</b>	<b>19.5%</b>	<b>19.5%</b>

<b>TOTAL</b>	<b>\$ 414,818</b>	<b>\$ 466,237</b>	<b>\$ 554,724</b>	<b>\$ 530,793</b>	<b>\$ 561,704</b>	<b>\$ 571,851</b>	<b>3.1%</b>	<b>7.7%</b>
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**NARRATIVE REPORT**

**Department:** Building & Zoning **Date:** October 2018  
**Activity:** 01-03 **Prepared By:** Mihaela Dragan

<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
4110	Full-time Salaries	\$289,521
	Budgeted amount is comprised of salaries for the Building & Zoning Administrator, Assistant to the Building & Zoning Administrator, Building & Zoning / Planning & Zoning Commission Secretary, and the Code Enforcement Officer.	
4140	Part-Time Other	\$13,200
	These are the salaries of the seven (7) members of the Planning and Zoning Commission.	
4190	Top of the Range Award	\$4,099
	The budgeted amount is comprised of the following percentages: Building & Zoning Administrator – 3% Code Enforcement Officer – 1%	
4500	Other Personnel Benefits	\$121,613
	These benefits include IMRF, FICA, and insurance for life, dental, health.	
5600	Professional & Technical Services	\$90,000
	Requested amount covers several contractual services contracts: semi-annual elevator inspections (\$12,000), building permit plan review services for new construction only (\$15,000), contracted plumbing / building / electrical inspectors (\$48,000), and document imaging costs to scan current and archived files (\$15,000).	
5604	City Engineer	\$15,000
	Plan reviews and inspections related to Stormwater / Engineering.	
5612	Code Enforcement Officer	\$15,000
	Budgeted amount relates to residential property maintenance inspections.	
5660	Equipment Maintenance & Repair	\$1,100
	Shared costs for copier maintenance & repair.	
5665	Telephone Service	\$2,000
	Department's share of City's telephone system charges.	

**NARRATIVE REPORT**

**Department:** Building & Zoning **Date:** October 2018  
**Activity:** 01-03 **Prepared By:** Mihaela Dragan

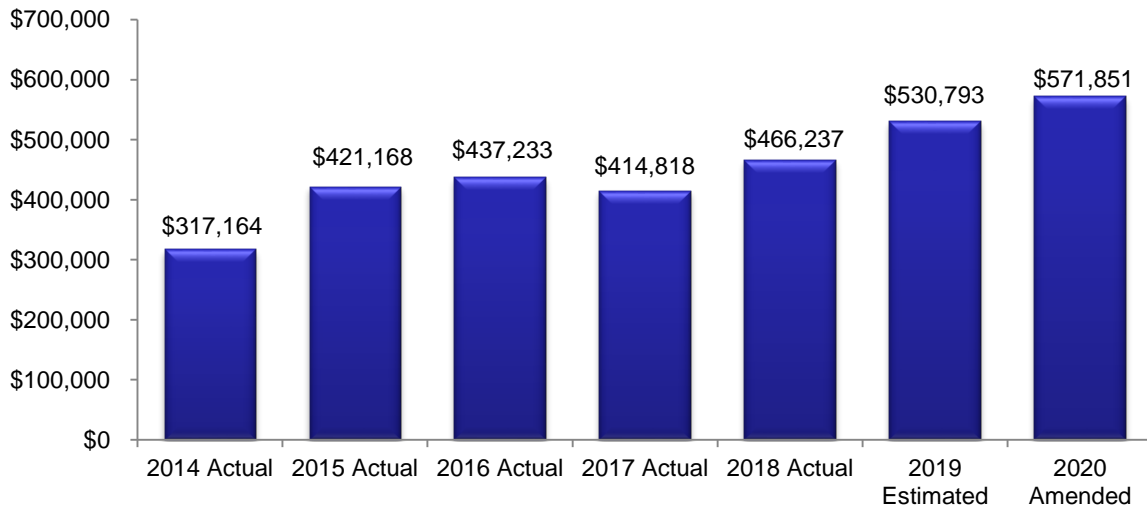
<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
5668	Communications	\$1,200
	Cellular phone cost for Administration.	
5700	Public Information	\$1,000
	Budgeted amount includes reproduction of the City's Comprehensive Plan, Zoning and Subdivision books, zoning maps, ordering new aerial maps, and ordering new public hearing signs and / or construction signs as needed.	
5725	Public Hearing Expense	\$11,000
	Budgeted figure is based on the anticipated need for public hearings and the publishing of legal notices.	

Building and Zoning Department  
Organization Chart  
Fiscal Year Ended April 30, 2020

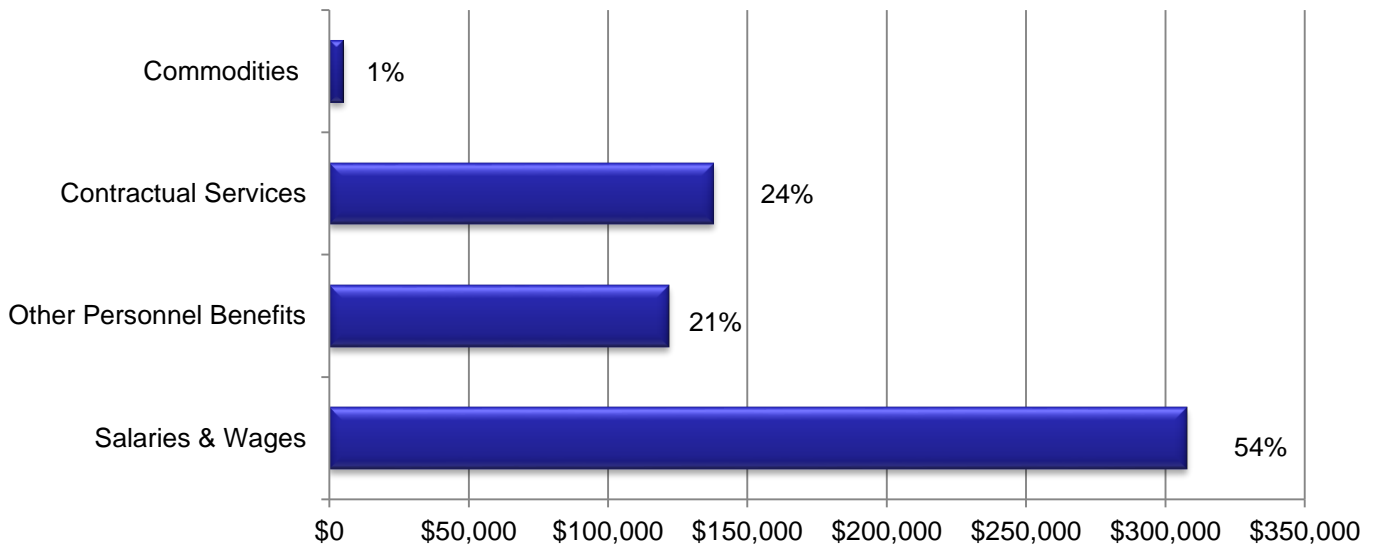


# Building & Zoning

## Building & Zoning Historical Expenditures



### Salaries Represent 54% of Amended Budget



The FY 2020 Building and Zoning budget increased by \$41,058 or 7.7% from the FY 2019 estimate. This increase is due to higher salaries and contractual services



# **BUILDING & ZONING DEPARTMENT**

## **MISSION STATEMENT**

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

## **GOALS**

To interpret, apply and enforce various code requirements pursuant to local ordinances, and in accordance with the policies adopted by the City Council. To complete, maintain and update records of all building, zoning, property maintenance, and rental license activities. To facilitate the development at Oakbrook Terrace Square, annexation and redevelopment of the property located north of Summit Oaks, redevelopment of La Quinta, redevelopment of Midwest Office Center, and other development / redevelopment projects that may arise. To monitor new construction, and to approve Certificates of Occupancy for all new commercial buildings, existing commercial property alterations and interior remodeling, as well as all residential homes and additions.

## **FY 2018–2019 ACCOMPLISHMENTS**

1. Completed the development of effective reporting systems for information regarding permit process in order to establish and achieve standards for turnaround times and customer service. Such reports include permit status and turnaround times per permit type. Over 187 building permits for various construction projects in the residential and commercial districts were issued during the first six months of this current Fiscal Year, from May 1, 2018 to October 31, 2018. Building permit fees, including contractor's registration fees, approval of certificates of occupancy, and public hearing fees collected during the six month period are totaling \$251,074.00.
2. Completed building plan examinations in-house and submitted plans for new construction only to the outside consultant as needed.
3. Administered the development throughout the City, including large commercial office tenants and retail.
4. Contractor's registration applications were processed, and licenses were issued for contractors performing work in the City.
5. Reviewed and approved business license applications to ensure that business uses are in compliance with zoning classification of property and parking to verify that Certificates of Occupancy were issued for new and old businesses prior to approval of a business license.
6. Met with owners of residential and commercial properties, and their representatives concerning public hearings. Reviewed plans and documents, and scheduled public hearings.

7. Responded to requests for numerous zoning verification letters.
8. Responded to FOIA requests.
9. Investigated residential and commercial property maintenance code complaints, and worked with property owners to assure compliance.
10. The City home inspectors were working this summer inspecting the exterior of all single family homes.
11. The City inspectors performed yearly rental inspections. The City currently has 45 rental dwellings.

### **FY 2019–2020 OBJECTIVES**

- To continue to monitor the Building and Zoning Department activities, and continue to enforce Building, Zoning, and Property Maintenance Codes including the rental inspection program.
- To continue to facilitate the development / redevelopment of construction projects throughout the City.
- To continue to recommend modifications to the zoning code as necessary.
- To continue to recommend modifications to the building, electrical and plumbing codes as necessary. To work with the City's consultants and inspectors to determine if amendments to the codes are needed.
- To continue to update the City's zoning map, and land use map.
- To obtain most current City's aerial maps from DuPage County.
- To continue to request commercial property owners to maintain landscaping throughout the City.
- To encourage architects to provide adequate landscaping for commercial properties.
- To continue to update development packets to provide various information to the general public for building permit requirements, sign permit requirements, required inspections, and public hearing documents submittal informational packet.
- To continue to attend the Greater Oak Brook Chamber of Commerce Economic Development meetings, and the DuPage County Community Development Commission meetings as needed.
- Continue to monitor the Building and Zoning Department budget.

## BUILDING & ZONING DEPARTMENT

### Fiscal Year 2019-2020 Budget Proposal

The Building & Zoning Department's Budget Proposal for FY 2019-20 is \$561,704. The table below details the major categories of the request as well as the difference from the current year estimate.

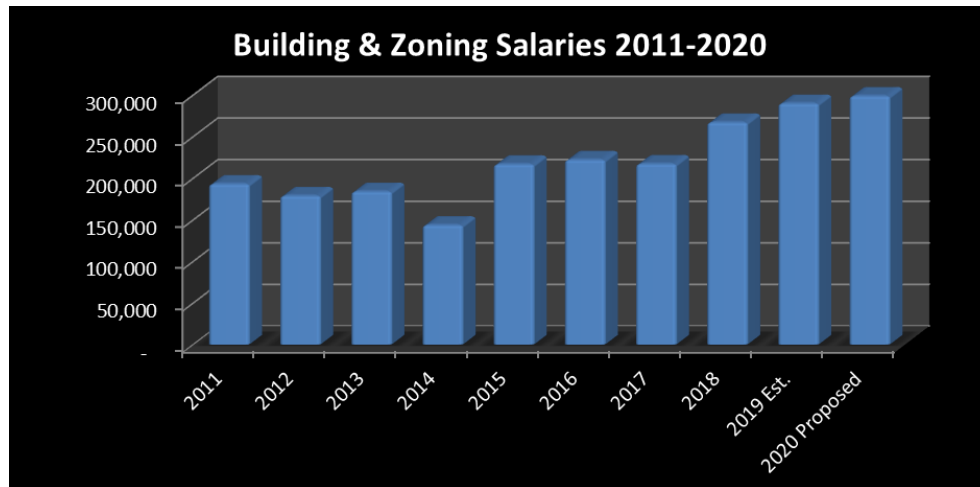
	Actual (FY2017-18)	Estimated (FY2018-19)	Change	%	Proposed (FY2019-20)	Change	%
Total	\$466,237	\$530,793	\$64,556	13.8%	\$561,704	\$30,911	5.82%
Salaries & Personal Benefits	\$376,546	\$412,493	\$35,947	9.5%	\$419,104	\$6,611	1.60%
Contractual Services	\$85,328	\$114,200	\$28,872	33.8%	\$137,700	\$23,500	20.58%
Commodities	\$4,363	\$4,100	(\$263)	-6.0%	\$4,900	\$800	19.51%

**Salaries and Personal Benefits** – Salaries and wages comprise 74% of the total budget.

**Contractual Services** – Contractual services comprise 25% of the Building and Zoning budget.

**Commodities** – Commodities represent only 1% of the budget.

B & Z Operating Indicators Per FY	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Building Permits Issued	326	348	355	291	280	260	274	210	193	231
Inspections Conducted	602	699	837	621	875	500	409	402	334	531
Complaints/Service Requests Responded To	210	106	226	131	171	137	30	39	42	45



	2011	2012	2013	2014	2015	2016	2017	2018	2019 Est.	2020 Proposed
Salaries	193,323	179,050	184,168	143,822	216,994	222,343	217,400	267,348	290,151	299,062

# Public Services Street Division

**CITY OF OAKBROOK TERRACE**  
**PUBLIC SERVICES DEPARTMENT - STREETS DIVISION**  
**2019/2020 BUDGET**  
**01-04**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>Salaries &amp; Wages</b>	\$ 256,977	\$ 246,803	\$ 295,794	\$ 286,371	\$ 357,134	\$ 367,308	24.2%	28.3%
<b>Other Personnel Benefits</b>	\$ 111,246	\$ 105,890	\$ 120,367	\$ 134,999	\$ 145,290	\$ 147,184	22.3%	9.0%
<b>Contractual Services</b>	\$ 140,545	\$ 154,942	\$ 175,017	\$ 160,567	\$ 182,779	\$ 182,779	4.4%	13.8%
<b>Commodities</b>	\$ 46,703	\$ 42,850	\$ 62,500	\$ 53,180	\$ 58,640	\$ 58,640	-6.2%	10.3%
<b>DEPARTMENT TOTAL</b>	<b>\$ 555,472</b>	<b>\$ 550,486</b>	<b>\$ 653,678</b>	<b>\$ 635,117</b>	<b>\$ 743,843</b>	<b>\$ 755,911</b>	<b>15.6%</b>	<b>19.0%</b>

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 246,972	\$ 202,522	\$ 275,281	\$ 255,754	\$ 331,942	\$ 341,900	24.2%	33.7%
4120 - Overtime	\$ 545	\$ 618	\$ 513	\$ 2,087	\$ 1,000	\$ 1,030	101.0%	-50.6%
4140 - Part-time Other	\$ 9,460	\$ 43,663	\$ 20,000	\$ 28,530	\$ 18,000	\$ 18,000	-10.0%	-36.9%
4190 - Top of the Range Award	\$ -	\$ -	\$ -	\$ -	\$ 6,192	\$ 6,378	-	-
<b>TOTAL</b>	<b>\$ 256,977</b>	<b>\$ 246,803</b>	<b>\$ 295,794</b>	<b>\$ 286,371</b>	<b>\$ 357,134</b>	<b>\$ 367,308</b>	<b>24.2%</b>	<b>28.3%</b>

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 34,244	\$ 28,044	\$ 37,064	\$ 31,831	\$ 35,632	\$ 36,701	-1.0%	15.3%
4520 - FICA	\$ 20,370	\$ 19,879	\$ 22,252	\$ 22,099	\$ 27,512	\$ 28,337	27.3%	28.2%
4530 - Health Insurance	\$ 45,979	\$ 47,188	\$ 50,598	\$ 69,077	\$ 70,150	\$ 70,150	38.6%	1.6%
4531 - H.S.A. Contribution	\$ 6,800	\$ 6,950	\$ 7,100	\$ 7,100	\$ 7,100	\$ 7,100	0.0%	0.0%
4540 - Dental Insurance	\$ 2,626	\$ 2,706	\$ 2,499	\$ 3,542	\$ 3,542	\$ 3,542	41.7%	0.0%
4550 - Life Insurance	\$ 760	\$ 698	\$ 616	\$ 759	\$ 764	\$ 764	24.0%	0.6%
4570 - Unemployment Ins	\$ 468	\$ 425	\$ 238	\$ 591	\$ 591	\$ 591	148.3%	0.0%
<b>TOTAL</b>	<b>\$ 111,246</b>	<b>\$ 105,890</b>	<b>\$ 120,367</b>	<b>\$ 134,999</b>	<b>\$ 145,290</b>	<b>\$ 147,184</b>	<b>22.3%</b>	<b>9.0%</b>

<b>Contractual Services</b>								
5600 - Professional & Technical	\$ 441	\$ 10,362	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.0%	0.0%
5604 - City Engineer	\$ 2,104	\$ 8,227	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.0%	0.0%
5605 - Training/Conferences	\$ 1,740	\$ -	\$ 1,700	\$ 600	\$ 1,700	\$ 1,700	0.0%	183.3%
5610 - Membership & Association	\$ 1,133	\$ 320	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	0.0%
5615 - Meetings	\$ 138	\$ 414	\$ 350	\$ 500	\$ 500	\$ 500	42.9%	0.0%
5635 - Deductible Payments	\$ -	\$ -	\$ 3,000	\$ 1,000	\$ 2,000	\$ 2,000	-33.3%	100.0%
5650 - Physical Exams	\$ 461	\$ 249	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 3,628	\$ 5,493	\$ 3,000	\$ 3,000	\$ 5,000	\$ 5,000	66.7%	66.7%
5660 - Equipment Maint & Repair	\$ 10,109	\$ 20,128	\$ 17,500	\$ 17,500	\$ 20,000	\$ 20,000	14.3%	14.3%
5663 - Vehicle Maint & Repair	\$ 19,980	\$ 26,384	\$ 19,000	\$ 30,000	\$ 25,000	\$ 25,000	31.6%	-16.7%
5665 - Telephone Service	\$ 5,470	\$ 8,358	\$ 7,000	\$ 9,000	\$ 9,000	\$ 9,000	28.6%	0.0%
5668 - Communications	\$ 3,541	\$ 3,117	\$ 2,400	\$ 3,600	\$ 3,600	\$ 3,600	50.0%	0.0%
5700 - Public Information	\$ -	\$ 375	\$ 400	\$ 400	\$ 400	\$ 400	0.0%	0.0%
5715 - Uniform Allowance	\$ 1,765	\$ 2,265	\$ 2,000	\$ 2,300	\$ 2,300	\$ 2,300	15.0%	0.0%
5740 - Mosquito Abatement	\$ 15,746	\$ 15,746	\$ 16,060	\$ 16,060	\$ 16,060	\$ 16,060	0.0%	0.0%
5741 - Access Easement Maint	\$ 1,054	\$ 1,076	\$ 1,097	\$ 1,097	\$ 1,119	\$ 1,119	2.0%	2.0%
5755 - Traffic Signal Maint.	\$ 2,572	\$ 1,755	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	0.0%	0.0%
5758 - Utilities	\$ 9,304	\$ 11,671	\$ 11,000	\$ 15,000	\$ 11,000	\$ 11,000	0.0%	-26.7%
5760 - Street Light Maint.	\$ 16,015	\$ 7,216	\$ 17,000	\$ 8,000	\$ 8,000	\$ 8,000	-52.9%	0.0%
5763 - Street Sweeping	\$ 3,990	\$ 1,330	\$ 4,500	\$ 3,000	\$ 4,500	\$ 4,500	0.0%	50.0%
5765 - Lawn Maintenance	\$ 5,940	\$ 4,205	\$ 6,500	\$ 5,000	\$ 5,000	\$ 5,000	-23.1%	0.0%
5766 - Tree Care	\$ 12,290	\$ 2,740	\$ 16,000	\$ 10,000	\$ 16,000	\$ 16,000	0.0%	60.0%
5770 - Building Maintenance	\$ 23,013	\$ 23,324	\$ 37,000	\$ 25,000	\$ 42,000	\$ 42,000	13.5%	68.0%
5775 - Testing & Examinations	\$ 110	\$ 189	\$ 110	\$ 110	\$ 200	\$ 200	81.8%	81.8%
<b>TOTAL</b>	<b>\$ 140,545</b>	<b>\$ 154,942</b>	<b>\$ 175,017</b>	<b>\$ 160,567</b>	<b>\$ 182,779</b>	<b>\$ 182,779</b>	<b>4.4%</b>	<b>13.8%</b>

**CITY OF OAKBROOK TERRACE  
PUBLIC SERVICES DEPARTMENT - STREETS DIVISION  
2019/2020 BUDGET  
01-04**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>Commodities</b>								
6110 - Books & Publications	\$ 30	\$ 30	\$ 350	\$ 30	\$ 350	\$ 350	0.0%	1066.7%
6120 - Office Supplies	\$ 475	\$ 246	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
6130 - Supplies	\$ 11,538	\$ 8,512	\$ 13,000	\$ 9,000	\$ 10,000	\$ 10,000	-23.1%	11.1%
6132 - Lawn Maint Supplies	\$ 1,597	\$ 188	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	0.0%
6133 - Street Repair Materials	\$ 9,841	\$ 11,662	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	0.0%	0.0%
6140 - NPDES Permit	\$ 2,287	\$ 2,148	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	0.0%	0.0%
6151 - Hardware	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	-	-
6170 - Postage	\$ 30	\$ 36	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	0.0%
6180 - Fuel	\$ 7,717	\$ 8,344	\$ 11,500	\$ 8,500	\$ 11,040	\$ 11,040	-4.0%	29.9%
6181 - Fuel Replacement Fund	\$ 4,600	\$ 4,600	\$ 4,650	\$ 4,650	\$ 4,650	\$ 4,650	0.0%	0.0%
6190 - Non-Capital Equipment	\$ 8,588	\$ 7,085	\$ 12,000	\$ 10,000	\$ 11,000	\$ 11,000	-8.3%	10.0%
<b>TOTAL</b>	<b>\$ 46,703</b>	<b>\$ 42,850</b>	<b>\$ 62,500</b>	<b>\$ 53,180</b>	<b>\$ 58,640</b>	<b>\$ 58,640</b>	<b>-6.2%</b>	<b>10.3%</b>
<b>TOTAL</b>	<b>\$ 555,472</b>	<b>\$ 550,486</b>	<b>\$ 653,678</b>	<b>\$ 635,117</b>	<b>\$ 743,843</b>	<b>\$ 755,911</b>	<b>15.6%</b>	<b>19.0%</b>

**NARRATIVE REPORT**

<b>Department:</b>	Public Services – Street Division	<b>Date:</b>	November 2018
<b>Activity:</b>	01-04	<b>Prepared By:</b>	Craig Ward

Object Number	Narrative	Amended
4110	Full-time Salaries	\$341,900
	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 (3) Maintenance Workers, and one (1) Maintenance Worker/Mechanic. \$2,500 of salaries for snow removal is allocated to the MFT Fund.	
4120	Overtime	\$1,030
	Estimated overtime expense for the budget year.	
4140	Part-time Other	\$18,000
	Two (2) seasonal employees working a maximum of 1,000 hours each per year. These workers are mostly utilized in the summer months; occasionally they return to work in the winter.	
4190	Top of the Range Award	\$6,378
	The budgeted amount is comprised of the following percentages: Public Services Director – 2% Maintenance Worker/Mechanic – 1% (2) Maintenance Worker – 3%	
4500	Other Personnel Benefits	\$147,184
	These benefits include IMRF, FICA, H.S.A contributions, unemployment insurance and insurance for life, dental, health.	
5600	Professional & Technical	\$2,500
	Miscellaneous Professional and Technical assistance expenditures for Public Service projects.	
5604	City Engineer	\$2,500
	Miscellaneous engineering costs associated with the Public Services Department.	
5605	Training / Conferences	\$1,700
	Training for vehicle repair and miscellaneous training for staff.	
5610	Memberships & Associations	\$1,200
	Membership dues for the APWA, Arbor and Salt Creek Workgroup.	
5635	Deductible Payments	\$2,000
	Budgeted amount represents deductible payments for car repairs through the City's insurance.	

**NARRATIVE REPORT**

**Department:** Public Services – Street Division      **Date:** November 2018  
**Activity:** 01-04      **Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
5655	Equipment Lease & Rental	\$5,000
	Right-of-way restoration machine in addition to miscellaneous equipment rental.	
5660	Equipment Maintenance & Repair	\$20,000
	This line item funds many repairs for the Public Services Department including the City Hall generator maintenance agreement; fire alarm and extinguisher repairs for all facilities; plow cutting edges and other equipment that would be in need of repair.	
5663	Vehicle Maintenance & Repair	\$25,000
	This request funds the maintenance and repairs for all Public Services vehicles as well as the staff pool vehicle. Sandblasting, prime and painting of our dump truck bodies is also included, along with an annual fleet maintenance software fee of \$4,345.	
5665	Telephone Service	\$9,000
	This account funds the Public Services portion of the City telephone system monthly charges.	
5668	Communication	\$3,600
	Budgeted amount pays for four (4) cellular phones as well as monitoring fees for intrusion and fire alarm systems for the Public Services building.	
5715	Uniform Allowance	\$2,300
	The requested amount purchases safety footwear, winter and safety apparel including jackets, shirts, pants, as well as safety vests and all other personal protective equipment for four (4) maintenance workers, and two (2) seasonal workers.	
5740	Mosquito Abatement	\$16,060
	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	\$1,119
	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	\$2,700
	Costs to maintain the City’s traffic signal.	



**NARRATIVE REPORT**

**Department:** Public Services – Street Division      **Date:** November 2018  
**Activity:** 01-04      **Prepared By:** Craig Ward

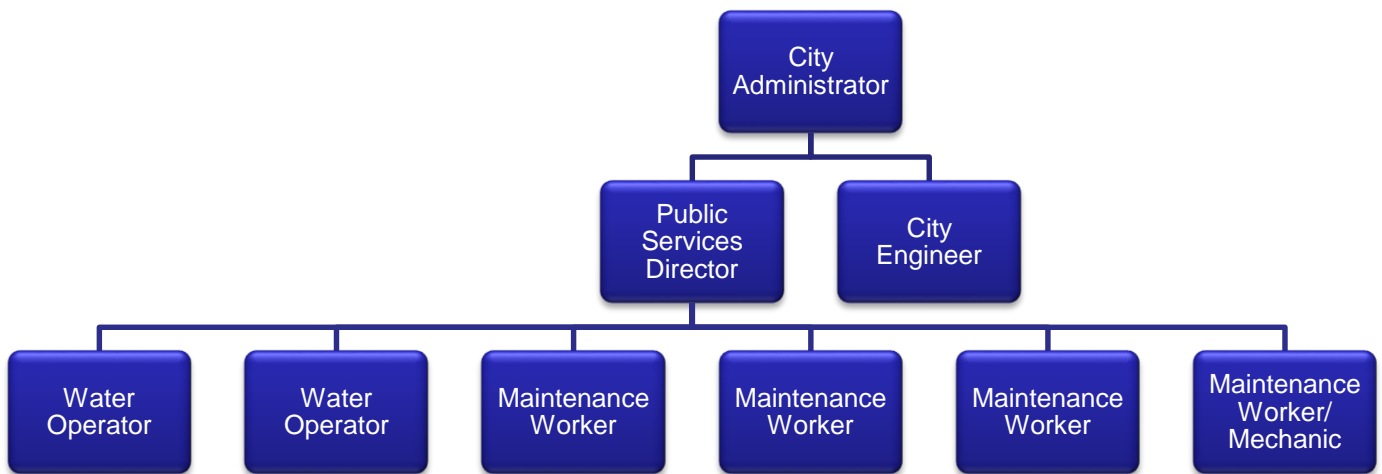
<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
5758	Utilities	\$11,000
	Funds cover charges for Flagg Creek Water Reclamation District, and Nicor Gas for the Public Service Building, and City Hall. Some of the natural gas charges are free under the City’s Nicor franchise agreement, which provides 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	\$8,000
	Electricity charges and maintenance charges for the City’s street lights are expensed here. There are (93) LED streetlights in the City’s subdivision.	
5763	Street Sweeping	\$4,500
	Requested funds will pay for three (3) scheduled sweepings of City-owned streets from curb to curb at \$1,500/each.	
5765	Lawn Maintenance	\$5,000
	The requested amount is for turf chemical treatments. Mowing, trimming and bed maintenance are performed in house.	
5766	Tree Care	\$16,000
	Tree planting, trimming, removal and stump grinding.	
5770	Building Maintenance	\$42,000
	The requested amount includes building services contracts such as: janitorial services, fire alarm/phone system, first-aid cabinet maintenance, floor mats, and other maintenance costs associated with the repair of building facilities. This amount includes \$15,500 for the blasting of the Public Services Building’s wash bay floor due to concrete pitting. This will eliminate future costly repairs.	
6130	Supplies	\$10,000
	This request includes paint, paper products, locksmith items, chains, rakes, brooms, scrapers, nuts, bolts, cleaning supplies, and miscellaneous tools and supplies.	
6132	Lawn Maintenance Supplies	\$4,000
	Irrigation repairs and supplies for the system at City Hall/Police Station. Fertilizer, seed, sod and dirt etc needed for maintenance and upkeep will be paid from this account.	
6133	Street Repair Materials	\$14,000
	Funds are used for residential mailbox repair, grass seed and dirt for right-of-way restoration, street patching, storm sewer repair and sign replacement.	

**NARRATIVE REPORT**

**Department:** Public Services – Street Division      **Date:** November 2018  
**Activity:** 01-04      **Prepared By:** Craig Ward

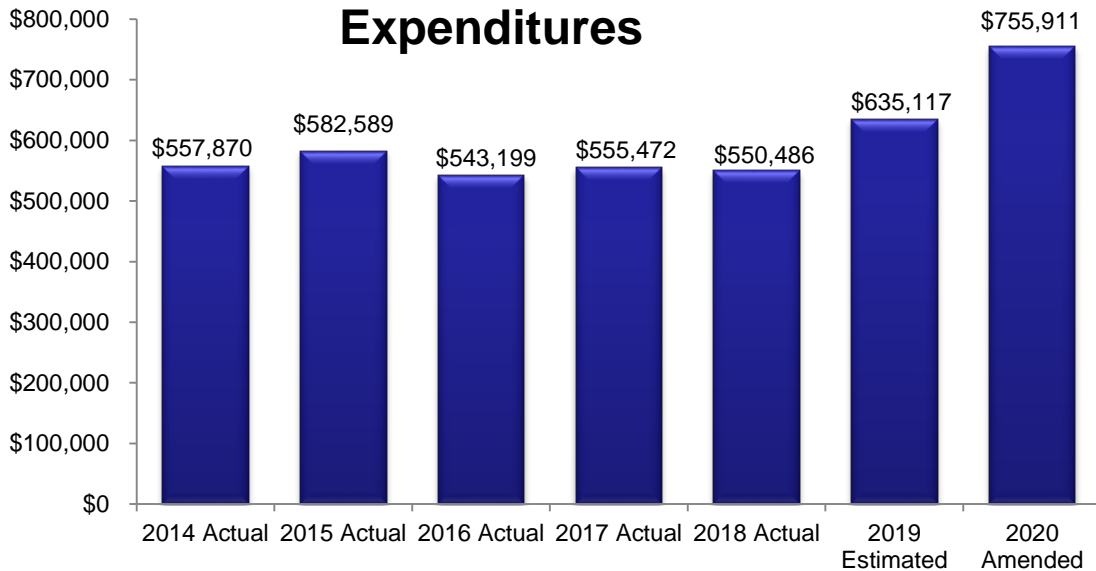
<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
6140	NPDES II Permit	\$2,300
	Annual NPDES Permit costs	
6180	Fuel	\$11,040
	Approximately 2,400 gallons of regular @ \$2.40 per gallon and 2,200 gallons of diesel gallons @ \$2.40 per gallon.	
6181	Fuel Replacement Fund	\$4,650
	The annual cost to fund the replacement costs for the City’s fuel storage and distribution system. The replacement costs are amortized over a 30 year period ending in 2040.	
6190	Non-Capital Equipment	\$11,000
	Funds are used for the purchase of any needed safety equipment (non-apparel), replacement parts, new chipper blades, chainsaws and miscellaneous tools and equipment needed.	

Public Services Department  
Organization Chart  
Fiscal Year Ended April 30, 2020

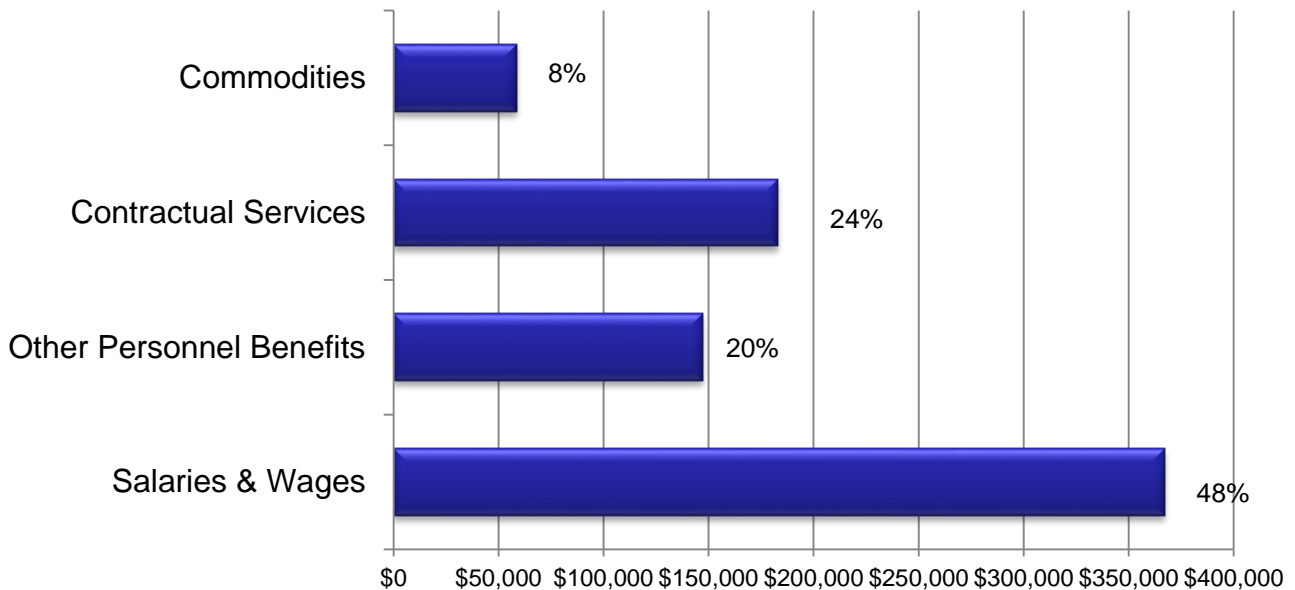


# Public Services Street Division

## Street Division Historical Expenditures



### Salaries Represent 48% of Amended Budget



The Public Services Department's – Street Division budget for FY 2020 is \$755,911, representing a 19% increase over the FY 2019 estimate. This increase is due to higher wages, benefits, and contractual services.

# PUBLIC SERVICES DEPARTMENT

## Street Division

### MISSION STATEMENT

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

### GOALS

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

### FY 2018-2019 ACCOMPLISHMENTS

- Maintained compliance with the Manual on Uniform Traffic Control Devices.



- Kreml Park Perennial Garden Overhauled.



- Elm Place Cul De Sac Decorative Point Remodeled.

- Road Resurfacing Project Successful with an estimated cost of \$1.4 million.
- 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 \$45.97.

## **FY 2019-2020 OBJECTIVES**



- Work closely with our City Engineers on various infrastructure improvement projects.
- Supervise and coordinate the City's street maintenance program including a milling and repaving program for all City streets over the next (2) years.
- Maintain and promote safe travels of our roadways during the winter months by utilizing effective and proper snow removal techniques.
- Perform preventative and routine maintenance on our fleet of vehicles and equipment and increase the knowledge of our fleet maintenance staff to provide more in-house repairs and maintenance.
- Monitor the specification requirements of the various agencies contracted by the City to perform duties such as Generator Maintenance, Janitorial, Landscaping, Mosquito Control, Pest Control and Tree Care.
- Complete Phase II of our Road Resurfacing Project which will include 14<sup>th</sup>, Blackstone, Spring Road, Trans Am and Frontage.



## PUBLIC SERVICES DEPARTMENT – STREET DIVISION

### Fiscal Year 2019-2020 Budget Proposal

The Street Division Budget Proposal for FY 2019-20 is \$743,843. The table below details the major categories of the request as well as the difference from the current year estimate.

	Actual (FY2017-18)	Estimated (FY2018-19)	Change	%	Proposed (FY2019-20)	Change	%
Total	\$550,486	\$635,117	\$84,631	15.4%	\$743,843	\$108,726	17.12%
Salaries & Personal Benefits	\$352,693	\$421,370	\$68,677	19.5%	\$502,424	\$81,054	19.24%
Contractual Services	\$154,942	\$160,567	\$5,625	3.6%	\$182,779	\$22,212	13.83%
Commodities	\$42,850	\$53,180	\$10,330	24.1%	\$58,640	\$5,460	10.27%

**Salaries and Personal Benefits** – Salaries and wages comprise 68% of the total budget.

**Contractual Services** – Contractual services comprise 24% of the Street Division budget.

**Commodities** – Commodities represent 8% of the budget. The FY 2020 budget includes \$15,500 to blast the wash bay floor for concrete pitting repairs at the Public Services building.

Public Services Street Operating Indicators	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Vehicle Maintenance - General Govt. Repairs	565	552	561	548	550	542	515	416	990	812
Vehicle Maintenance - Water Dept. Repairs	171	165	166	160	158	151	147	111	202	193
Street Repairs - Tons of Asphalt Spread	50	45	40	45	40	35	25	22	20	15
Sidewalk Repairs - Cubic Yards of Concrete Poured	25	30	20	60	50	70	60	30	10	8
Snow and Ice Control/Plowed Miles	12,577	8,571	8,416	8,212	9,944	6,315	5,500	4,856	3,147	4,327
Snow and Ice Control/Salted Miles	5,030	1,310	3,366	3,284	3,860	3,000	2,500	2,428	1,600	1,950
Number of Street Signs Replaced	38	43	42	85	65	30	34	35	26	13



	2011	2012	2013	2014	2015	2016	2017	2018	2019 Est.	2020 Proposed
Salaries	229,832	233,499	243,315	252,607	265,693	265,567	256,977	246,803	286,371	357,135

# Tourism



**CITY OF OAKBROOK TERRACE  
TOURISM DEPARTMENT  
2019/20 BUDGET  
01-06**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>Contractual Services</b>	\$ 169,896	\$ 166,971	\$ 169,133	\$ 171,297	\$ 167,297	\$ 167,297	-1.1%	-2.3%
<b>DEPARTMENT TOTAL</b>	<b>\$ 169,896</b>	<b>\$ 166,971</b>	<b>\$ 169,133</b>	<b>\$ 171,297</b>	<b>\$ 167,297</b>	<b>\$ 167,297</b>	<b>-1.1%</b>	<b>-2.3%</b>

<b>Contractual Services</b>								
5610 - Membership/Assoc Fees	\$ 63,477	\$ 61,199	\$ 58,133	\$ 60,297	\$ 60,297	\$ 60,297	3.7%	0.0%
5620 - DCVB Marketing Campaign	\$ 99,920	\$ 99,172	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.0%	0.0%
5781 - OBT Historical Society Cont	\$ 6,000	\$ 6,000	\$ 10,000	\$ 10,000	\$ 6,000	\$ 6,000	-40.0%	-40.0%
5782 - Event Sponsorship	\$ 500	\$ 600	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
<b>TOTAL</b>	<b>\$ 169,896</b>	<b>\$ 166,971</b>	<b>\$ 169,133</b>	<b>\$ 171,297</b>	<b>\$ 167,297</b>	<b>\$ 167,297</b>	<b>-1.1%</b>	<b>-2.3%</b>

<b>TOTAL</b>	<b>\$ 169,896</b>	<b>\$ 166,971</b>	<b>\$ 169,133</b>	<b>\$ 171,297</b>	<b>\$ 167,297</b>	<b>\$ 167,297</b>	<b>-1.1%</b>	<b>-2.3%</b>
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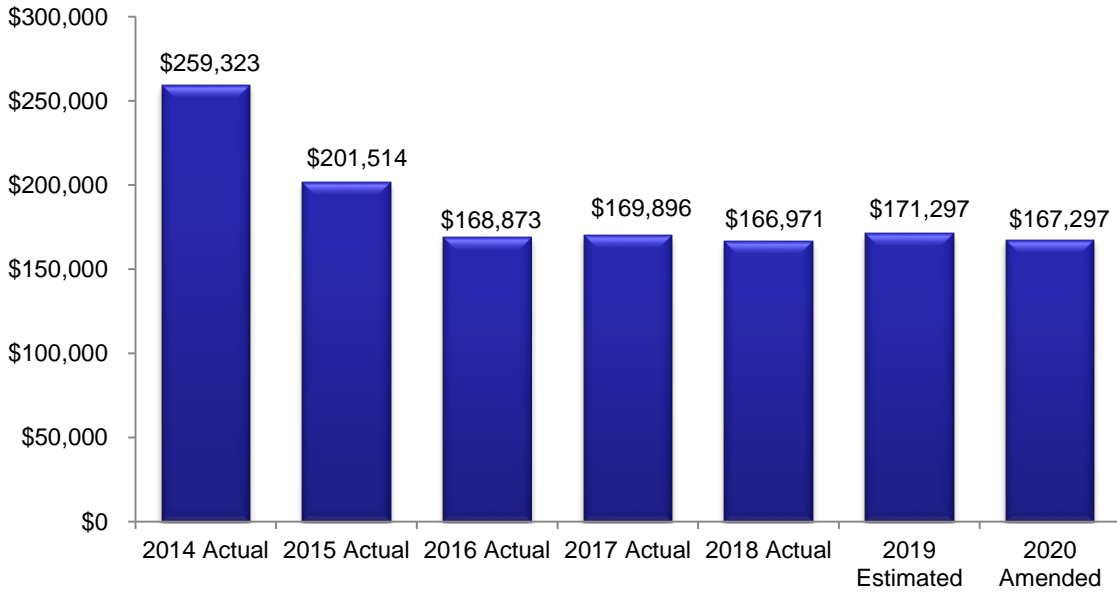
**NARRATIVE REPORT**

<b>Department:</b>	Tourism	<b>Date:</b>	December 2018
<b>Activity:</b>	01-06	<b>Prepared By:</b>	Aileen Haslett

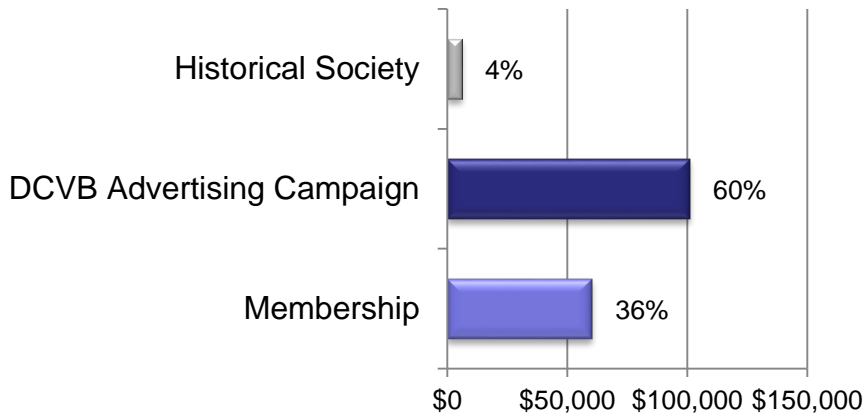
Object Number	Narrative	Amended																
5610	Membership & Association Fees	\$60,297																
	<p>The City's DCVB membership is based on the Fiscal Year 2020 estimated revenue of \$1,531,400 for both the regular and online hotel taxes. The membership cost is 20% of the first 1% of hotel/motel tax collected, which is estimated to be \$51,047 for this fiscal year.</p> <p>Additionally, the City pays the hotels' membership dues (\$10/room x 925 rooms = \$9,250)</p> <table style="margin-left: 40px; border: none;"> <tr> <td></td> <td style="text-align: center;"><u>Rooms</u></td> </tr> <tr> <td>Comfort Suites</td> <td style="text-align: center;">103</td> </tr> <tr> <td>Courtyard by Marriot</td> <td style="text-align: center;">147</td> </tr> <tr> <td>Hilton Garden Inn</td> <td style="text-align: center;">128</td> </tr> <tr> <td>Hilton Suites</td> <td style="text-align: center;">211</td> </tr> <tr> <td>Holiday Inn</td> <td style="text-align: center;">225</td> </tr> <tr> <td>Staybridge Suites</td> <td style="text-align: center;"><u>111</u></td> </tr> <tr> <td></td> <td style="text-align: center;">925*</td> </tr> </table> <p>*LaQuinta closed unexpectedly in August 2016 due to a fire. There is currently a prospective buyer of the property that intends on retaining the property as a hotel. In the interim, the City will not be paying the membership dues for the LaQuinta hotel.</p>		<u>Rooms</u>	Comfort Suites	103	Courtyard by Marriot	147	Hilton Garden Inn	128	Hilton Suites	211	Holiday Inn	225	Staybridge Suites	<u>111</u>		925*	
	<u>Rooms</u>																	
Comfort Suites	103																	
Courtyard by Marriot	147																	
Hilton Garden Inn	128																	
Hilton Suites	211																	
Holiday Inn	225																	
Staybridge Suites	<u>111</u>																	
	925*																	
5620	DCVB Marketing Campaign	\$100,000																
	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.																	
5781	Oakbrook Terrace Historical Society Contribution	\$6,000																
	This line item represents the City's \$6,000 contribution towards the Historical Society.																	
5782	Event Sponsorship	\$1,000																
	This line item enables the hotels to attract tourists for specialized sporting events.																	

# Tourism

## Tourism Historical Expenditures



### Advertising Represents 60% of Amended Budget



The Tourism FY 2020 budget is \$167,297. DCVB membership fees have decreased over the last couple of years because they are based upon hotel tax collections. The hotel tax base has declined because of the closure of the LaQuinta Hotel in August of 2016. The hotel closed due to a fire and is currently being marketed as a hotel property.

# TOURISM DEPARTMENT

## MISSION STATEMENT

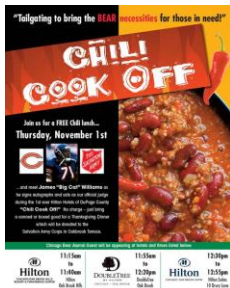
The Tourism Department's mission is twofold: first to carry out a well-conceived, strategic advertising and marketing campaign working with the City's six (6) hotels through the DuPage Convention and Visitors Bureau (DCVB) and second to work with the Greater Oak Brook Chamber of Commerce (GOCC) to fill vacancies, attract businesses, and foster a working relationship between the City and the current and prospective business community.

## GOALS

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

## FY 2018-2019 ACCOMPLISHMENTS

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



2. The City's hotels reported the highest 2018 occupancy of 71.8%, leading all of DuPage County.

3. The average daily rate increased by 1.9% in 2018.

4. The Hilton Suites held the first chili cook-off on November 1, 2018 competing against other area hotels.

5. Offered local residents holiday hotel stay deals through a special flyer in the *Winter Terrace Leaves*.

6. Secured hotel participation in the 2021 United States Bowling Congress Women's Championship tourism program.

7. Donated \$3,921 towards the Hotel Commission Red Kettle Campaign.



## FY 2019-2020 OBJECTIVES

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

## TOURISM DEPARTMENT

### Fiscal Year 2019-2020 Budget Proposal

The FY 2020 Tourism Department budget is \$167,297, representing a slight increase of \$326 over last year's actual of \$166,971. The table below details the major category of the request as well as the changes from the current year estimate.

	Actual (FY2017-18)	Estimated (FY2018-19)	Change	%	Proposed (FY2019-20)	Change	%
Total	\$166,971	\$171,297	\$4,326	2.6%	\$167,297	(\$4,000)	-2.34%
Contractual Services	\$166,971	\$171,297	\$4,326	2.6%	\$167,297	(\$4,000)	-2.34%

**Contractual Services** – Contractual services comprise 100% of the Tourism budget. Each year the Hotel Commission determines the allocation for the DCVB Marketing campaign line item of \$100,000.

The Triple AAA program is the Hotel Commission's largest marketing expense at \$28,000 and is reviewed closely every year to determine whether the hotels should continue participation. The DCVB dues are based upon actual hotel tax collections and since LaQuinta's closure in August of 2016; there has been a steady decline in hotel taxes remitted to the City. The LaQuinta property is currently being marketed as a hotel.

# Police Commission

**CITY OF OAKBROOK TERRACE  
POLICE COMMISSION  
2019/2020 BUDGET  
01-10**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>Salaries &amp; Wages</b>	\$ 3,975	\$ 3,525	\$ 4,500	\$ 6,175	\$ 9,000	\$ 9,000	100.0%	45.7%
<b>Other Personnel Benefits</b>	\$ 316	\$ 258	\$ 350	\$ 472	\$ 689	\$ 689	96.7%	45.7%
<b>Contractual Services</b>	\$ 4,256	\$ 860	\$ 10,675	\$ 10,415	\$ 7,675	\$ 7,675	-28.1%	-26.3%
<b>Commodities</b>	\$ 101	\$ 622	\$ 610	\$ 107	\$ 610	\$ 610	0.0%	469.1%
<b>DEPARTMENT TOTAL</b>	<b>\$ 8,648</b>	<b>\$ 5,265</b>	<b>\$ 16,135</b>	<b>\$ 17,170</b>	<b>\$ 17,974</b>	<b>\$ 17,974</b>	<b>11.4%</b>	<b>4.7%</b>

<b>Salaries &amp; Wages</b>								
4130 - Part-time Regular	\$ 3,975	\$ 3,525	\$ 4,500	\$ 6,175	\$ 9,000	\$ 9,000	100.0%	45.7%
<b>TOTAL</b>	<b>\$ 3,975</b>	<b>\$ 3,525</b>	<b>\$ 4,500</b>	<b>\$ 6,175</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>100.0%</b>	<b>45.7%</b>

<b>Other Personnel Benefits</b>								
4520 - FICA	\$ 316	\$ 258	\$ 350	\$ 472	\$ 689	\$ 689	96.7%	45.7%
<b>TOTAL</b>	<b>\$ 316</b>	<b>\$ 258</b>	<b>\$ 350</b>	<b>\$ 472</b>	<b>\$ 689</b>	<b>\$ 689</b>	<b>96.7%</b>	<b>45.7%</b>

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ -	\$ -	\$ 1,000	\$ 1,040	\$ 1,000	\$ 1,000	0.0%	-3.8%
5605 - Training/Conferences	\$ -	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	0.0%	-
5610 - Membership & Assoc Fees	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	0.0%	0.0%
5620 - Advertising & Publication	\$ 78	\$ -	\$ 1,000	\$ -	\$ 500	\$ 500	-50.0%	-
5670 - Travel Expense	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.0%	-
5775 - Testing & Examinations	\$ 3,803	\$ 485	\$ 7,000	\$ 9,000	\$ 4,500	\$ 4,500	-35.7%	-50.0%
<b>TOTAL</b>	<b>\$ 4,256</b>	<b>\$ 860</b>	<b>\$ 10,675</b>	<b>\$ 10,415</b>	<b>\$ 7,675</b>	<b>\$ 7,675</b>	<b>-28.1%</b>	<b>-26.3%</b>

<b>Commodities</b>								
6110 - Books & Publications	\$ -	\$ -	\$ 60	\$ -	\$ 60	\$ 60	0.0%	-
6120 - Office Supplies	\$ 51	\$ -	\$ 200	\$ 87	\$ 200	\$ 200	0.0%	129.4%
6130 - Supplies	\$ -	\$ 602	\$ 150	\$ -	\$ 150	\$ 150	0.0%	-
6170 - Postage	\$ 50	\$ 20	\$ 200	\$ 20	\$ 200	\$ 200	0.0%	900.0%
<b>TOTAL</b>	<b>\$ 101</b>	<b>\$ 622</b>	<b>\$ 610</b>	<b>\$ 107</b>	<b>\$ 610</b>	<b>\$ 610</b>	<b>0.0%</b>	<b>469.1%</b>

<b>TOTAL</b>	<b>\$ 8,648</b>	<b>\$ 5,265</b>	<b>\$ 16,135</b>	<b>\$ 17,170</b>	<b>\$ 17,974</b>	<b>\$ 17,974</b>	<b>11.4%</b>	<b>4.7%</b>
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**NARRATIVE REPORT**

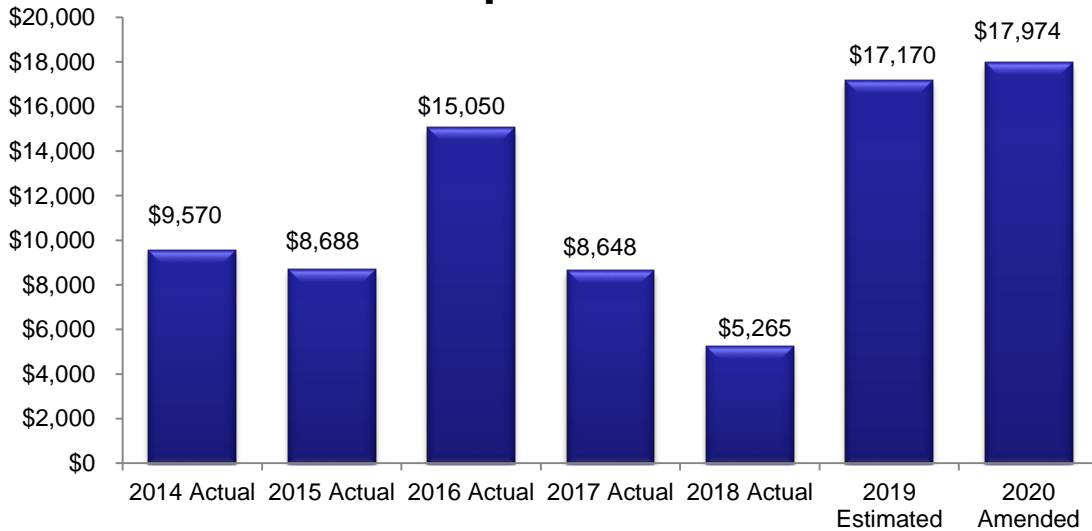
**Department:** Police Commission      **Date:** December 2018  
**Activity:** 01-10      **Prepared By:** Police Commission

<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
4130	Part-Time Regular	\$9,000
	Budgeted amount is for the part-time salaries paid to the three (3) members of the Police Commission based on the number of meetings (includes three (3) "special" meetings) and the recording secretary.	
5600	Professional/Technical	\$1,000
	Budgeted figure is used for attorney fees if needed.	
5605	Training/Conferences	\$1,200
	Attendance by Commission members at regional training seminars and other classes as needed to stay current on the law as it affects the conduct of their jobs as Police Commissioners.	
5775	Testing & Examinations	\$4,500
	Budgeted amount is for cost of administering testing and examinations for the new officer eligibility list. Sergeant promotion testing will now be conducted by the Police Commission.	

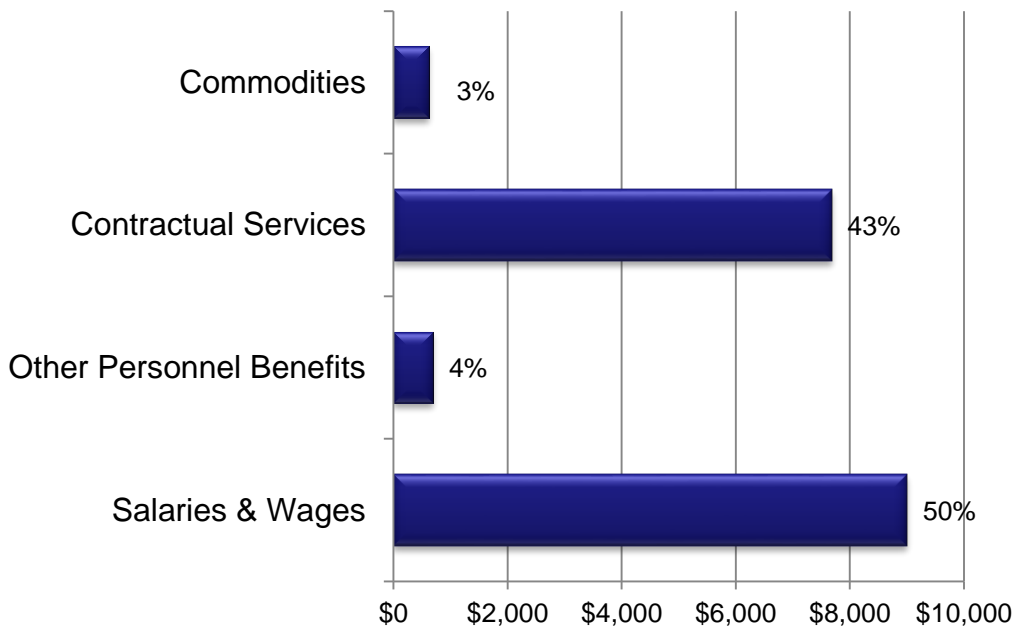


# Police Commission

## Police Commission Historical Expenditures



## Salaries & Wages Represents 50% of Amended Budget



The Police Commission FY 2020 budget is \$17,974 representing an increase of \$804 from the FY 2019 estimate. Police Commissioner stipends at \$9,000 represents the majority of the budget.

# **POLICE COMMISSION**

## **MISSION STATEMENT**

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

## **GOALS**

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

## **FY 2018-2019 ACCOMPLISHMENTS**

1. New applicant listing is current and up-to-date.
2. Sergeant promotional testing took place in August of 2018.
3. Sergeant promotional list is current and up-to-date.
4. Updated the Police Commission Rules and Regulations Handbook.

## **FY 2019-2020 OBJECTIVES**

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

# POLICE COMMISSION

## Fiscal Year 2019-2020 Budget Proposal

The FY 2019-20 Police Commission's Budget Proposal is \$17,974. The table below details the major categories of the request as well as the changes from the current year estimate.

	Actual (FY2017-18)	Estimated (FY2018-19)	Change	%	Proposed (FY2019-20)	Change	%
Total	\$5,265	\$17,170	\$11,905	226.1%	\$17,974	\$804	4.68%
Salaries & Personal Benefits	\$3,783	\$6,647	\$2,864	75.7%	\$9,689	\$3,042	45.77%
Contractual Services	\$860	\$10,415	\$9,555	1111.0%	\$7,675	(\$2,740)	-26.31%
Commodities	\$622	\$107	(\$515)	-82.8%	\$610	\$503	470.09%

**Salaries and Personal Benefits** – Salaries and wages comprise 54% of the total budget. Salaries are expected to increase by \$3,042 over the current year estimate due to an increase in the Police Commissioner stipends.

**Contractual Services** – Contractual services comprise 43% of the budget and are estimated to decrease by \$2,740 from the current year because of a reduction in testing costs.

**Commodities** – Commodities represent only 3% of the budget.

# Finance

**CITY OF OAKBROOK TERRACE**  
**FINANCE DEPARTMENT**  
**2019/2020 BUDGET**  
**01-11**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>Salaries &amp; Wages</b>	\$ 58,309	\$ 68,598	\$ 116,900	\$ 124,878	\$ 129,872	\$ 133,768	14.4%	7.1%
<b>Other Personnel Benefits</b>	\$ 21,104	\$ 25,442	\$ 35,648	\$ 37,385	\$ 36,497	\$ 37,201	4.4%	-0.5%
<b>Contractual Services</b>	\$ 299,585	\$ 264,051	\$ 272,419	\$ 259,203	\$ 283,257	\$ 283,257	4.0%	9.3%
<b>Commodities</b>	\$ 20,171	\$ 23,513	\$ 25,700	\$ 23,965	\$ 25,600	\$ 25,600	-0.4%	6.8%
<b>DEPARTMENT TOTAL</b>	<b>\$ 399,169</b>	<b>\$ 381,605</b>	<b>\$ 450,667</b>	<b>\$ 445,431</b>	<b>\$ 475,227</b>	<b>\$ 479,827</b>	<b>6.5%</b>	<b>7.7%</b>

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 50,762	\$ 66,689	\$ 72,035	\$ 72,035	\$ 74,916	\$ 77,163	7.1%	7.1%
4130 - Part-time Regular	\$ 7,547	\$ 1,909	\$ 44,865	\$ 52,844	\$ 54,956	\$ 56,605	26.2%	7.1%
<b>TOTAL</b>	<b>\$ 58,309</b>	<b>\$ 68,598</b>	<b>\$ 116,900</b>	<b>\$ 124,878</b>	<b>\$ 129,872</b>	<b>\$ 133,768</b>	<b>14.4%</b>	<b>7.1%</b>

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 8,003	\$ 8,919	\$ 14,293	\$ 15,268	\$ 13,546	\$ 13,952	-2.4%	-8.6%
4520 - FICA	\$ 4,438	\$ 5,152	\$ 8,944	\$ 9,553	\$ 9,935	\$ 10,233	14.4%	7.1%
4530 - Health Insurance	\$ 5,327	\$ 8,305	\$ 9,313	\$ 9,313	\$ 9,760	\$ 9,760	4.8%	4.8%
4531 - H.S.A. Contribution	\$ 2,350	\$ 2,400	\$ 2,450	\$ 2,450	\$ 2,450	\$ 2,450	0.0%	0.0%
4540 - Dental Insurance	\$ 269	\$ 414	\$ 384	\$ 384	\$ 384	\$ 384	0.0%	0.0%
4550 - Life Insurance	\$ 112	\$ 174	\$ 162	\$ 166	\$ 171	\$ 171	5.6%	2.7%
4570 - Unemployment Ins	\$ 605	\$ 78	\$ 102	\$ 251	\$ 251	\$ 251	145.9%	0.0%
<b>TOTAL</b>	<b>\$ 21,104</b>	<b>\$ 25,442</b>	<b>\$ 35,648</b>	<b>\$ 37,385</b>	<b>\$ 36,497</b>	<b>\$ 37,201</b>	<b>4.4%</b>	<b>-0.5%</b>

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 127,730	\$ 110,378	\$ 91,138	\$ 81,830	\$ 80,894	\$ 80,894	-11.2%	-1.1%
5600-15 - Investment Manager Fees	\$ -	\$ 1,502	\$ 2,000	\$ 2,013	\$ 2,020	\$ 2,020	1.0%	0.3%
5603 - Business License Inspection	\$ 19,100	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
5605 - Training/Conferences	\$ -	\$ 160	\$ 1,000	\$ 380	\$ 1,500	\$ 1,500	50.0%	294.7%
5606 - Credit Card Transaction Fees	\$ 1,860	\$ 1,924	\$ 2,500	\$ 3,464	\$ 3,500	\$ 3,500	40.0%	1.0%
5610 - Membership/Assoc Fees	\$ 410	\$ 410	\$ 410	\$ 510	\$ 600	\$ 600	46.3%	17.6%
5615 - Meetings	\$ 113	\$ 28	\$ 150	\$ 100	\$ 100	\$ 100	-33.3%	0.0%
5630 - Risk Management Insurance	\$ 56,065	\$ 57,320	\$ 61,414	\$ 58,270	\$ 62,559	\$ 62,559	1.9%	7.4%
5631 - Workers Compensation Insurance	\$ 79,233	\$ 77,512	\$ 98,838	\$ 98,822	\$ 115,997	\$ 115,997	17.4%	17.4%
5640 - Vision Insurance	\$ 6,112	\$ 6,129	\$ 4,548	\$ 5,016	\$ 5,617	\$ 5,617	23.5%	12.0%
5650 - Physical Exams	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
5655 - Equipment Lease & Rental	\$ 321	\$ 240	\$ 321	\$ 321	\$ 321	\$ 321	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 1,223	\$ 1,225	\$ 1,500	\$ 965	\$ 1,500	\$ 1,500	0.0%	55.4%
5665 - Telephone Service	\$ 2,085	\$ 2,073	\$ 2,100	\$ 2,100	\$ 2,150	\$ 2,150	2.4%	2.4%
5668 - Communications	\$ 3,303	\$ 3,211	\$ 3,500	\$ 3,349	\$ 3,500	\$ 3,500	0.0%	4.5%
5700 - Public Information	\$ 1,973	\$ 1,939	\$ 3,000	\$ 2,063	\$ 3,000	\$ 3,000	0.0%	45.4%
<b>TOTAL</b>	<b>\$ 299,585</b>	<b>\$ 264,051</b>	<b>\$ 272,419</b>	<b>\$ 259,203</b>	<b>\$ 283,257</b>	<b>\$ 283,257</b>	<b>4.0%</b>	<b>9.3%</b>

<b>Commodities</b>								
6120 - Office Supplies	\$ 1,193	\$ 1,139	\$ 1,200	\$ 1,320	\$ 1,500	\$ 1,500	25.0%	13.6%
6130 - Supplies	\$ 1,497	\$ 1,986	\$ 1,500	\$ 500	\$ 1,500	\$ 1,500	0.0%	200.0%
6150 - Software	\$ 12,877	\$ 18,275	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%	0.0%
6151 - Hardware	\$ 2,459	\$ 990	\$ 1,000	\$ 500	\$ 600	\$ 600	-40.0%	20.0%
6170 - Postage	\$ 2,088	\$ 1,124	\$ 2,000	\$ 1,645	\$ 2,000	\$ 2,000	0.0%	21.6%
6199 - Cash Drawer Shortages	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>TOTAL</b>	<b>\$ 20,171</b>	<b>\$ 23,513</b>	<b>\$ 25,700</b>	<b>\$ 23,965</b>	<b>\$ 25,600</b>	<b>\$ 25,600</b>	<b>-0.4%</b>	<b>6.8%</b>

<b>TOTAL</b>	<b>\$ 399,169</b>	<b>\$ 381,605</b>	<b>\$ 450,667</b>	<b>\$ 445,431</b>	<b>\$ 475,227</b>	<b>\$ 479,827</b>	<b>6.5%</b>	<b>7.7%</b>
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**NARRATIVE REPORT**

**Department:** Finance Department      **Date:** January 2018  
**Activity:** 01-11      **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
4110	Full-time Salaries	\$77,163
	Budgeted amount includes salary for the Finance Coordinator.	
4130	Part-time Salaries	\$56,605
	Budgeted amount includes salary for the part-time Administrative Assistant (works approximately 650 hours in Finance) and Finance Analyst (works approximately 1,300 hours).	
4500	Other Personnel Benefits	\$37,201
	These benefits include IMRF, FICA, H.S.A. contribution, unemployment insurance and insurance for life, dental and health.	
5600	Professional & Technical Services	\$80,894
	Budget figure includes cost for the annual audit (\$43,014), payroll services (\$6,960), and the annual software maintenance and support for Springbrook (\$12,000). Also included are the GFOA award fees (\$750), and safety deposit box fees (\$150). Additionally, the charges for Current Technologies Corporation (\$12,750), email hosting fees (\$160), SEC mandatory filing fees (\$860), OPEB for GASB 75 and actuary fees (\$4,250) are budgeted here.	
5600-15	Investment Manager Fees	\$2,020
	These fees are paid to the City's financial advisors to invest the General Fund's excess cash.	
5605	Training & Conferences	\$1,500
	Funds for training seminars for the Finance Director, Finance Coordinator and Financial Analyst. Also, includes IGFOA conference for two attendees.	
5606	Credit Card Transaction Fees	\$3,500
	Costs associated with accepting credit card payments.	
5630	Risk Management Insurance	\$62,559
	Two-thirds of the expense for insurance coverage (liability, property, and auto) is budgeted at the normal rate in the General Fund. Remaining one-third is budgeted in the Water Fund.	

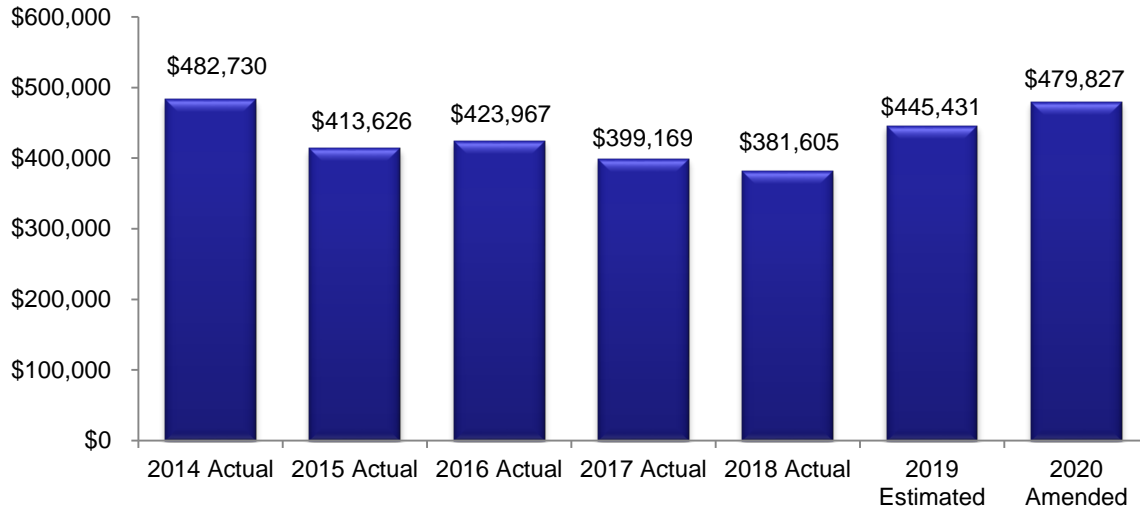
**NARRATIVE REPORT**

**Department:** Finance Department      **Date:** January 2018  
**Activity:** 01-11      **Prepared By:** Amy Marrero

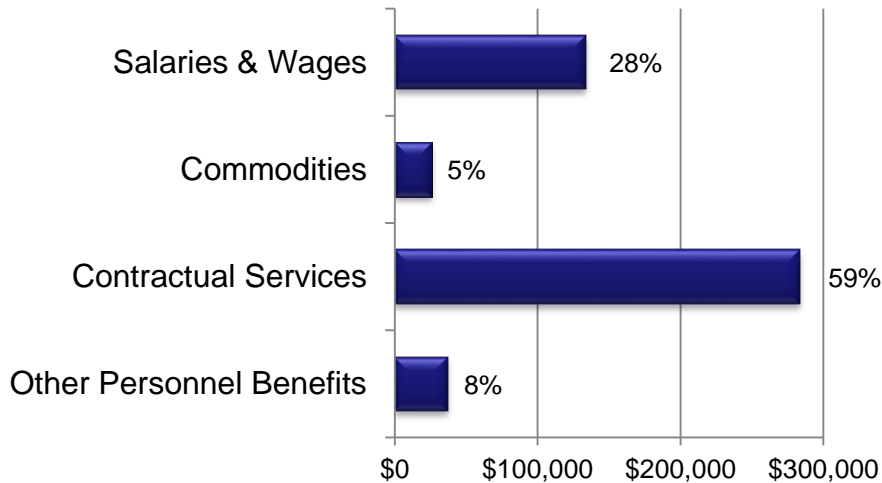
<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
5631	Workers Compensation Insurance	\$115,997
	Two-thirds of the expense for worker compensation coverage is budgeted in the General Fund. Remaining one-third is budgeted in the Water Fund.	
5640	Vision Insurance	\$5,617
	Costs associated with vision insurance offered to City employees.	
5660	Equipment Maintenance & Repair	\$1,500
	Shared costs for copier maintenance & repair.	
5665	Telephone Service	\$2,150
	Finance Department's share of phone service charges.	
5668	Communications	\$3,500
	Comcast charges for internet and static IP addresses.	
5700	Public Information	\$3,000
	Filing of Annual Treasurer's Report and the Tax Levy. Printing of the adopted budget is also charged in this line item.	
6150	Software	\$20,000
	Costs are for the annual maintenance for the APC-UPS, VOIP phone system, Barracuda Web Filter, Veritas system, VMware, Symantec, and the Police Department SANs warranty.	

# Finance

## Finance Historical Expenditures



### Contractual Services Represent 59% of Amended Budget



The Finance FY 2020 budget is \$479,827 representing an increase of \$34,397 or almost 8% from the FY 2019 estimate. The FY 2020 budget is more than the FY 2019 estimate because of higher risk management and workers compensation insurance premiums.



# FINANCE DEPARTMENT

## MISSION STATEMENT

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

## GOALS

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

## FY 2018-2019 ACCOMPLISHMENTS

1. Successful receipt of the Distinguished Budget Presentation Award for the FY 2019 Budget – **Staff Goal.**
2. Successful receipt of the Certificate of Achievement for Excellence in Financial Reporting for the FY 2017 CAFR – **Staff Goal.**
3. Continued to earn higher interest rates for local bank deposits.
4. Completed the financial software 7.18 upgrade, which offers many user enhancements.
5. Updated the City's financial policies.
6. Issued the year-end Comprehensive Annual Financial Report within six (6) months of the fiscal year-end.
7. Compiled the first Five Year Forecast to project the City's financial condition beyond the budget year.
8. Successfully transferred \$1.165 million in excess General Fund reserves to the Water Fund to pay-off the 2010 bond series saving the City approximately \$146,370 in interest costs.
9. Signed up for paperless payroll with our payroll provider, Paylocity.
10. Enrolled in the Illinois Comptroller's Office Local Debt Recovery Program, which will allow the City to collect unpaid debts for outstanding tickets.

## FY 2019-2020 OBJECTIVES

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

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

## FINANCE DEPARTMENT

### Fiscal Year 2019-2020 Budget Proposal

The Finance Department Budget Proposal for FY 2019-20 is \$475,227. The table below details the major categories of the request as well as the difference from the current year estimate.

	Actual (FY2017-18)	Estimated (FY2018-19)	Change	%	Proposed (FY2019-20)	Change	%
Total	\$381,605	\$445,431	\$63,826	16.7%	\$475,227	\$29,796	6.69%
Salaries & Personal Benefits	\$94,040	\$162,263	\$68,223	72.5%	\$166,369	\$4,106	2.53%
Contractual Services	\$264,051	\$259,203	(\$4,848)	-1.8%	\$283,257	\$24,054	9.28%
Commodities	\$23,513	\$23,965	\$452	1.9%	\$25,600	\$1,635	6.82%

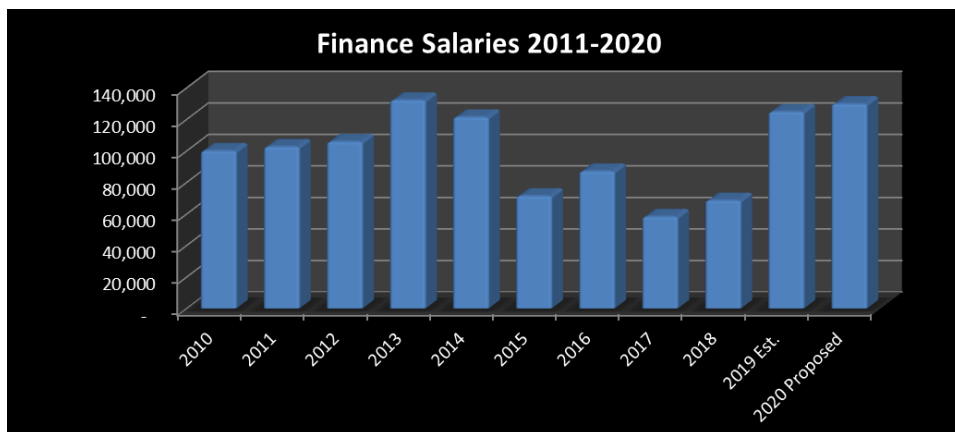
The total increase is \$29,796, or 6.7%, over the current year estimate. This is largely due to the higher premiums for risk management and workers compensation insurance in contractual services.

**Salaries and Personal Benefits** – Salaries and benefits comprise 35% of the total budget and cover the Finance Coordinator and the two (2) part-time positions of Financial Analyst and Administrative Assistant.

**Contractual Services** – Contractual services comprise 60% of the Finance budget and include auditing fees, insurance premiums, actuary fees, information technology assistance, and the annual maintenance agreement for the financial software program.

**Commodities** – Commodities represent 5% of the budget and include supplies, software, and hardware.

<b>Finance Operating Indicators</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Business Licenses Issued	349	364	388	422	397	352	313	301	343	320
Credit Card Transactions - began FY 2013	593	479	422	317	281	183	NA	NA	NA	NA
Purchase Orders	83	86	80	132	90	87	81	74	NA	NA



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019 Est.	2020 Proposed
Salaries	100,121	102,655	105,888	132,237	121,494	71,447	87,133	58,309	68,598	124,878	129,872

# Economic Development

**CITY OF OAKBROOK TERRACE  
ECONOMIC DEVELOPMENT  
2019/2020 BUDGET  
01-13**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>DEPARTMENT TOTAL</b>	<b>\$ 191,288</b>	<b>\$ 187,622</b>	<b>\$ 234,167</b>	<b>\$ 234,333</b>	<b>\$ 330,000</b>	<b>\$ 330,000</b>	<b>40.9%</b>	<b>40.8%</b>

<b>Contractual Services</b>								
5750 - Home Depot Reimbursable	\$ 180,941	\$ 187,622	\$ 187,000	\$ 191,000	\$ 191,000	\$ 191,000	2.1%	0.0%
5752 - Red Box Reimbursable	\$ 10,347	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
5753- SIRVA Reimbursable	\$ -	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	0.0%	-
5754 - Oakbrook Terrace LLC Reimbursable	\$ -	\$ -	\$ 38,167	\$ 43,333	\$ 130,000	\$ 130,000	240.6%	200.0%
<b>TOTAL</b>	<b>\$ 191,288</b>	<b>\$ 187,622</b>	<b>\$ 234,167</b>	<b>\$ 234,333</b>	<b>\$ 330,000</b>	<b>\$ 330,000</b>	<b>40.9%</b>	<b>40.8%</b>

<b>TOTAL</b>	<b>\$ 191,288</b>	<b>\$ 187,622</b>	<b>\$ 234,167</b>	<b>\$ 234,333</b>	<b>\$ 330,000</b>	<b>\$ 330,000</b>	<b>40.9%</b>	<b>40.8%</b>
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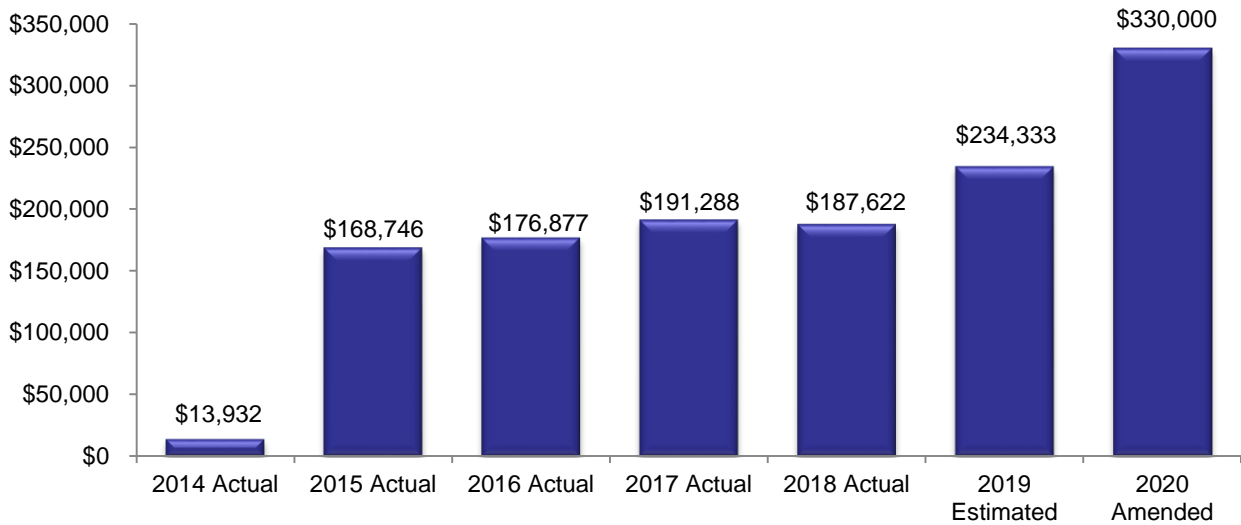
**NARRATIVE REPORT**

**Department:** Economic Development      **Date:** November 2018  
**Activity:** 01-13      **Prepared By:** Aileen Haslett

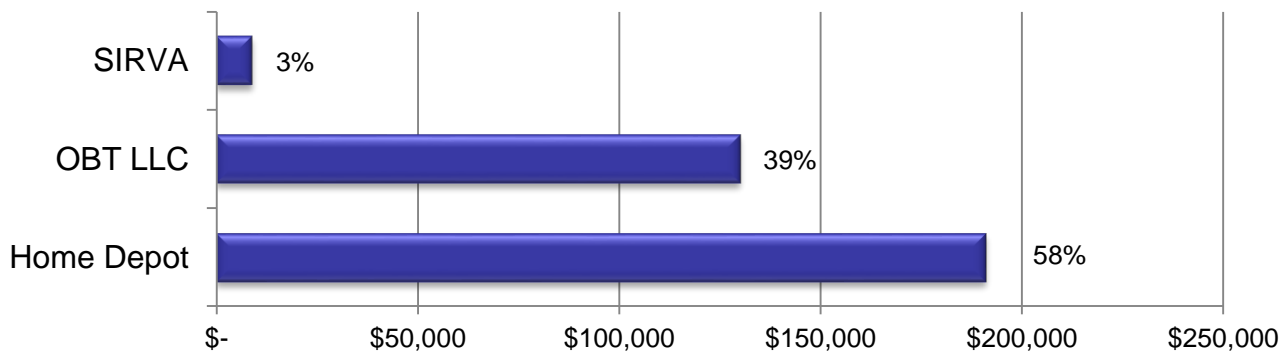
<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
5750	Home Depot Reimbursable	\$191,000
	Amount budgeted in regards to the City’s Sales Tax Incentive Agreement with Home Depot. The Home Depot Agreement was approved through Ordinance Number 02-22 and is for a 20 year period. The agreement expires on July 29, 2022.	
5753	SIRVA Reimbursable	\$9,000
	Amount budgeted in regards to the Reimbursement Agreement with SIRVA. The SIRVA Agreement was approved through Resolution Number 13-20 and is for a 10 year period. The agreement expires on August 27, 2023.	
5754	Oakbrook Terrace Holding LLC	\$130,000
	Amount budgeted in regards to the Reimbursement Agreement with Oakbrook Terrace Holding LLC. The Oakbrook Terrace Holding LLC Agreement was originally approved through Resolution Number 18-2 on January 23, 2018, then amended on June 26, 2018 through Resolution Number 18-14, and then amended again on April 23, 2019 through Resolution No. 19-3. The City will reimburse the Developer the lesser of \$238,000 over a 10 year period. The agreement terminates on the earlier of the rebate of \$238,000 to the developer or July 1 of the 10 <sup>th</sup> year after the Sales Tax Commencement Date.	

# Economic Development

## Economic Development Historical Expenditures



## Home Depot Reimbursable Represents 58% of Amended Budget



The Economic Development FY 2020 budget is \$330,000, which is \$95,667 or 41% higher than the FY 2019 estimate due to the new economic incentive agreement with Oakbrook Terrace Holding LLC for the redevelopment of the former Burger King site. The redeveloped site should open in June of 2019 and includes a gas station, car wash, convenience store, and gaming café.

## ECONOMIC DEVELOPMENT

### Fiscal Year 2019-2020 Budget Proposal

The Economic Development Budget Proposal for FY 2019-20 is \$330,000. The table below details the major category of the request as well as the difference from the current year estimate.

	Actual (FY2017-18)	Estimated (FY2018-19)	Change	%	Proposed (FY2019-20)	Change	%
Total	\$187,622	\$234,333	\$46,711	24.9%	\$330,000	\$95,667	40.83%
Contractual Services	\$187,622	\$234,333	\$234,333	124.9%	\$330,000	\$95,667	40.83%

**Contractual Services** – Contractual services comprise 100% of the Economic Development budget. The City currently has two (2) sales tax incentive agreements in place. The Home Depot sales tax incentive agreement is budgeted at \$191,000 and the sales tax incentive agreement for the new BP Amoco is proposed at \$130,000. The City also has economic incentive agreement with SIRVA budgeted at \$9,000. The FY 2020 proposed budget increased by \$95,667 over the current year estimate due to the new BP Amoco sales tax incentive agreement.

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

	2018	2017	2016	2015	2014	2013	2008-2012	2003-2007	Totals
Home Depot	187,622	180,941	176,877	168,746	5,415	140,870	651,485	615,397	2,127,354
Lee Lumber*		-	-	-	-	4,144	463,918	667,624	1,135,686
Redbox**		10,347	-	-	8,518	12,904	8,503	-	40,272
<b>Totals</b>	<b>187,622</b>	<b>191,288</b>	<b>176,877</b>	<b>168,746</b>	<b>13,933</b>	<b>157,918</b>	<b>1,123,906</b>	<b>1,283,021</b>	<b>3,303,311</b>

\*Lee Lumber agreement terminated on December 31, 2012

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



# Traffic Light Enforcement

**CITY OF OAKBROOK TERRACE  
TRAFFIC LIGHT ENFORCEMENT  
2019/2020 BUDGET  
01-14**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>Salaries &amp; Wages</b>	\$ -	\$ 44,763	\$ 68,107	\$ 69,912	\$ 71,085	\$ 72,995	7.2%	4.4%
<b>Other Personnel Benefits</b>	\$ -	\$ 3,472	\$ 5,385	\$ 5,608	\$ 5,698	\$ 5,861	8.8%	4.5%
<b>Contractual Services</b>	\$ -	\$ 1,560,356	\$ 951,549	\$ 2,357,757	\$ 2,356,257	\$ 2,356,257	147.6%	-0.1%
<b>Commodities</b>	\$ 1,500	\$ 1,173	\$ 1,500	\$ 200	\$ 1,500	\$ 1,500	0.0%	650.0%
<b>DEPARTMENT TOTAL</b>	<b>\$ 1,500</b>	<b>\$ 1,609,765</b>	<b>\$ 1,026,542</b>	<b>\$ 2,433,476</b>	<b>\$ 2,434,539</b>	<b>\$ 2,436,612</b>	<b>137.4%</b>	<b>0.1%</b>

<b>Salaries &amp; Wages</b>								
4130 - Part-time Regular	\$ -	\$ 42,765	\$ 57,000	\$ 63,653	\$ 63,653	\$ 65,563	15.0%	3.0%
4150 - Court Time Admin	\$ -	\$ 1,998	\$ 3,907	\$ 6,259	\$ 7,432	\$ 7,432	90.2%	18.7%
4150-04 - Court Time Investigations	\$ -	\$ -	\$ 7,200	\$ -	\$ -	\$ -	-100.0%	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 44,763</b>	<b>\$ 68,107</b>	<b>\$ 69,912</b>	<b>\$ 71,085</b>	<b>\$ 72,995</b>	<b>7.2%</b>	<b>4.4%</b>

<b>Other Personnel Benefits</b>								
4520 - FICA	\$ -	\$ 3,248	\$ 5,210	\$ 5,348	\$ 5,438	\$ 5,601	7.5%	4.7%
4570 - Unemployment Insurance	\$ -	\$ 224	\$ 175	\$ 260	\$ 260	\$ 260	48.6%	0.0%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 3,472</b>	<b>\$ 5,385</b>	<b>\$ 5,608</b>	<b>\$ 5,698</b>	<b>\$ 5,861</b>	<b>8.8%</b>	<b>4.5%</b>

<b>Contractual Services</b>								
5600 - Professional Services	\$ -	\$ 2,412	\$ -	\$ -	\$ -	\$ -	-	-
5668 - Communications	\$ -	\$ 735	\$ 1,049	\$ 1,500	\$ 1,500	\$ 1,500	42.9%	0.0%
5675 - Admin Hearing Legal Services	\$ -	\$ 14,396	\$ 36,000	\$ 20,000	\$ 20,000	\$ 20,000	-44.4%	0.0%
5681 - Safespeed Service Fees	\$ -	\$ 1,529,075	\$ 900,000	\$ 2,322,757	\$ 2,322,757	\$ 2,322,757	158.1%	0.0%
5682 - Safespeed Monthly Fees	\$ -	\$ 13,500	\$ 14,500	\$ 13,500	\$ 12,000	\$ 12,000	-17.2%	-11.1%
5715 - Uniform Allowance	\$ -	\$ 238	\$ -	\$ -	\$ -	\$ -	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,560,356</b>	<b>\$ 951,549</b>	<b>\$ 2,357,757</b>	<b>\$ 2,356,257</b>	<b>\$ 2,356,257</b>	<b>147.6%</b>	<b>-0.1%</b>

<b>Commodities</b>								
6120 - Office Supplies	\$ -	\$ 57	\$ 500	\$ 100	\$ 500	\$ 500	0.0%	400.0%
6130 - Supplies	\$ -	\$ 280	\$ 1,000	\$ 100	\$ 1,000	\$ 1,000	0.0%	900.0%
6151 - Hardware	\$ 1,500	\$ 836	\$ -	\$ -	\$ -	\$ -	-	-
<b>TOTAL</b>	<b>\$ 1,500</b>	<b>\$ 1,173</b>	<b>\$ 1,500</b>	<b>\$ 200</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>0.0%</b>	<b>650.0%</b>

<b>TOTAL</b>	<b>\$ 1,500</b>	<b>\$ 1,609,765</b>	<b>\$ 1,026,542</b>	<b>\$ 2,433,476</b>	<b>\$ 2,434,539</b>	<b>\$ 2,436,612</b>	<b>137.4%</b>	<b>0.1%</b>
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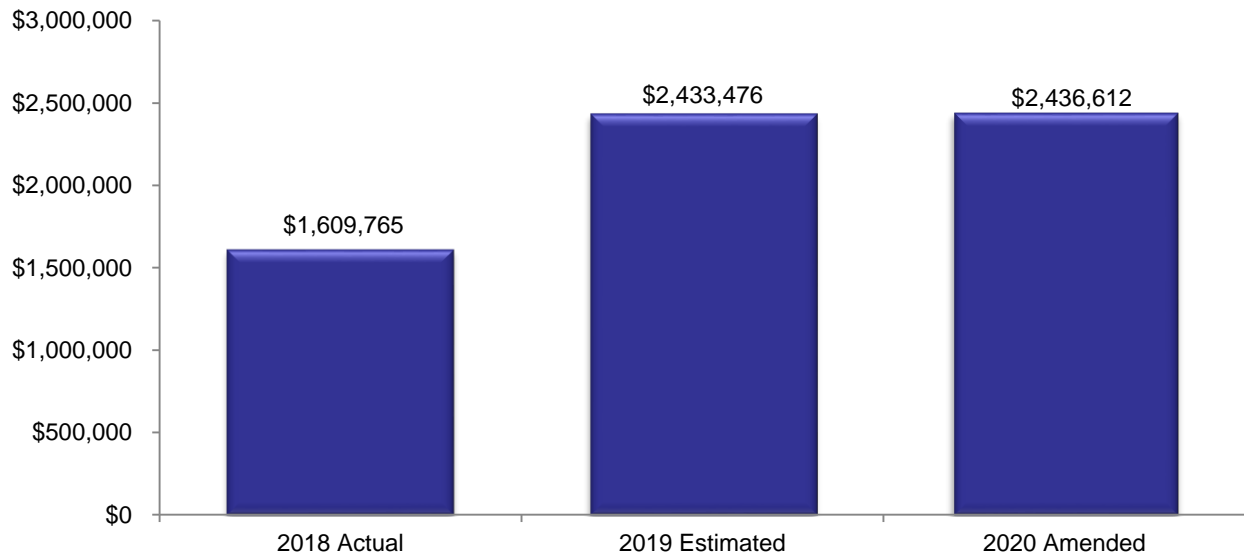
**NARRATIVE REPORT**

**Department:** Traffic Light Enforcement      **Date:** January 2019  
**Activity:** 01-14      **Prepared By:** Aileen Haslett

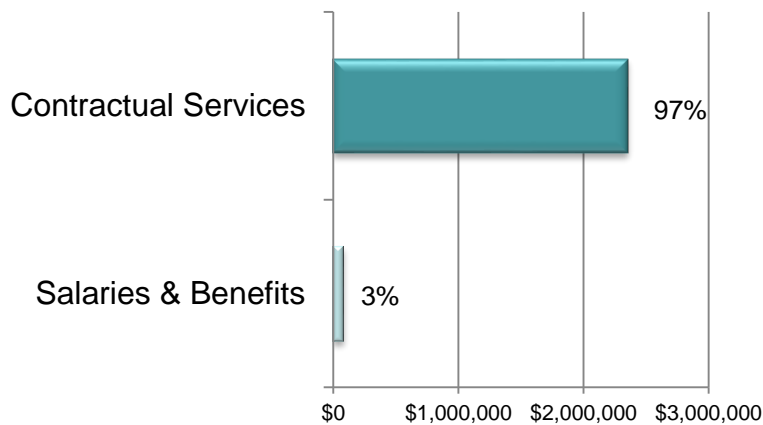
<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
4130	Part-time Regular	\$65,563
	The budgeted amount represents the part-time wages for three (3) photo enforcement camera reviewers for 2,070 hours annually at \$30.75 per hour.	
4150	Court Time Admin	\$7,432
	The budgeted amount represents two (2) admin and two (2) detective wages for the traffic light court hearings.	
4500	Other Personnel Benefits	\$5,861
	These benefits include FICA and unemployment insurance.	
5668	Communications	\$1,500
	AT&T charges for the fax line.	
5675	Administrative Hearing Services	\$20,000
	The budgeted amount represents the cost for the administrative hearing officer to adjudicate the traffic enforcement fines.	
5681	Safespeed Service Fees	\$2,322,757
	The budgeted amount represents the vendor's fees to implement two (2) traffic enforcement camera systems.	
5682	Safespeed Monthly Fees	\$12,000
	The budgeted amount represents the \$1,000 monthly service fee.	

# Traffic Light Enforcement

## Traffic Enforcement Historical Expenditures



## Contractual Services Represents 97% of Amended Budget



The Traffic Light Enforcement division is budgeted at \$2,436,612 for FY 2020. The goal of the Traffic Enforcement division is to improve safety and reduce accidents at the corner of Route 83 and 22<sup>nd</sup> Street, which is one of the busiest intersections in the State of Illinois. The FY 2020 budget is \$3,136 higher than the FY 2019 estimate due to an expected increase in salaries.

## TRAFFIC LIGHT ENFORCEMENT

### Fiscal Year 2019-2020 Budget Proposal

The Traffic Light Enforcement Budget Proposal for FY 2019-20 is \$2,434,539. The table below details the major categories of the request as well as the changes from the current year estimate.

	Actual (FY2017-18)	Estimated (FY2018-19)	Change	%	Proposed (FY2019-20)	Change	%
Total	\$1,609,765	\$2,433,476	\$823,711	51.2%	\$2,434,539	\$1,063	0.04%
Salaries & Personal Benefits	\$48,235	\$75,520	\$27,285	56.6%	\$76,783	\$1,263	1.67%
Contractual Services	\$1,560,356	\$2,357,757	\$797,401	51.1%	\$2,356,257	(\$1,500)	-0.06%
Commodities	\$1,173	\$200	(\$973)	-82.9%	\$1,500	\$1,300	650.00%

**Salaries and Personal Benefits** – Salaries and wages comprise 3% of the total budget. Salaries are expected to increase by \$1,263 over the current year estimate due higher court time costs. Currently three (3) part-time retired police officers review the camera recordings. Other police staff attend the court hearings providing administrative and security assistance.

**Contractual Services** – Contractual services comprise 97% of the budget. Contractual services decreased by \$1,500 from the current year because the Police Department's self-service kiosk is now paid-in-full.

**Commodities** – Commodities represent less than 1% of the budget and pay for necessary supplies.

# Water Fund

**CITY OF OAKBROOK TERRACE  
WATER FUND REVENUES  
2019/2020 BUDGET**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed FY 19/20	Amended FY 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>Taxes Collected by OBT</b>	\$ 285,671	\$ 280,265	\$ 420,000	\$ 437,000	\$ 437,000	\$ 437,000	4.0%	0.0%
<b>Fines &amp; Forfeitures</b>	\$ 17,336	\$ 16,117	\$ 17,400	\$ 14,361	\$ 15,000	\$ 15,000	-13.8%	4.4%
<b>Sales &amp; Service</b>	\$ 937,458	\$ 903,808	\$ 962,150	\$ 947,150	\$ 962,150	\$ 962,150	0.0%	1.6%
<b>Miscellaneous Revenue</b>	\$ 1,398	\$ 2,725	\$ 2,900	\$ 13,102	\$ 14,966	\$ 14,966	416.1%	14.2%
<b>WATER FUND TOTAL</b>	\$ 1,241,864	\$ 1,202,915	\$ 1,402,450	\$ 1,411,613	\$ 1,429,116	\$ 1,429,116	1.9%	1.2%

<b>Taxes Collected By OBT</b>								
3030 - Electric Utility Tax	\$ 285,671	\$ 280,265	\$ 420,000	\$ 437,000	\$ 437,000	\$ 437,000	4.0%	0.0%
<b>TOTAL</b>	\$ 285,671	\$ 280,265	\$ 420,000	\$ 437,000	\$ 437,000	\$ 437,000	4.0%	0.0%

<b>Fines &amp; Forfeitures</b>								
3750 - Penalties/Fines	\$ 17,336	\$ 16,117	\$ 17,400	\$ 14,361	\$ 15,000	\$ 15,000	-13.8%	4.4%
<b>TOTAL</b>	\$ 17,336	\$ 16,117	\$ 17,400	\$ 14,361	\$ 15,000	\$ 15,000	-13.8%	4.4%

<b>Sales &amp; Service</b>								
3710 - Sale of Water	\$ 897,016	\$ 903,808	\$ 947,150	\$ 947,150	\$ 947,150	\$ 947,150	0.0%	0.0%
3715 - Water Meter Sales	\$ 442	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.0%	0.0%
3720 - Tap-On Fees	\$ 40,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	0.0%	0.0%
<b>TOTAL</b>	\$ 937,458	\$ 903,808	\$ 962,150	\$ 947,150	\$ 962,150	\$ 962,150	0.0%	1.6%

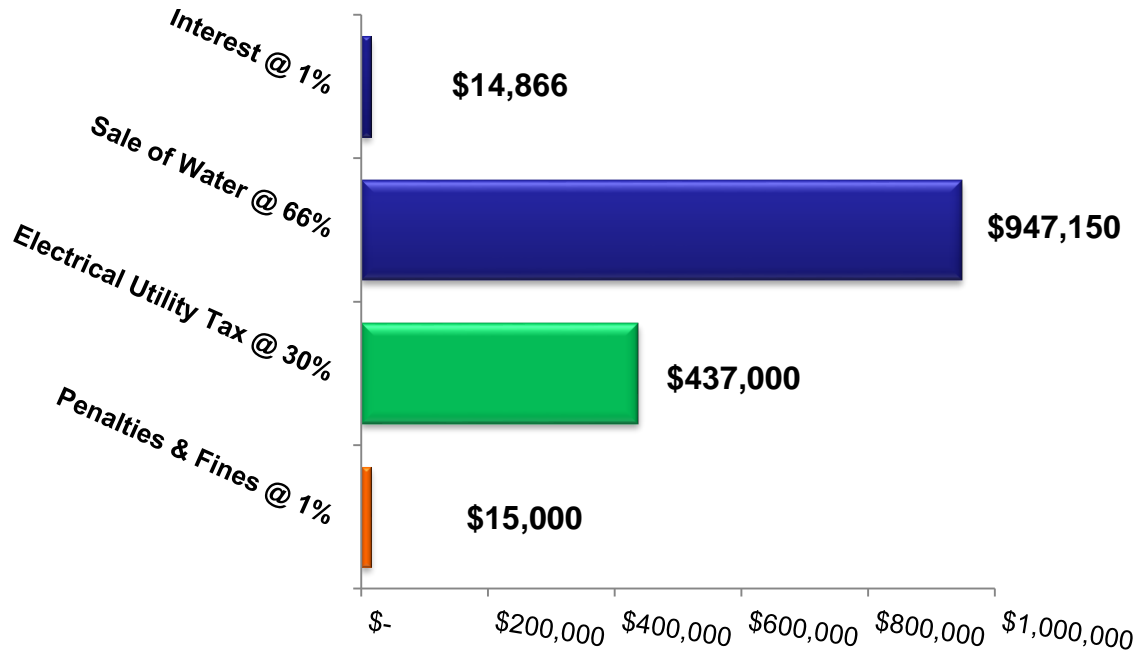
<b>Miscellaneous Revenue</b>								
3650 - Interest Earnings	\$ 1,002	\$ 2,675	\$ 2,800	\$ 12,927	\$ 14,866	\$ 14,866	430.9%	15.0%
3660 - Misc Revenue	\$ 396	\$ 50	\$ 100	\$ 175	\$ 100	\$ 100	0.0%	-42.9%
<b>TOTAL</b>	\$ 1,398	\$ 2,725	\$ 2,900	\$ 13,102	\$ 14,966	\$ 14,966	416.1%	14.2%

<b>TOTAL REVENUES</b>								
	\$ 1,241,864	\$ 1,202,915	\$ 1,402,450	\$ 1,411,613	\$ 1,429,116	\$ 1,429,116	1.9%	1.2%
<b>Expenses (includes depreciation expense and interest expense)</b>	\$ 1,208,970	\$ 1,235,838	\$ 1,663,736	\$ 1,264,189	\$ 1,756,969	\$ 1,766,191	6.2%	39.7%
<b>Less: Capitalized Assets</b>	\$ -	\$ -	\$ 359,214	\$ 50,484	\$ 397,214	\$ 397,214	10.6%	686.8%
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ 32,894	\$ (32,923)	\$ 97,928	\$ 197,908	\$ 69,361	\$ 60,139	-38.6%	-69.6%

<b>Other Financing Sources - Transfers In from General Fund</b>	\$ -	\$ -	\$ 1,665,000	\$ 1,665,000	\$ -	\$ -	-100.0%	-100.0%
<b>Other Financing Sources - Transfers Out from the Water Fund (pay down 2010 bonds)</b>				\$ (1,165,000)				
<b>Net Change in Net Assets</b>	\$ 32,894	\$ (32,923)	\$ 1,762,928	\$ 697,908	\$ 69,361	\$ 60,139	-96.6%	-91.4%

<b>Net Assets (as reflected in audited financial statements)</b>								
May 1 - Beginning Balance restated per GASB 68	\$ 4,768,264	\$ 4,801,158	\$ 4,768,226	\$ 4,768,226	\$ 5,466,135	\$ 5,466,135	14.6%	14.6%
April 30 - Ending Balance Restated per GASB 68	\$ 4,801,158	\$ 4,768,226	\$ 6,531,154	\$ 5,466,135	\$ 5,535,496	\$ 5,526,274	-15.4%	1.1%

FY 2020  
 Top Four (4) Revenue Sources  
 Water Fund



Water sales represent the City's largest Water Fund revenue source at 66% with \$947,150 for FY 2020. Electric Utility tax represents the second largest revenue source at 30% with \$437,000 estimated. Penalties and interest earnings each represent 1% respectively.

Comparable Water Rates Per 1,000 Gallons

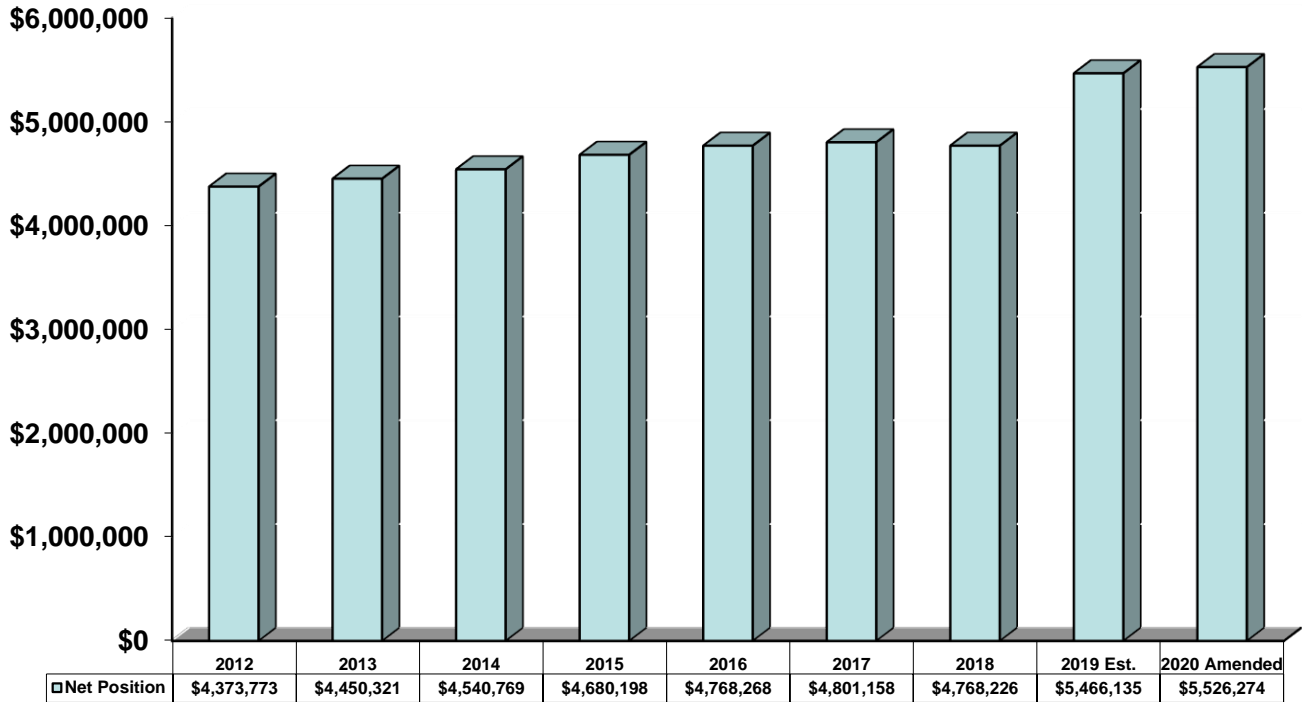
Town	Rate Per 1,000 gallons	Monthly Service Charges
Warrenville*	\$ 1.54	\$ 5.02
Countryside	\$ 7.15	\$ 5.00
Burr Ridge	\$ 7.56	\$ 5.00
Lombard	\$ 7.84	\$ 10.10
Villa Park	\$ 9.01	\$ 7.50
Willowbrook	\$ 9.67	-
Oakbrook Terrace	\$ 9.97	-
Winfield	\$ 12.25	-
Clarendon Hills	\$ 13.97	-
Western Springs	\$ 14.00	\$ 7.50

\*well water provided

Information presented as of March 2019.



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



The net position for FY 2019 is expected to increase by \$697,909 due to the \$500,000 excess reserve transfer from the General Fund to establish a capital replacement fund. In FY 2019, the General Fund also transferred \$1,165,000 in excess reserves to pay-off the 2010 Water bonds saving \$146,370 in interest costs.

The Water Fund's net position is projected at \$5.5 million for FY 2020, reflecting an increase of \$60,139 from the current year.

FY	Net Position	Surplus/(Deficit)	% Change
2012	4,373,773		
2013	4,450,321	<b>76,548</b>	1.8%
2014	4,540,769	<b>90,448</b>	2.0%
2015	4,680,198	<b>139,429</b>	3.1%
2016	4,768,268	<b>88,070</b>	1.9%
2017	4,801,158	<b>32,890</b>	0.7%
2018	4,768,226	<b>(32,932)</b>	-0.7%
2019	5,466,135	<b>697,909</b>	14.6%
2020	5,526,274	<b>60,139</b>	1.1%

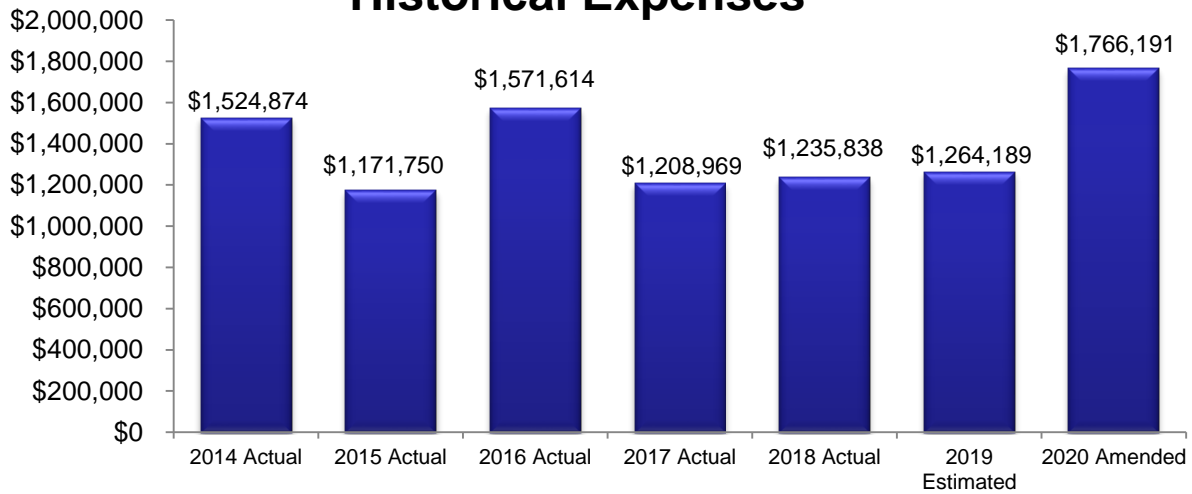
**CITY OF OAKBROOK TERRACE  
PUBLIC SERVICES DEPARTMENT - WATER DIVISION  
2019/2020 BUDGET**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% of Total
<b>Salaries &amp; Wages</b>	\$ 234,555	\$ 247,469	\$ 251,724	\$ 258,823	\$ 259,941	\$ 267,740	15.2%
<b>Other Personnel Benefits</b>	\$ 98,525	\$ 91,169	\$ 102,450	\$ 111,821	\$ 116,537	\$ 117,960	6.7%
<b>Contractual Services</b>	\$ 537,439	\$ 575,111	\$ 628,946	\$ 577,123	\$ 710,099	\$ 710,099	40.2%
<b>Commodities</b>	\$ 31,042	\$ 22,588	\$ 35,600	\$ 24,450	\$ 31,690	\$ 31,690	1.8%
<b>Capital Expenditures</b>	\$ 307,409	\$ 299,501	\$ 645,016	\$ 291,972	\$ 638,702	\$ 638,702	36.2%
<b>DEPARTMENT TOTAL</b>	\$ 1,208,970	\$ 1,235,838	1,663,736	\$ 1,264,189	\$ 1,756,969	\$ 1,766,191	100%

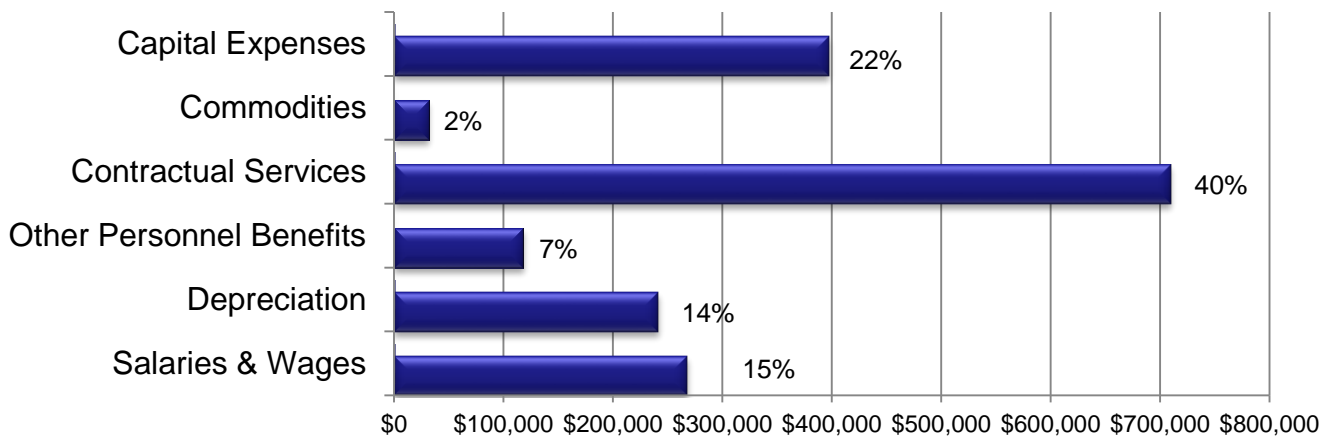
	Actual 16/17	Actual 17/18	Adopted 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% of Total
<b><u>WATER DIVISION</u></b>							
<b>03-09 DISTRIBUTION</b>	\$ 241,488	\$ 241,488	\$ 591,214	\$ 291,972	\$ 638,702	\$ 638,702	36.2%
<b>03-12 OPERATING &amp; MAINT</b>	\$ 967,481	\$ 994,349	\$ 1,072,522	\$ 972,217	\$ 1,118,266	\$ 1,127,488	63.8%
<b>DEPARTMENT TOTAL</b>	\$ 1,208,970	\$ 1,235,838	\$ 1,663,736	\$ 1,264,189	\$ 1,756,969	\$ 1,766,191	100.0%

# Public Services Water Division

## Water Division Historical Expenses



## Contractual Services Represent 40% of Amended Budget



The FY 2020 Water Budget increased by \$502,002 or 40% from the FY 2019 estimate. This increase is due to higher capital projects for FY 2020 including: the Midwest-Drennon Water Main Loop at \$359,214 and the replacement of the W-1 Pickup Truck at \$38,000.

# **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 2018-2019 ACCOMPLISHMENTS**

- Accounted for 98% of our water pumped under the newly implemented M-36 AWWA Audit.
- Completed another year of successful coliform and bacteria sampling. That is eighteen (18) 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 of the City's fire hydrants to ensure proper working order.

## **FY 2019-2020 OBJECTIVES**

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

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

**CITY OF OAKBROOK TERRACE**  
**PUBLIC SERVICES DEPARTMENT - WATER DIVISION - DISTRIBUTION**  
**2019/2020 BUDGET**  
**03-09**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>Capital Expenditures</b>	\$ 241,488	\$ 241,488	\$ 591,214	\$ 291,972	\$ 638,702	\$ 232,000	-60.8%	-20.5%
	<b>\$ 241,488</b>	<b>\$ 241,488</b>	<b>\$ 591,214</b>	<b>\$ 291,972</b>	<b>\$ 638,702</b>	<b>\$ 232,000</b>	<b>-60.8%</b>	<b>-20.5%</b>

<b>Capital Expenditures</b>								
7130 - Replace W-1 Pickup Truck	\$ -	\$ -	\$ -	\$ -	\$ 38,000	\$ 38,000	-	-
7190-04 Midwest-Drennon Wtr Main Loop	\$ -	\$ -	\$ 359,214	\$ 44,075	\$ 359,214	\$ 359,214	0.0%	715.0%
7190-05 OBT Holding LLC Watermain	\$ -	\$ -	\$ -	\$ 6,409	\$ -	\$ -	-	-100.0%
7530 - Depreciation Expense	\$ 241,488	\$ 241,488	\$ 232,000	\$ 241,488	\$ 241,488	\$ 241,488	4.1%	0.0%
<b>TOTAL</b>	<b>\$ 241,488</b>	<b>\$ 241,488</b>	<b>\$ 591,214</b>	<b>\$ 291,972</b>	<b>\$ 638,702</b>	<b>\$ 638,702</b>	<b>8.0%</b>	<b>118.8%</b>

**NARRATIVE REPORT**

<b>Department:</b>	Public Services Department Water Division - Distribution	<b>Date:</b>	November 2018
<b>Activity:</b>	03-09	<b>Prepared By:</b>	Craig Ward

Object Number	Narrative	Amended
7130	W-1 Pickup Truck	\$38,000
	Budgeted costs to replace W-1 pickup truck.	
7190	Midwest-Drennen Water Main Loop	\$359,214
	Budgeted costs to install a water main through Dorothy Drennon Park to Eisenhower	
7530	Depreciation Expense	\$241,488
	Estimated depreciation expense for FY 2020.	

PUBLIC SERVICES DEPARTMENT –WATER DISTRIBUTION DIVISION

Fiscal Year 2019-2020 Budget Proposal

The Water Distribution Division Budget Proposal for FY 2019-20 is \$638,702. The table below details the major categories of the request as well as the difference from the current year estimate.

	Actual (FY2017-18)	Estimated (FY2018-19)	Change	%	Proposed (FY2019-20)	Change	%
Total	\$241,488	\$291,810	\$50,322	20.8%	\$638,702	\$346,892	118.88%
Depreciation	\$241,488	\$241,488	\$0	0.0%	\$241,488	\$0	0.00%
Capital	\$ -	\$ 50,322	\$ 50,322	0.0%	\$ 397,214	\$346,892	689.34%

**Depreciation** – Depreciation allocates the cost of an asset over the useful life, thereby recording the declining value of the equipment or building. The annual depreciation cost remains constant at around \$240,000. Depreciation represents about 38% of the Distribution budget.

**Capital** – Capital costs represent 62% of the budget and include the new watermain for the Midwest-Drennon loop and the replacement of a pickup truck.



**CITY OF OAKBROOK TERRACE**  
**PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M**  
**2019/2020 BUDGET**  
**03-12**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>Salaries &amp; Wages</b>	\$ 234,555	\$ 247,469	\$ 251,724	\$ 258,823	\$ 259,941	\$ 267,740	6.4%	3.4%
<b>Other Personnel Benefits</b>	\$ 98,525	\$ 91,169	\$ 102,450	\$ 111,821	\$ 116,537	\$ 117,960	15.1%	5.5%
<b>Contractual Services</b>	\$ 537,439	\$ 575,111	\$ 628,946	\$ 577,123	\$ 710,099	\$ 710,099	12.9%	23.0%
<b>Commodities</b>	\$ 31,042	\$ 22,588	\$ 35,400	\$ 24,450	\$ 31,690	\$ 31,690	-10.5%	29.6%
<b>Capital Expenditures</b>	\$ 65,921	\$ 58,013	\$ 53,802	\$ -	\$ -	\$ -	-100.0%	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 967,481</b>	<b>\$ 994,349</b>	<b>\$ 1,072,322</b>	<b>\$ 972,217</b>	<b>\$ 1,118,266</b>	<b>\$ 1,127,488</b>	<b>5.1%</b>	<b>16.0%</b>

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 208,170	\$ 212,033	\$ 215,192	\$ 211,449	\$ 207,987	\$ 214,227	-0.4%	1.3%
4120 - Overtime	\$ 9,063	\$ 10,408	\$ 9,225	\$ 20,066	\$ 20,091	\$ 20,694	124.3%	3.1%
4130 - Part-time Regular	\$ 17,322	\$ 25,028	\$ 27,307	\$ 27,308	\$ 28,400	\$ 29,252	7.1%	7.1%
4190 - Top of the Range Award	\$ -	\$ -	\$ -	\$ -	\$ 3,463	\$ 3,567	-	-
<b>TOTAL</b>	<b>\$ 234,555</b>	<b>\$ 247,469</b>	<b>\$ 251,724</b>	<b>\$ 258,823</b>	<b>\$ 259,941</b>	<b>\$ 267,740</b>	<b>6.4%</b>	<b>3.4%</b>

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 36,889	\$ 26,680	\$ 33,514	\$ 31,951	\$ 27,372	\$ 28,193	-15.9%	-11.8%
4520 - FICA	\$ 17,685	\$ 19,370	\$ 19,058	\$ 19,991	\$ 20,077	\$ 20,679	8.5%	3.4%
4530 - Health Insurance	\$ 36,886	\$ 37,806	\$ 42,602	\$ 52,083	\$ 61,292	\$ 61,292	43.9%	17.7%
4531 - H.S.A. Contribution	\$ 4,450	\$ 4,550	\$ 4,650	\$ 4,650	\$ 4,650	\$ 4,650	0.0%	0.0%
4540 - Dental Insurance	\$ 1,907	\$ 1,966	\$ 1,913	\$ 2,315	\$ 2,315	\$ 2,315	21.0%	0.0%
4550 - Life Insurance	\$ 451	\$ 537	\$ 474	\$ 479	\$ 479	\$ 479	1.0%	0.0%
4570 - Unemployment Ins	\$ 257	\$ 260	\$ 238	\$ 352	\$ 352	\$ 352	47.9%	0.0%
<b>TOTAL</b>	<b>\$ 98,525</b>	<b>\$ 91,169</b>	<b>\$ 102,450</b>	<b>\$ 111,821</b>	<b>\$ 116,537</b>	<b>\$ 117,960</b>	<b>15.1%</b>	<b>5.5%</b>

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 3,937	\$ 4,934	\$ 16,000	\$ 13,000	\$ 16,000	\$ 16,000	0.0%	23.1%
5604 - City Engineer	\$ -	\$ 3,399	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	0.0%	-
5605 - Training/Conferences	\$ 488	\$ 134	\$ 5,500	\$ 300	\$ 5,500	\$ 5,500	0.0%	1733.3%
5606 - Credit Card Transaction Fees	\$ 1,269	\$ 1,850	\$ 1,560	\$ 1,850	\$ 1,850	\$ 1,850	18.6%	0.0%
5610 - Membership & Association	\$ 612	\$ 628	\$ 800	\$ 650	\$ 650	\$ 650	-18.8%	0.0%
5615 - Meetings	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	-100.0%	-
5630 - Risk Management Insurance	\$ 24,495	\$ 27,038	\$ 29,507	\$ 28,111	\$ 30,651	\$ 30,651	3.9%	9.0%
5631 - Workers Compensation Insurance	\$ 36,116	\$ 38,756	\$ 49,419	\$ 47,861	\$ 56,498	\$ 56,498	14.3%	18.0%
5635 - Deductible Payments	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0.0%	-
5655 - Equipment Lease & Rental	\$ 431	\$ 360	\$ 700	\$ 450	\$ 450	\$ 450	-35.7%	0.0%
5660 - Equipment Maint & Repair	\$ 9,923	\$ 23,777	\$ 10,000	\$ 7,000	\$ 10,000	\$ 10,000	0.0%	42.9%
5663 - Vehicle Maint & Repair	\$ 2,242	\$ 1,837	\$ 4,000	\$ 2,500	\$ 4,000	\$ 4,000	0.0%	60.0%
5665 - Telephone Service	\$ 8,733	\$ 9,473	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000	11.1%	0.0%
5668 - Communications	\$ 2,993	\$ 3,420	\$ 3,500	\$ 3,600	\$ 3,600	\$ 3,600	2.9%	0.0%
5670 - Travel Expense	\$ 23	\$ -	\$ 100	\$ 200	\$ 100	\$ 100	0.0%	-50.0%
5671 - General Legal Expense	\$ -	\$ 4,260	\$ 500	\$ -	\$ 500	\$ 500	0.0%	-
5700 - Public Information	\$ 1,400	\$ -	\$ 1,400	\$ 2,600	\$ 2,600	\$ 2,600	85.7%	0.0%
5715 - Uniform Allowance	\$ 1,160	\$ 776	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
5745 - Emergency Services	\$ -	\$ -	\$ 6,000	\$ -	\$ 4,000	\$ 4,000	-33.3%	-
5758 - Utilities	\$ 10,317	\$ 11,087	\$ 12,000	\$ 13,000	\$ 13,000	\$ 13,000	8.3%	0.0%
5770 - Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,200	\$ 2,200	-	-
5845 - DWC Purchase of Water	\$ 433,301	\$ 443,382	\$ 473,360	\$ 445,000	\$ 543,000	\$ 543,000	14.7%	22.0%
<b>TOTAL</b>	<b>\$ 537,439</b>	<b>\$ 575,111</b>	<b>\$ 628,946</b>	<b>\$ 577,123</b>	<b>\$ 710,099</b>	<b>\$ 710,099</b>	<b>12.9%</b>	<b>23.0%</b>

**CITY OF OAKBROOK TERRACE**  
**PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M**  
**2019/2020 BUDGET**  
**03-12**

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
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<b>Commodities</b>								
6110 - Books & Publications	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	-100.0%	-
6120 - Office Supplies	\$ 565	\$ -	\$ 600	\$ 1,000	\$ 1,000	\$ 1,000	66.7%	0.0%
6130 - Supplies	\$ 1,900	\$ 1,775	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	0.0%
6150 - Software	\$ -	\$ 2,250	\$ -	\$ -	\$ -	\$ -	-	-
6151 - Hardware	\$ -	\$ 755	\$ -	\$ -	\$ -	\$ -	-	-
6152 - Water Meters	\$ 13,699	\$ 2,560	\$ 12,000	\$ 5,000	\$ 12,000	\$ 12,000	0.0%	140.0%
6170 - Postage	\$ 1,972	\$ 1,818	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000	-33.3%	0.0%
6180 - Fuel	\$ 1,938	\$ 2,374	\$ 2,750	\$ 2,400	\$ 2,640	\$ 2,640	-4.0%	10.0%
6181 - Fuel Replacement Fund	\$ 2,000	\$ 2,000	\$ 2,050	\$ 2,050	\$ 2,050	\$ 2,050	0.0%	0.0%
6190 - Non-Capital Equipment	\$ 8,969	\$ 9,056	\$ 12,000	\$ 9,000	\$ 9,000	\$ 9,000	-25.0%	0.0%
<b>TOTAL</b>	<b>\$ 31,042</b>	<b>\$ 22,588</b>	<b>\$ 35,400</b>	<b>\$ 24,450</b>	<b>\$ 31,690</b>	<b>\$ 31,690</b>	<b>-10.5%</b>	<b>29.6%</b>

<b>Capital Expenditures</b>								
7170 - Bond Interest Expense	\$ 64,710	\$ 57,231	\$ 53,463	\$ -	\$ -	\$ -	-100.0%	-
7172 - Interfund Loan Interest Expense	\$ 1,211	\$ 782	\$ 340	\$ -	\$ -	\$ -	-100.0%	-
<b>TOTAL</b>	<b>\$ 65,921</b>	<b>\$ 58,013</b>	<b>\$ 53,802</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>-</b>

<b>TOTAL</b>	<b>\$ 967,481</b>	<b>\$ 994,349</b>	<b>\$ 1,072,322</b>	<b>\$ 972,217</b>	<b>\$ 1,118,266</b>	<b>\$ 1,127,488</b>	<b>5.1%</b>	<b>16.0%</b>
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**NARRATIVE REPORT**

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

**Date:** November 2018

**Activity:** 03-12

**Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
4110	Full-time Salaries	\$214,227
	The budgeted amount is comprised of the salaries for 50% of the Public Services Director and two (2) Water Operators.	
4120	Overtime	\$20,694
	Estimated overtime expense for the budget year; this account is difficult to predict due to unknown emergency situations.	
4130	Part-time Regular	\$29,252
	Costs for part-time Utility Clerk.	
4190	Top of the Range Award	\$3,567
	The budgeted amount is comprised of the following percentages: Public Services Director – 2% Water Operator – 2% Water Operator – 1%	
4500	Other Personnel Benefits	\$117,960
	These benefits include IMRF, FICA, H.S.A. contributions, unemployment insurance and insurance for life, dental, and health.	
5600	Professional & Technical	\$16,000
	Estimated cost is to cover various surveying, SCADA updates, and maintenance by various inspection services. The use of certified testing laboratories for lead and copper analysis, bacterial analysis, DBP/TTHM/HAA, and water quality analysis is also budgeted here. An estimated \$5,000 budgeted for water tower exterior washing. The major increase is due to water tower panel view upgrade, SCADA update and water tower wash.	
5604	City Engineer	\$2,500
	General engineering services.	
5605	Training and Conferences	\$5,500
	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.	

**NARRATIVE REPORT**

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

**Date:** November 2018

**Activity:** 03-12

**Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
5606	Credit Card Transaction Fees	\$1,850
	Costs associated with accepting credit card payments.	
5630	Risk Management Insurance	\$30,651
	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	\$56,498
	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.	
5635	Deductible Payments	\$2,000
	Estimated insurance deductibles for two (2) vehicle accidents.	
5660	Equipment Maintenance & Repair	\$10,000
	Budgeted amount includes Utility billing software maintenance (\$2,000) and the utility billing folding machine maintenance (\$600.) Along with the maintenance contract for the emergency generator (\$1,000). Additional funds are budgeted for equipment maintenance such as pump repairs, pressure regulator maintenance at the water tower, pressure adjusting station, chlorination system repairs, Cla-Val, distribution system valve repair and copier service.	
5663	Vehicle Maintenance & Repair	\$4,000
	Necessary maintenance needed on water division's fleet of vehicles.	
5665	Telephone Service	\$10,000
	The budgeted amount includes two (2) emergency dialers, three (3) telephone lines, and one (1) fax line.	
5668	Communications	\$3,600
	Budget estimate is made up of the following components: two (2) cellular phones, Nitech Fire Security System and JULIE locate system.	
5700	Public Information	\$2,600
	Funds used for publishing the Consumer Confidence Report, and other publishing as needed.	

**NARRATIVE REPORT**

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

**Date:** November 2018

**Activity:** 03-12

**Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
5715	Uniform Allowance	\$1,000
	The requested amount purchases safety footwear, winter and safety apparel including jackets, shirts, pants, as well as safety vests and all other personal protective equipment for three (3) employees.	
5745	Emergency Services	\$4,000
	This is a contingency amount for emergency and unexpected repairs to the water system and equipment performed by outside contractor(s).	
5758	Utilities	\$13,000
	Estimated annual charges at Water Tower, Water Maintenance Facility and Pressure Adjusting Station for sanitary sewer, natural gas and electric service.	
5770	Building Maintenance	\$2,200
	Budgeted amount includes generator repairs, fire alarm monitoring, and miscellaneous building maintenance.	
5845	DWC-Purchase of Water	\$543,000
	Cost of water purchased from the DuPage Water Commission (DWC) based on estimated annual purchase of 97 million gallons at a rate of \$5.60 per 1,000 gallons.	
6130	Supplies	\$3,000
	Cleaning supplies, chemical reagents and acids, buffer solutions and other necessary supplies.	
6152	Water Meters	\$12,000
	Budgeted amount is for the purchase of meters and necessary replacements and as well as the hardware and radio read equipment for each.	
6180	Fuel	\$2,640
	Approximately 100 gallons of regular @ \$2.40 per gallon and 1,000 gallons of diesel gallons at \$2.40 each.	
6181	Fuel Replacement Fund	\$2,050
	The annual Water Fund portion for future fuel pumps replacements. The replacement costs are amortized over a 30 year period ending in 2040.	

**NARRATIVE REPORT**

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

**Date:** November 2018

**Activity:** 03-12

**Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
6190	Non-Capital Equipment	\$9,000
	Various pieces of equipment and tools such as clamps, b-boxes, hydrant and valve assemblies, shovels and other distribution equipment.	

## PUBLIC SERVICES DEPARTMENT – WATER OPERATIONS & MAINTENANCE DIVISION

### Fiscal Year 2019-2020 Budget Proposal

The Operations and Maintenance Division Budget Proposal for FY 2019-20 is \$1,118,267. The table below details the major categories of the request as well as the difference from the current year estimate.

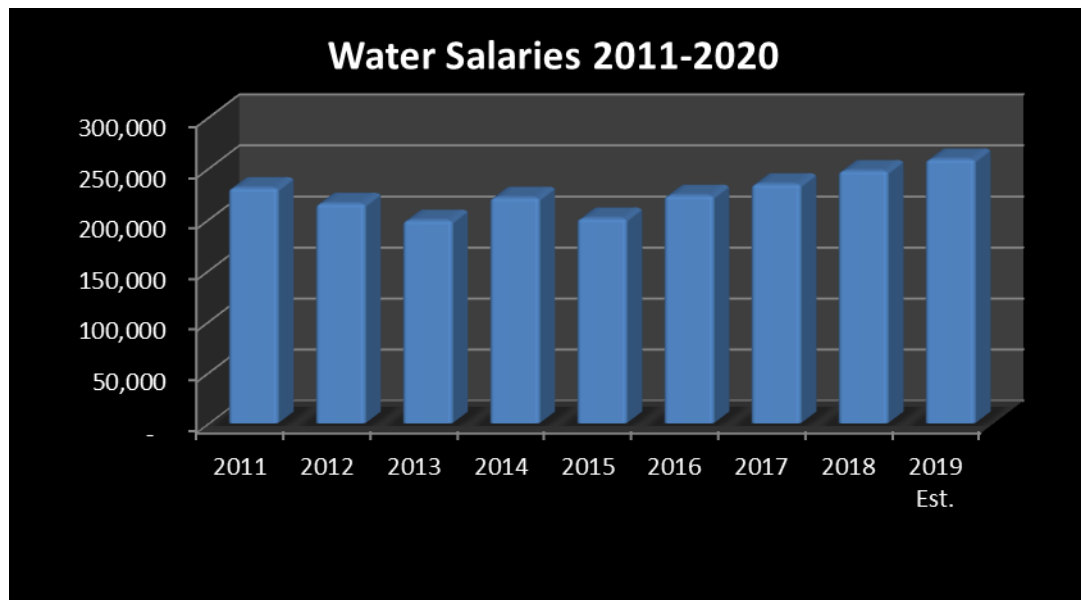
	Actual (FY2017-18)	Estimated (FY2018-19)	Change	%	Proposed (FY2019-20)	Change	%
Total	\$994,349	\$972,217	(\$22,132)	-2.2%	\$1,186,266	\$214,049	22.02%
Salaries & Personal Benefits	\$338,638	\$370,644	\$32,006	9.5%	\$376,478	\$5,834	1.57%
Contractual Services	\$575,111	\$577,123	\$2,012	0.3%	\$710,099	\$132,976	23.04%
Commodities	\$22,588	\$24,450	\$1,862	8.2%	\$31,690	\$7,240	29.61%
Capital	\$ 58,013	\$ -	\$(58,013)	-100.0%	\$ -	\$0	0.00%

**Salaries and Personal Benefits** – Salaries and wages comprise 33% of the total budget.

**Contractual Services** – Contractual services comprise 64% of the Operations and Maintenance budget. The purchase of water from the DuPage Water Commission is estimated to increase by \$98,000 in FY 2020. Also risk management and workers compensation premiums are estimated to increase by \$11,176 over the current year.

**Commodities** – Commodities represent 3% of the budget.

Public Services Water Operating Indicators	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Number of Metered Water Customers	561	551	546	542	538	523	517	510	509	509
Gallons of Water Purchased (MGD)	90,272,000	92,475,350	87,965,000	83,950,000	67,525,000	65,148,000	58,765,000	63,799,000	65,827,000	65,021,000
Gallons of Water Sold (Billed) (MG)	88,335,500	88,776,336	82,490,000	76,950,000	60,955,000	58,400,000	53,655,000	52,450,000	51,913,000	49,252,000



	2011	2012	2013	2014	2015	2016	2017	2018	2019 Est.	2020 Proposed
Salaries	230,774	215,380	198,963	221,328	200,961	223,336	234,555	247,469	258,823	259,941

# SSA II

# Debt Service



**CITY OF OAKBROOK TERRACE**  
**SSA DEBT SERVICE**  
**2019/2020 BUDGET**  
**04-12**

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

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
<b>Beginning Fund Balance</b>	\$ 935	\$ 569	\$ 232	\$ 232	\$ (104)	\$ (104)	-144.8%	-144.8%
<b>REVENUE</b>								
3010 - Property Taxes	\$ 48,061	\$ 46,730	\$ 45,394	\$ 45,412	\$ 49,111	\$ 49,111	8.2%	8.1%
<b>TOTAL</b>	<b>\$ 48,061</b>	<b>\$ 46,730</b>	<b>\$ 45,394</b>	<b>\$ 45,412</b>	<b>\$ 49,111</b>	<b>\$ 49,111</b>	<b>8.2%</b>	<b>8.1%</b>
<b>EXPENDITURES</b>								
5600 - Professional Services	\$ 842	\$ 803	\$ 803	\$ 803	\$ 803	\$ 803	0.0%	0.0%
7170 - Interest	\$ 17,585	\$ 16,265	\$ 14,945	\$ 14,945	\$ 13,625	\$ 13,625	-8.8%	-8.8%
7170-01 - Principal	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	16.7%	16.7%
<b>TOTAL</b>	<b>\$ 48,427</b>	<b>\$ 47,068</b>	<b>\$ 45,748</b>	<b>\$ 45,748</b>	<b>\$ 49,428</b>	<b>\$ 49,428</b>	<b>8.0%</b>	<b>8.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 569</b>	<b>\$ 232</b>	<b>\$ (122)</b>	<b>\$ (104)</b>	<b>\$ (421)</b>	<b>\$ (421)</b>	<b>245.8%</b>	<b>304.1%</b>

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

Year	Principal	Interest	Total	% Change
2019	\$ 30,000	\$ 14,945	\$ 44,945	
2020	\$ 35,000	\$ 13,625	\$ 48,625	8.2%
2021	\$ 35,000	\$ 11,963	\$ 46,963	-3.4%
2022	\$ 40,000	\$ 10,300	\$ 50,300	7.1%
2023	\$ 40,000	\$ 8,400	\$ 48,400	-3.8%
2024	\$ 40,000	\$ 6,500	\$ 46,500	-3.9%
2025	\$ 45,000	\$ 4,500	\$ 49,500	6.5%
2026	\$ 45,000	\$ 2,250	\$ 47,250	-4.5%
<b>TOTAL</b>	<b>\$ 310,000</b>	<b>\$ 72,483</b>	<b>\$ 382,483</b>	

# Motor Fuel Tax Fund

**CITY OF OAKBROOK TERRACE  
MOTOR FUEL TAX FUND  
2019/2020 BUDGET  
05-12**

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

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
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<b>REVENUE</b>								
3070 - Motor Fuel Tax	\$ 54,089	\$ 54,487	\$ 54,951	\$ 54,524	\$ 54,310	\$ 54,310	-1.2%	-0.4%
3650 - Interest Earnings	\$ 1,872	\$ 4,540	\$ 4,200	\$ 8,438	\$ 9,704	\$ 9,704	131.0%	15.0%
<b>TOTAL</b>	<b>\$ 55,961</b>	<b>\$ 59,028</b>	<b>\$ 59,151</b>	<b>\$ 62,962</b>	<b>\$ 64,014</b>	<b>\$ 64,014</b>	<b>8.2%</b>	<b>1.7%</b>

<b>EXPENDITURES</b>								
4110 - Snow Plowing Regular	\$ 2,069	\$ 5,166	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	0%
4120 - Snow Plowing Overtime	\$ 6,661	\$ 14,571	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%	0.0%
5600 - Professional/Technical	\$ 311	\$ 983	\$ 700	\$ 500	\$ 500	\$ 500	-28.6%	0.0%
5761 - Resurfacing	\$ -	\$ 5,321	\$ -	\$ -	\$ -	\$ -	-	-
5767 - Thermoplastic Roadway Striping	\$ 3,096	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
6134 - Snow Removal Materials	\$ 16,736	\$ 10,435	\$ 25,000	\$ 12,500	\$ 25,000	\$ 25,000	0.0%	100.0%
7190-02 Repair Spring Road Culvert	\$ 48,570	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
7191-00 14th Street Asphalt Paving	\$ 12,650	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
7192-00 14th Street Curbs	\$ 16,390	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>TOTAL</b>	<b>\$ 106,482</b>	<b>\$ 36,477</b>	<b>\$ 45,700</b>	<b>\$ 33,000</b>	<b>\$ 45,500</b>	<b>\$ 45,500</b>	<b>-0.4%</b>	<b>37.9%</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (50,521)</b>	<b>\$ 22,551</b>	<b>\$ 13,451</b>	<b>\$ 29,962</b>	<b>\$ 18,514</b>	<b>\$ 18,514</b>	<b>37.6%</b>	<b>-38.2%</b>

<b>Fund Balance</b>								
May 1	\$ 455,569	\$ 405,047	\$ 427,598	\$ 427,598	\$ 457,560	\$ 457,560	7.0%	7.0%
April 30	\$ 405,047	\$ 427,598	\$ 441,049	\$ 457,560	\$ 476,073	\$ 476,073	7.9%	4.0%

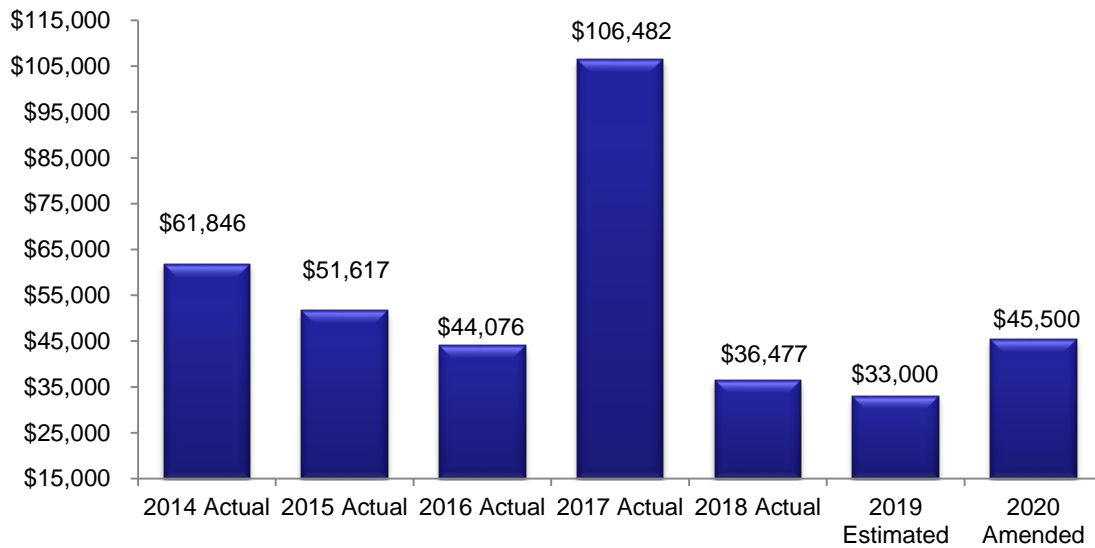
**NARRATIVE REPORT**

**Department:** Motor Fuel Tax Fund      **Date:** January 2019  
**Activity:** 05-12      **Prepared By:** Amy Marrero

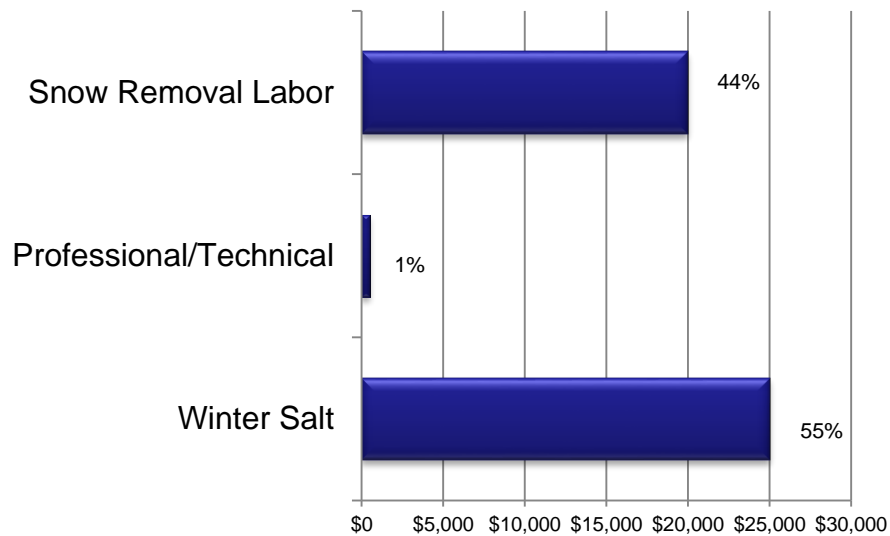
<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
4110	Labor	\$5,000
	Funds related to labor for snow removal.	
4120	Overtime Labor	\$15,000
	Funds related to snow removal overtime.	
6134	Snow Removal Materials	\$25,000
	The City's yearly allotment for salt purchases.	

# Motor Fuel Tax Fund

## Motor Fuel Tax Historical Expenditures



### Snow Removal Materials Represents 55% of Amended Budget



The FY 2020 MFT Budget is \$45,500. Snow removal labor and material costs continue to be budgeted in the Motor Fuel Tax Fund.

## MOTOR FUEL TAX

### Fiscal Year 2019-2020 Budget Proposal

The Motor Fuel Tax Budget Proposal for FY 2019-20 is \$45,500. The table below details the major categories of the request as well as the difference from the current year estimate.

	Actual (FY2017-18)	Estimated (FY2018-19)	Change	%	Proposed (FY2019-20)	Change	%
Total	\$36,477	\$33,000	(\$3,477)	-9.5%	\$45,500	\$12,500	37.88%
Salaries	\$19,737	\$20,000	\$263	1.3%	\$20,000	\$0	0.00%
Professional Services	\$983	\$500	(\$483)	-49.1%	\$500	\$0	0.00%
Infrastructure Repairs	\$5,321	\$0	(\$5,321)	-100.0%	\$0	\$0	#DIV/0!
Snow Removal Materials	\$10,435	\$12,500	\$2,065	19.8%	\$25,000	\$12,500	100.00%

**Salaries** – Salaries represent 44% of the total budget. Salaries will fluctuate from year to year depending on the number of snow related events.

**Snow Removal Materials** – Winter salt comprises 55% of the budget. The City purchases salt each year through the State of Illinois Central Management Services bidding process.

Business  
District Debt  
Service Funds

**CITY OF OAKBROOK TERRACE**  
**TOTAL BUSINESS DISTRICT FUNDS SUMMARY 8-12 & 12-12**  
**2019/2020 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.

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
Beginning Balance, May 1 as Restated	\$ 512,390	\$ 531,652	\$ 548,364	\$ 548,364	\$ 545,621	\$ 545,621	-0.5%	-0.5%
<b>REVENUE</b>								
3020 - Sales Tax	\$ 369,384	\$ 382,275	\$ 391,100	\$ 381,400	\$ 381,400	\$ 381,400	-2.5%	0.0%
3021 - Business Tax	\$ 77,006	\$ 75,951	\$ 76,200	\$ 78,200	\$ 78,200	\$ 78,200	2.6%	0.0%
3022 - Home Rule Sales Tax	\$ 79,944	\$ 75,802	\$ 77,700	\$ 78,200	\$ 78,200	\$ 78,200	0.6%	0.0%
3650 - Interest Earnings	\$ 875	\$ 3,635	\$ 3,445	\$ 7,898	\$ 9,084	\$ 9,084	163.7%	15.0%
<b>TOTAL</b>	\$ 527,209	\$ 537,663	\$ 548,445	\$ 545,698	\$ 546,884	\$ 546,884	-0.3%	0.2%
<b>EXPENDITURES</b>								
5600 - Professional Services	\$ 2,461	\$ 2,461	\$ 2,505	\$ 2,505	\$ 2,505	\$ 2,505	0.0%	0.0%
7170 - Bond Interest	\$ 230,486	\$ 223,486	\$ 215,936	\$ 215,936	\$ 207,486	\$ 207,486	-3.9%	-3.9%
7171 - Bond Principal	\$ 275,000	\$ 295,000	\$ 330,000	\$ 330,000	\$ 360,000	\$ 360,000	9.1%	9.1%
<b>TOTAL</b>	\$ 507,947	\$ 520,947	\$ 548,441	\$ 548,441	\$ 569,991	\$ 569,991	3.9%	3.9%
Excess (Deficit) of Revenues over Expenses	\$ 19,262	\$ 16,716	\$ 4	\$ (2,743)	\$ (23,107)	\$ (23,107)	-577775.0%	742.4%
Other Financing Sources - Transfer In from General Fund	\$ -	\$ -	\$ 1,100,000	\$ -	\$ 2,950,000	\$ 2,950,000		
Other Financing Uses - Pay-off 2010A & B Bonds	\$ -	\$ -	\$ -	\$ -	\$ (3,255,000)	\$ (3,255,000)		
Net Change In Fund Balances	\$ 19,262	\$ 16,716	\$ 1,100,004	\$ (2,743)	\$ (328,107)	\$ (328,107)	-129.8%	11861.6%
Ending Balance, April 30	\$ 531,652	\$ 548,364	\$ 1,648,368	\$ 545,621	\$ 217,514	\$ 217,514	-86.8%	-60.1%



**CITY OF OAKBROOK TERRACE**  
**2010 BUSINESS DISTRICT DEBT SERVICE FUND SUMMARY**  
**2019/2020 BUDGET**  
**08-12**

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

	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
Beginning Balance, May 1 as Restated	\$ 317,250	\$ 322,007	\$ 321,944	\$ 321,944	\$ 321,041	\$ 321,041	-0.3%	-0.3%
<b>REVENUE</b>								
3020 - Sales Tax	\$ 203,161	\$ 210,251	\$ 215,100	\$ 209,800	\$ 209,800	\$ 209,800	-2.5%	0.0%
3021 - Business Tax	\$ 42,353	\$ 41,773	\$ 41,900	\$ 43,000	\$ 43,000	\$ 43,000	2.6%	0.0%
3022 - Home Rule Sales Tax	\$ 43,969	\$ 41,691	\$ 42,700	\$ 43,000	\$ 43,000	\$ 43,000	0.7%	0.0%
3650 - Interest Earnings	\$ 556	\$ 2,203	\$ 2,104	\$ 4,527	\$ 5,207	\$ 5,207	147.5%	15.0%
<b>TOTAL</b>	\$ 290,040	\$ 295,918	\$ 301,804	\$ 300,327	\$ 301,007	\$ 301,007	-0.3%	0.2%
<b>EXPENDITURES</b>								
5600 - Professional Services	\$ 1,606	\$ 1,605	\$ 1,605	\$ 1,605	\$ 1,605	\$ 1,605	0.0%	0.0%
7170 - Bond Interest	\$ 143,676	\$ 139,376	\$ 134,626	\$ 134,626	\$ 129,476	\$ 129,476	-3.8%	-3.8%
7171 - Bond Principal	\$ 140,000	\$ 155,000	\$ 165,000	\$ 165,000	\$ 185,000	\$ 185,000	12.1%	12.1%
<b>TOTAL</b>	\$ 285,282	\$ 295,981	\$ 301,231	\$ 301,231	\$ 316,081	\$ 316,081	4.9%	4.9%
Excess (Deficit) of Revenues over Expenses	\$ 4,757	\$ (63)	\$ 573	\$ (904)	\$ (15,075)	\$ (15,074)	-2732.0%	1567.8%
Other Financing Sources - Transfer In from General Fund			\$ 275,000		\$ 2,950,000	\$ 2,950,000		
Other Financing Uses - Pay-off 2010A & B Bonds					\$ (3,255,000)	\$ (3,255,000)		
Net Change in Fund Balances	\$ 4,757	\$ (63)	\$ 275,573	\$ (904)	\$ (320,075)	\$ (320,074)	-216.1%	35313.0%
Ending Balance, April 30	\$ 322,007	\$ 321,944	\$ 597,517	\$ 321,041	\$ 966	\$ 966	-99.8%	-99.7%

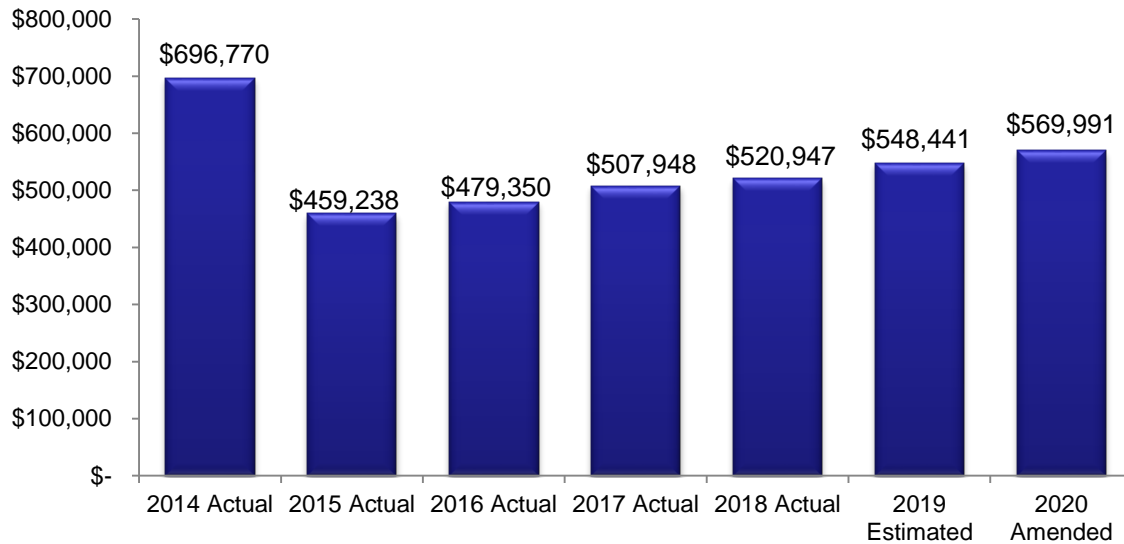
**CITY OF OAKBROOK TERRACE**  
**2012 BUSINESS DISTRICT DEBT SERVICE FUND SUMMARY**  
**2019/2020 BUDGET**  
**12-12**

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

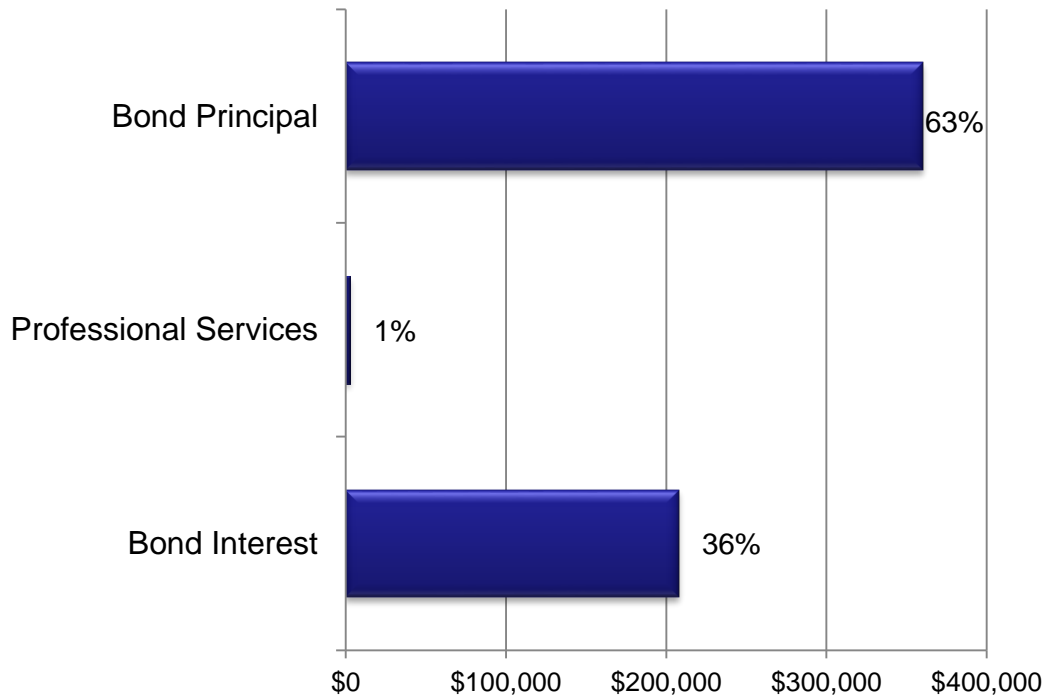
	Actual 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% Change In 18/19 Budget To Amended	% Change In 18/19 Estimate To Amended
Beginning Balance, May 1	\$ 195,139	\$ 209,642	\$ 226,421	\$ 226,421	\$ 224,582	\$ 224,582	-0.8%	-0.8%
<b>REVENUE</b>								
3020 - Sales Tax	\$ 166,223	\$ 172,024	\$ 176,000	\$ 171,600	\$ 171,600	\$ 171,600	-2.5%	0.0%
3021 - Business Tax	\$ 34,653	\$ 34,178	\$ 34,300	\$ 35,200	\$ 35,200	\$ 35,200	2.6%	0.0%
3022 - Home Rule Sales Tax	\$ 35,975	\$ 34,111	\$ 35,000	\$ 35,200	\$ 35,200	\$ 35,200	0.6%	0.0%
3650 - Interest Earnings	\$ 319	\$ 1,432	\$ 1,341	\$ 3,371	\$ 3,877	\$ 3,877	189.0%	15.0%
<b>TOTAL</b>	<b>\$ 237,169</b>	<b>\$ 241,745</b>	<b>\$ 246,641</b>	<b>\$ 245,371</b>	<b>\$ 245,877</b>	<b>\$ 245,877</b>	<b>-0.3%</b>	<b>0.2%</b>
<b>EXPENDITURES</b>								
5600 - Professional Services	\$ 856	\$ 856	\$ 900	\$ 900	\$ 900	\$ 900	0.0%	0.0%
7170 - Bond Interest	\$ 86,810	\$ 84,110	\$ 81,310	\$ 81,310	\$ 78,010	\$ 78,010	-4.1%	-4.1%
7171 - Bond Principal	\$ 135,000	\$ 140,000	\$ 165,000	\$ 165,000	\$ 175,000	\$ 175,000	6.1%	6.1%
<b>TOTAL</b>	<b>\$ 222,666</b>	<b>\$ 224,966</b>	<b>\$ 247,210</b>	<b>\$ 247,210</b>	<b>\$ 253,910</b>	<b>\$ 253,910</b>	<b>2.7%</b>	<b>2.7%</b>
Excess (Deficit) of Revenues over Expenses	\$ 14,503	\$ 16,779	\$ (569)	\$ (1,839)	\$ (8,033)	\$ (8,033)	1312.6%	336.9%
Other Financing Sources - Transfer In From General Fund			\$ 825,000					
Net Change in Fund Balances	\$ 14,503	\$ 16,779	\$ 824,431	\$ (1,839)	\$ (8,033)	\$ (8,033)	-101.0%	336.9%
Ending Balance, April 30	\$ 209,642	\$ 226,421	\$ 1,050,852	\$ 224,582	\$ 216,549	\$ 216,549	-79.4%	-3.6%

# Business District Tax Fund

## Business District Historical Expenditures



### Bond Principal Represents 63% of Amended Budget



The FY 2020 Business District Tax Fund Budget increased by \$21,550 or 3.9% from the FY 2019 estimate due to higher principal costs.

# Capital Improvement Fund

**CITY OF OAKBROOK TERRACE  
CAPITAL IMPROVEMENTS 09-12  
2019/2020 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 16/17	Actual 17/18	Budget 18/19	Estimated 18/19	Proposed 19/20	Amended 19/20	% of Total
<b>Beginning Balance, May 1</b>	\$ 516,754	\$ 1,730,100	\$ 2,877,737	\$ 2,877,737	\$ 2,484,969	\$ 2,484,969	
<b>REVENUE</b>							
3021 - Home Rule Sales Tax	\$ 2,213,909	\$ 1,636,902	\$ 1,657,000	\$ 1,672,000	\$ 1,672,000	\$ 1,672,000	96.4%
3650 - Interest Earnings	\$ 2,463	\$ 24,583	\$ 12,300	\$ 47,000	\$ 54,050	\$ 54,050	3.1%
3651 - Investment Income	\$ 1,444	\$ 2,457	\$ 3,500	\$ 8,600	\$ 8,600	\$ 8,600	0.5%
3660 - Miscellaneous Revenue	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	0.0%
3999 - Proceeds from Capital Asset Disposal	\$ -	\$ 16,050	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL</b>	<b>2,217,816</b>	<b>1,680,092</b>	<b>1,672,800</b>	<b>1,727,600</b>	<b>1,734,650</b>	<b>1,734,650</b>	<b>100.0%</b>
<b>EXPENDITURES</b>							
5600 - Professional/Technical	\$ 870	\$ 428	\$ 1,500	\$ -	\$ -	\$ -	0.0%
5600-15 Investment Manager Fees	\$ -	\$ 398	\$ 528	\$ 536	\$ 536	\$ 536	0.0%
5671 - Legal Services	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	0.0%
6125-01 Replace Office Furniture - City Hall	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	0.0%
7110-02 Executive Management Copier	\$ -	\$ -	\$ -	\$ 8,631	\$ -	\$ -	0.0%
7110-07 Replace Gator	\$ 18,003	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7110-09 Add Police Copier	\$ -	\$ -	\$ -	\$ 8,631	\$ -	\$ -	0.0%
7110-10 Building and Zoning Document Imaging	\$ -	\$ 29,749	\$ 46,000	\$ -	\$ -	\$ -	0.0%
7110-11 Police ETSB System	\$ -	\$ 14,657	\$ 34,670	\$ 20,827	\$ 31,461	\$ 31,461	1.4%
7110-12 Replace Shared Copier	\$ -	\$ 14,133	\$ -	\$ -	\$ -	\$ -	0.0%
7110-13 Replace Lawn Mowers (2)	\$ -	\$ -	\$ 14,000	\$ 14,094	\$ -	\$ -	0.0%
7110-14 Upgrade Council Chamber Audio Visual System	\$ -	\$ -	\$ 9,039	\$ 9,131	\$ -	\$ -	0.0%
7110-16 Police Phone Upgrade to MXE	\$ -	\$ -	\$ -	\$ 5,544	\$ -	\$ -	0.0%
7116 - Replace Toughbook Laptops (8)	\$ -	\$ -	\$ -	\$ -	\$ 38,324	\$ 38,324	1.7%
7117 - Replace In-squad Cameras (7) & Server Upgrade	\$ -	\$ -	\$ -	\$ -	\$ 70,621	\$ 70,621	3.2%
7118 - Add License Plate Recognition Unit	\$ -	\$ -	\$ -	\$ -	\$ 28,684	\$ 28,684	1.3%
7130-03 Replace Admin Vehicle	\$ -	\$ 13,300	\$ -	\$ -	\$ -	\$ -	0.0%
7130-05 Replace T-4 Dump Truck and Add T-6 Dump Truck	\$ -	\$ -	\$ 300,000	\$ 295,456	\$ -	\$ -	0.0%
7130-02 Replace Public Services Director's Vehicle #PS1	\$ -	\$ -	\$ -	\$ -	\$ 33,000	\$ 33,000	1.5%
7143 - Curb & Gutter	\$ -	\$ 83,414	\$ 80,000	\$ -	\$ -	\$ -	0.0%
7146 - New Police Station & Remodel City Hall	\$ 490	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7147 - City Hall Remodel	\$ 626,262	\$ 5,354	\$ -	\$ -	\$ -	\$ -	0.0%
7170 - Bond Interest	\$ 109,188	\$ 100,350	\$ 95,450	\$ 95,450	\$ 90,450	\$ 90,450	4.0%
7170-01 Bond Principal	\$ 245,000	\$ 245,000	\$ 250,000	\$ 250,000	\$ 260,000	\$ 260,000	11.6%
7190-03 Replace City Entryway Signs (3)	\$ 4,656	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7190-05 Spring Road Decorative Point Landscape Project	\$ -	\$ 14,800	\$ -	\$ -	\$ -	\$ -	0.0%
7190-06 Street Resurfacing Project	\$ -	\$ 10,871	\$ 1,199,573	\$ 1,345,785	\$ 1,535,031	\$ 1,535,031	68.6%
7190-07 Streambank Stabilization Project	\$ -	\$ -	\$ -	\$ 16,282	\$ 65,100	\$ 65,100	2.9%
7190-08 Spring Road LED Lighting Upgrade	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	0.4%
7190-09 New Traffic Signal @ 16th Street & Spring Rd.	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	3.4%
<b>TOTAL</b>	<b>1,004,468</b>	<b>532,455</b>	<b>2,085,760</b>	<b>2,120,368</b>	<b>2,236,207</b>	<b>2,236,207</b>	<b>100.0%</b>
Excess (Deficit) of Revenues Over Expenses	\$ 1,213,348	\$ 1,147,637	\$ (412,960)	\$ (392,768)	\$ (501,557)	\$ (501,557)	
<b>Ending Balance, April 30</b>	<b>\$ 1,730,100</b>	<b>\$ 2,877,737</b>	<b>\$ 2,464,777</b>	<b>\$ 2,484,969</b>	<b>\$ 1,983,412</b>	<b>\$ 1,983,412</b>	

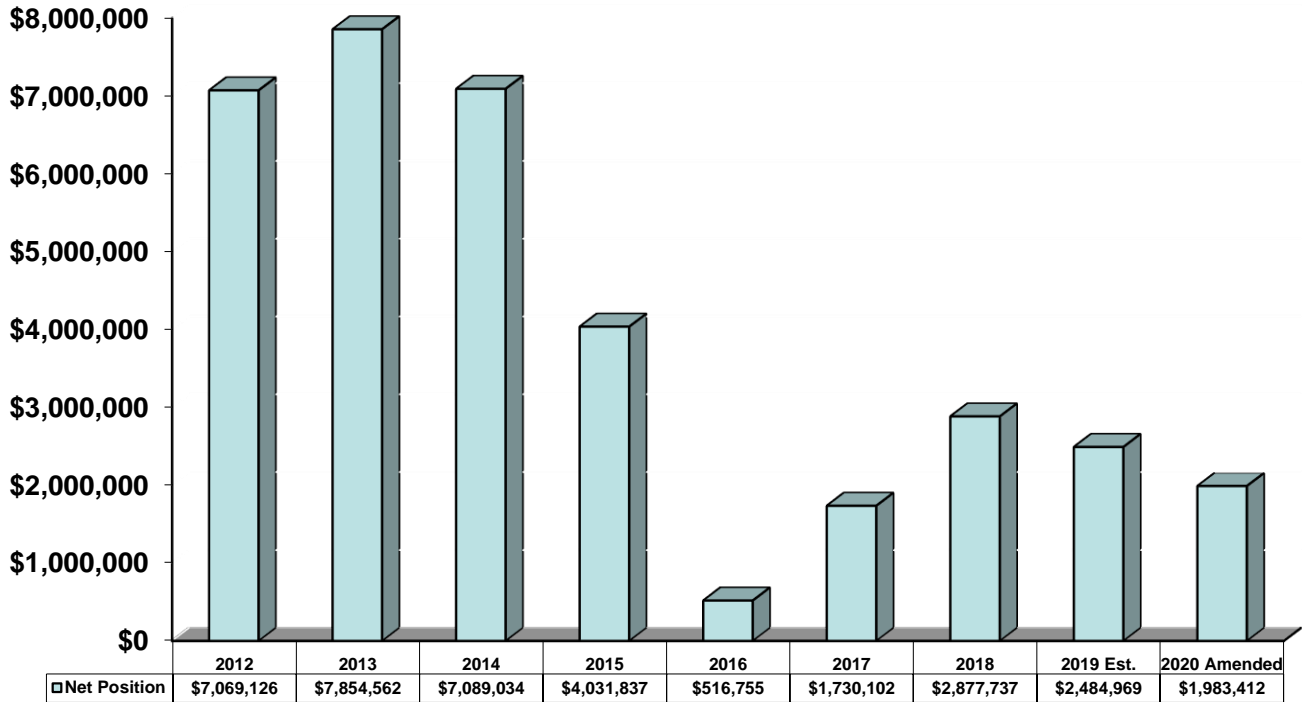
**NARRATIVE REPORT**

<b>Department:</b>	Capital Improvement Fund	<b>Date:</b>	January 2019
<b>Activity:</b>	09-12	<b>Prepared By:</b>	Aileen Haslett

<b>Object Number</b>	<b>Narrative</b>	<b>Amended</b>
5600	Investment Management Fees	\$536
	These fees are paid to the City’s financial advisors to invest the Capital Improvement Fund’s excess cash. This expense is recurring.	
7110-11	Police ETSB System Upgrade – This expense is recurring.	\$31,461
7116	Replace Toughbook Laptops (8). This expense is non-recurring	\$38,324
7117	Replace In-squad Video Cameras (7) & Server Upgrade. This expense is non-recurring.	\$70,621
7118	Add License Plate Recognition Unit. This expense is non-recurring.	\$28,684
7130-02	Replace Public Services Director’s Vehicle #PS1. This expense is non-recurring.	\$33,000
7170	Bond Interest	\$90,450
	The amount includes the yearly interest expense for the facility construction bonds – This is a recurring expense.	
7170-01	Bond Principal	\$260,000
	The amount includes the yearly principal expense for the facility construction bonds - This is a recurring expense.	
7190-06	Street Resurfacing Project Phase 2 - This expense is non-recurring.	\$1,535,031
7190-07	Streambank Stabilization Project - This expense is non-recurring.	\$65,100
7190-	Spring Road LED Lighting Upgrade - This expense is non-recurring.	\$8,000
7190-	New Traffic Signal @ 16 <sup>th</sup> Street & Spring Road - This expense is non-recurring.	\$75,000

# Capital Improvement Fund

## Fund Balance – Increase/Decrease from Prior Year

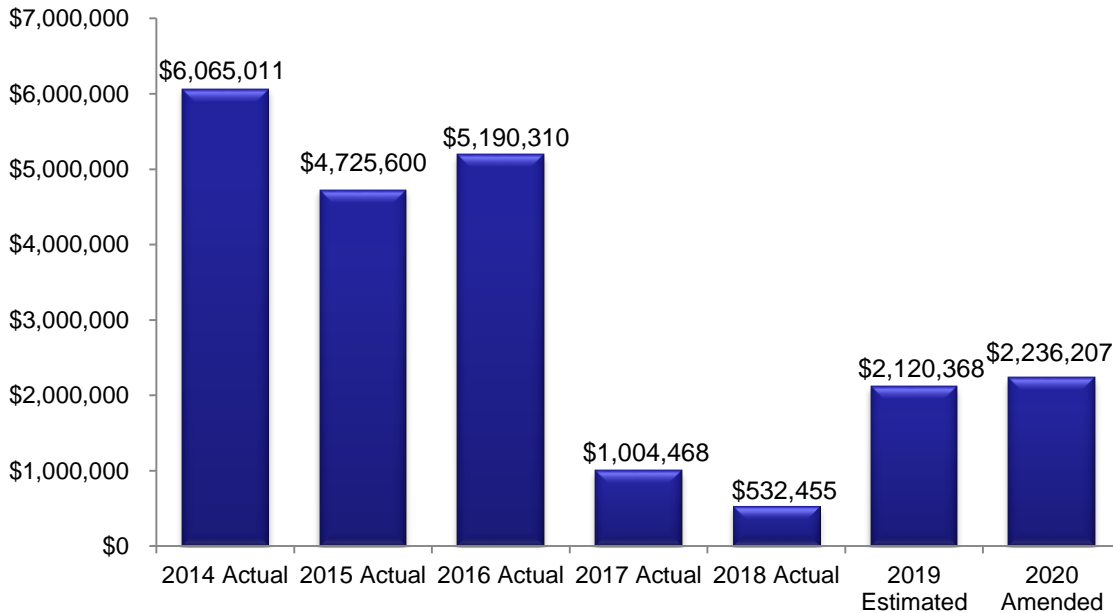


The fund balance in the Capital Improvement Fund steadily increased from FY 2012 through FY 2013. Beginning in FY 2014 the fund balance decreased by \$765,528 or 9.7% because these cash reserves were utilized to construct the new Police Station. The total cost of the new Police Station was \$9.8 million and was completed in October 2015. The fund balance in the Capital Improvement Fund is slowly being restored to higher levels to finance future capital improvements. The FY 2019 fund balance for the Capital Improvement Fund is expected to be \$2,484,969, which is \$392,768 less than FY 2018. The reserves of the Capital Improvement Fund act as a savings account for future capital improvements so from time to time there may be a deficit between the revenues and expenditures of the Capital Improvement Fund.

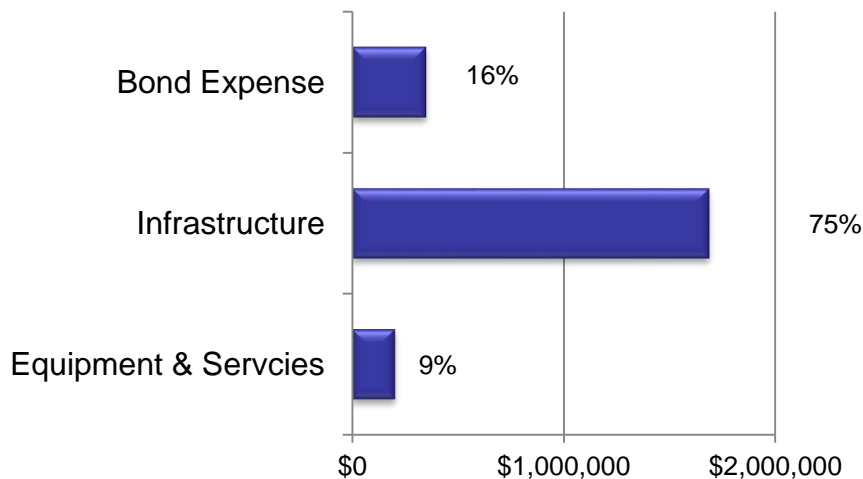
FY	Fund Balance	Surplus / (Deficit)	% Change
2011	6,335,252		
2012	7,069,126	733,874	11.6%
2013	7,854,562	785,436	11.1%
2014	7,089,034	(765,528)	-9.7%
2015	4,031,837	(3,057,197)	-43.1%
2016	516,755	(3,515,082)	-87.2%
2017	1,730,102	1,213,347	234.8%
2018	2,877,737	1,147,635	66.3%
2019	2,484,969	(392,768)	-13.6%
2020	1,983,412	(501,557)	-20.2%

# Capital Improvement Fund

**Capital Improvement Fund Historical Expenditures**



**Bond Expense Represents 16% of Amended Budget**



The FY 2020 Capital Improvement Fund budget is \$2,236,207 representing an increase of \$115,839 from the FY 2019 estimate. This increase is due to the Phase 2 of the street resurfacing project budgeted at \$1.5 million. Bond costs represent 16% or \$350,450 of the FY 2020 budget, which is a recurring capital cost.



# Capital Improvement Plan

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

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
<b>GENERAL FUND</b>	\$ 41,000	\$ 82,000	\$ 84,000	\$ 86,000	\$ 88,000
<b>WATER FUND</b>	\$ 397,214	\$ 35,000	\$ 33,000	\$ 338,700	\$ -
<b>CAPITAL PROJECTS FUND</b>	\$ 2,236,206	\$ 825,567	\$ 572,478	\$ 629,858	\$ 476,936
<b>TOTAL</b>	<b>\$ 2,674,420</b>	<b>\$ 942,567</b>	<b>\$ 689,478</b>	<b>\$ 1,054,558</b>	<b>\$ 564,936</b>

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

<b>GENERAL FUND (Fund 01)</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>
<b>Police Patrol Cars</b>	\$ 41,000	\$ 82,000	\$ 84,000	\$ 86,000	\$ 88,000
<b>TOTAL GENERAL FUND</b>	<b>\$ 41,000</b>	<b>\$ 82,000</b>	<b>\$ 84,000</b>	<b>\$ 86,000</b>	<b>\$ 88,000</b>

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	General - FY 2019/2020
Date:	October 26, 2018	Prepared By:	Chief Calvello
<b>Capital Request Description: Replace One (1) Marked SUV Police Squad (recurring)</b>			
<b>Capital Request Cost: \$41,000</b>			
<b>Account Number: 01-02-7130-00</b>			

**Current Status:**

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

**Capital Request Description and Justification:**

In the past, police squads have been replaced on a two (2) year rotation basis, with administrative and supervisor vehicles replaced every five (5) years, or as needed. Regular rotation of vehicles minimizes downtime, major repairs, and maximizes officer safety and comfort.

Current police squads #2 & #8 are next in line for replacement; however, they are in great running order (with less than \$4,000 in combined repair costs). Rather than replace these two squads, we recommend purchasing one (1) squad as an extra squad to **add** to our current fleet.

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

Description	Amount (Estimated)
(1) Ford Interceptor SUV's + Light Equipment/Sirens	\$ 36,000 \$ 5,000
<b>TOTAL</b>	<b>\$41,000</b>

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

Continue rotation schedule as outlined below. As the Police Department's fleet is kept current the City is maximizing fuel efficiency. Back in 2011 the Police Department used 23,140 gallons of fuel compared to 19,601 this past year.

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

No grants apply.

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

FY 2019/20: \$41,000 1 marked SUV's	FY 2020/21: \$82,000 1 marked SUV 1 CSO Vehicle	FY 2021/22: \$84,000 2 marked SUV's	FY 2022/23: \$86,000 2 marked SUV's	FY 2023/24: \$88,000 2 marked SUV's
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**CITY OF OAKBROOK TERRACE  
CAPITAL PROJECTS  
FIVE YEAR CAPITAL PROJECTION**

<b>WATER FUND (Fund 03)</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>
<b>Add Midwest-Drennon Water Main Loop</b>	\$ 359,214	\$ -	\$ -	\$ -	\$ -
<b>Replace W-1 Pick-up Truck</b>	\$ 38,000	\$ -	\$ -	\$ -	\$ -
<b>Replace W-3 Pick-up Truck</b>	\$ -	\$ 35,000	\$ -	\$ -	\$ -
<b>Add Summit Ave Water Main Extension</b>	\$ -	\$ -	\$ 33,000	\$ 338,700	\$ -
<b>TOTAL WATER FUND</b>	<b>\$ 397,214</b>	<b>\$ 35,000</b>	<b>\$ 33,000</b>	<b>\$ 338,700</b>	<b>\$ -</b>

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water	Fund & Fiscal Year	Water – FY 2019/20
Date:	November 2018	Prepared By:	Ward
<b>Capital Request Description: Add Midwest-Drennon Water Main Loop (non-recurring)</b>			
<b>Capital Request Cost: Water Fund \$359,213.86</b>			
<b>Account Number: 03-09-7190-04</b>			

**Current Status:**

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

**Capital Request Description and Justification:**

Design and build an eight (8) inch diameter water main that will consist of 800 feet of DIP that begins at 2021 Midwest road and terminates at Eisenhower. The construction of this will eliminate a dead end water main that was created by the SSA II water main project. This project will provide a valuable loop to the water distribution system that would allow the transmission of water from multiple directions. The construction of this loop will improve the overall reliability of the water system in times of maintenance problems and will improve water quality at the same time eliminating a dead-end water main. This project is slated for April 2019, but may carry-over into FY 2020.

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

Site / Land Acquisition: A private easement is needed from property owner at 2021 Midwest Plaza South.  
Update: The easement was secured in November 2018.  
Total Project Construction Estimate: \$359,213.86

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

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

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

None.

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

FY2019/20:\$359,213.86	FY 2020/21: \$0	FY 2021/22: \$0	FY 2022/23: \$0	FY 2023/24: \$0
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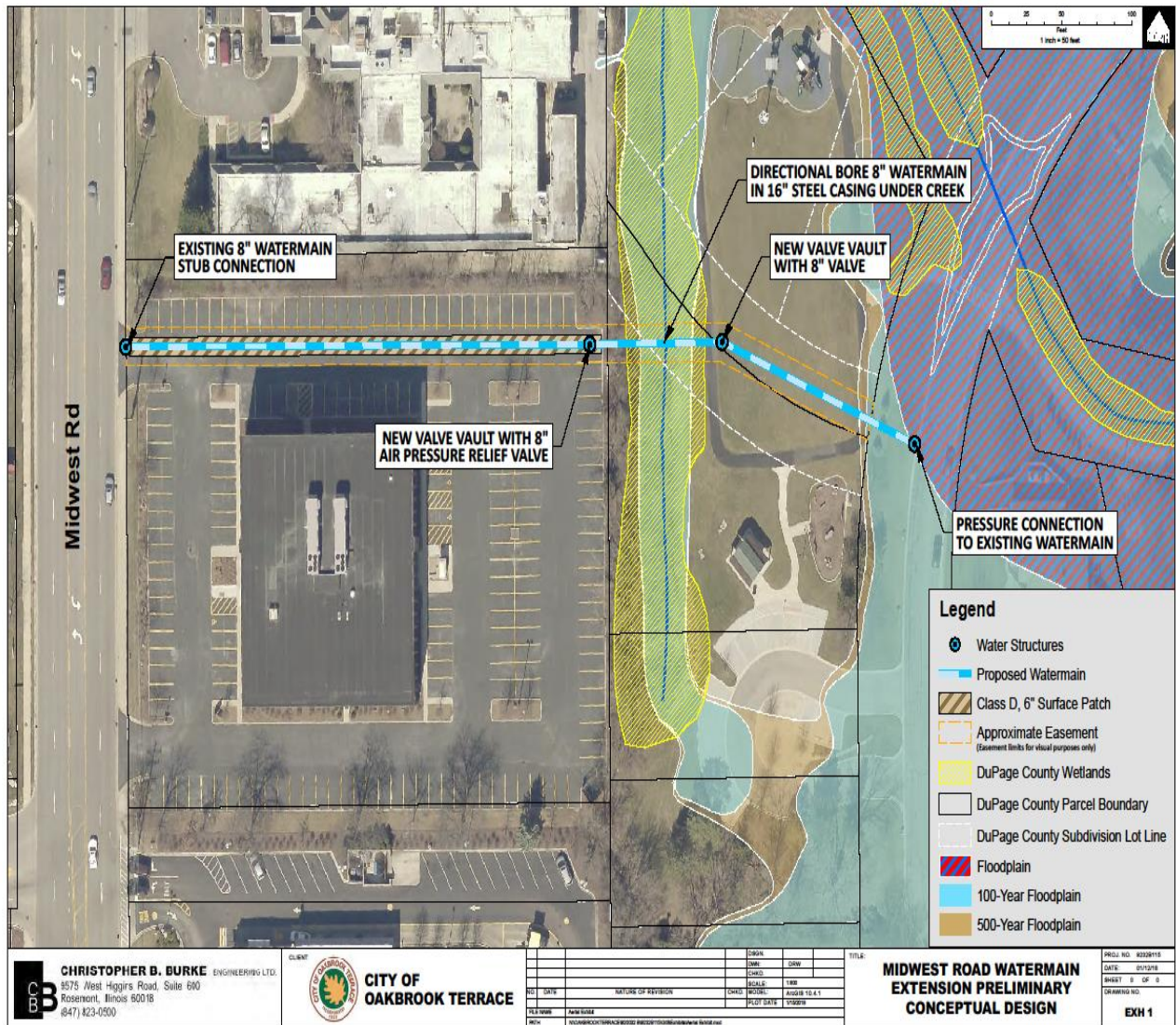
# City of Oakbrook Terrace

## Midwest-Drennon Water Main Loop

Midwest Watermain Extension - Midwest to Eisenhower  
 Preliminary Conceptual Engineer's Estimate of Probable Construction Cost  
 City of Oakbrook Terrace  
 CBBEL Project No. 92-0328115  
 Prepared January 15, 2018

ITEM NUMBER	ITEM DESCRIPTION	UNIT	QUANTITY TOTAL	UNIT PRICE	TOTAL
1	Trench Backfill, Special	CY	977	\$41.00	\$40,057.00
2	Furnishing And Placing Topsoil, 4"	SY	512	\$7.00	\$3,584.00
3	Seed and Erosion Control Blanket	SY	512	\$3.50	\$1,792.00
4	Nitrogen Fertilizer Nutrient	LB	50	\$4.00	\$200.00
5	Phosphorus Fertilizer Nutrient	LB	50	\$4.00	\$200.00
6	Potassium Fertilizer Nutrient	LB	50	\$4.00	\$200.00
7	Supplemental Watering	UNIT	10	\$150.00	\$1,500.00
8	Inlet Filter Protection Basket	EA	3	\$250.00	\$750.00
9	Pruning for Safety and Equipment Clearance	L. SUM	1	\$5,000.00	\$5,000.00
10	Tree Root Pruning	L. SUM	1	\$5,000.00	\$5,000.00
11	Silt Fence	LF	350	\$3.50	\$1,225.00
12	Ductile Iron Watermain, 8" (Polywrapped)	LF	503	\$90.00	\$45,270.00
13	Ductile Iron Watermain, 8" Installed in Steel Casing	LF	130	\$165.00	\$21,450.00
14	Steel Casing, 16" Augered Beneath Creek/Wetlands	LF	130	\$410.00	\$53,300.00
15	8" Water Valve	EA	1	\$3,500.00	\$3,500.00
16	8" Water Valve w/Air Release Valve Assembly	EA	1	\$10,000.00	\$10,000.00
17	Tapping Valves and Sleeves for Pressure Connection With 8" Valve	EA	1	\$10,000.00	\$10,000.00
18	Connection to Existing 8" Watermain	EA	1	\$4,600.00	\$4,600.00
19	Valve Vault, Type A, 5' Dia, Type 1 Frame, Closed Lid	EA	3	\$4,500.00	\$13,500.00
20	Class D Pavement Patch, Surface Special, 4"	SY	393	\$90.00	\$35,370.00
21	Combination Concrete Curb and Gutter, Type B-6.12, Remove and Replace	LF	30	\$50.00	\$1,500.00
22	Concrete Ribbon, 24" Wide, Remove and Replace (On Eisenhower)	LF	30	\$50.00	\$1,500.00
23	Class D, Surface Patch, 2" (Driveway entrance in DuDOT Right-of-Way)	SY	55	\$50.00	\$2,750.00
24	Paint Pavement Marking, 4" Yellow	LF	200	\$5.00	\$1,000.00
<b>Net Total</b>					<b>\$263,248.00</b>
Contingency @ 15%					\$39,487.20
<b>Construction Total</b>					<b>\$302,735.20</b>
Surveying @ \$5.00/LF OF R.O.W. (Does not Include Wetland and Floodplain Delineation)		LF	700	\$5.00	\$3,500.00
Engineering @ 7.5% OF Construction Total					\$22,705.14
Construction Observation @ 10.0% of Construction Total					\$30,273.52
<b>Grand Total</b>					<b>\$359,213.86</b>

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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water Division of Public Services	Fund & Fiscal Year	Water – 2019/20
Date:	November 2018	Prepared By:	Ward
<b>Capital Request Description: Replace W-1 Pick-up Truck (non-recurring)</b>			
<b>Capital Request Cost: \$38,000</b>			
<b>Account Number: TBD</b>			

<p><b><u>Current Status:</u></b></p> <p>W-1 is a 2000 Chevrolet 3500HD 4X4 Pick-up Truck that is at the end of its useful life. W-1 would be replaced with a new pick-up truck with plow package from the Suburban Joint Purchasing Agency (State Bid). Once the existing W-1 is declared surplus, auctioning vs trade-in values will be explored to ensure the City with the best deal.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>In order to maintain reliable and timely service within the Water Division, maintaining a reliable and modern fleet is essential. W-1 would be available if need be for snow removal purposes. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency. The W-1 has 27,000 miles logged. The undercarriage is completely rusted out.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$38,000 will be utilized from the Water Fund.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></b></p> <p>This vehicle has incurred approximately \$3,447.92 in maintenance costs over its life. This amount does not include any of the repairs made by in-house staff. This amount is expected to increase until FY 2019/20 when the unit is replaced.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>None.</p>

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

FY 2019/20: \$38,000	FY 2020/21:\$0	FY 2021/22: \$0	FY 2022/23: \$0	FY 2023/24: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water Division of Public Services	Fund & Fiscal Year	Water – 2020/21
Date:	November 2018	Prepared By:	Ward
<b>Capital Request Description: Replace W-3 Pick-up Truck (non-recurring)</b>			
<b>Capital Request Cost: \$35,000</b>			
<b>Account Number: TBD</b>			

<p><b><u>Current Status:</u></b></p> <p>W-3 is a 2001 Chevrolet 2500HD 4X4 Pick-up Truck that is nearing the end of its useful life. W-3 would be replaced with a new pick-up truck with plow package from the Suburban Joint Purchasing Agency (State Bid). Once the existing W-3 is declared surplus, auctioning vs trade-in values will be explored to ensure the City with the best deal.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>In order to maintain reliable and timely service within the Water Division, maintaining a reliable and modern fleet is essential. W-3 would be available if need be for snow removal purposes. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency. The W-3 has 32,481 miles logged.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$35,000 will be utilized from the Water Fund.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></b></p> <p>This vehicle has incurred approximately \$1,020.89 in maintenance costs over its life. This amount does not include any of the repairs made by in-house staff. This amount is expected to increase until FY 2020/21 when the unit is replaced.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>None.</p>

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

FY 2019/20: \$0	FY 2020/21:\$35,000	FY 2021/22: \$0	FY 2022/23: \$0	FY 2023/24: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water	Fund & Fiscal Year	Water – FY 2021 / 22
Date:	November 2018	Prepared By:	Ward
<b>Capital Request Description: Add Summit Avenue Water Main Extension – non-recurring</b>			
<b>Capital Request Cost: \$338,700. Creation of SSA could make cost \$169,300.</b>			
<b>Account Number: TBD</b>			

<p><b><u>Current Status:</u></b></p> <p>Currently eight (8) commercial properties are serviced by private wells. The City wishes to connect these eight (8) commercial properties to the City’s water system.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>A water main extension would provide a necessary loop in the water system and the ability to provide water to eight (8) commercial properties. This extension would eliminate two (2) dead end water mains and form a looped connection as well as provide water service for eight (8) properties that are currently serviced by private wells.</p> <p>Construction of 1,000 LF of 8” water main and other necessary equipment along Summit Avenue from Morningside to a connection on the Salvation Army property. The City most likely will need to obtain easements along Summit as the right-of-way is limited.</p> <p>Due to the continuing financial challenges of the Water Fund, this project will be put off indefinitely. The research on land acquisition and potential special service area could begin FY 2021/2022 with design and construction work to begin in FY 2022/23.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>Site and Land Acquisition: \$33,000 – FY 2021 / 2022  Design &amp; Construction: \$338,700 – FY 2022 / 2023</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u></b></p> <p>This project will not increase future operating costs because this project represents a marginal improvement to the water system.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>Possible Creation of SSA (\$185,900) would knock the price of the project down to \$169,300.</p>

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

FY 2019/20: \$0	FY 2020/21: \$0	FY 2021/22:\$33,000 Site and Land Acquisition	FY 2022/23: \$338,700 Design and Construction	FY 2023/24: \$0

**CITY OF OAKBROOK TERRACE  
CAPITAL PROJECTS 09-12  
FIVE YEAR CAPITAL PROJECTION**

CAPITAL PROJECT FUND (Fund 09)	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
<b>Beginning Balance, May 1</b>	<b>\$ 2,484,969</b>	<b>\$ 1,983,413</b>	<b>\$ 2,909,843</b>	<b>\$ 4,106,881</b>	<b>\$ 5,264,235</b>
<b><u>Estimated Revenue Projections</u></b>					
Home Rule Sales Tax	\$ 1,672,000	\$ 1,688,720	\$ 1,705,607	\$ 1,722,663	\$ 1,739,890
Interest Earnings	\$ 62,650	\$ 63,277	\$ 63,909	\$ 64,548	\$ 65,194
<b>Total Estimated Revenues</b>	<b>\$ 1,734,650</b>	<b>\$ 1,751,997</b>	<b>\$ 1,769,516</b>	<b>\$ 1,787,212</b>	<b>\$ 1,805,084</b>
<b><u>Estimated Expenditures</u></b>					
Debt Service Bond Expense	\$ 350,450	\$ 347,650	\$ 344,700	\$ 351,600	\$ 353,050
Investment Manager Fees	\$ 536	\$ 536	\$ 536	\$ 536	\$ 536
Police ETSB System	\$ 31,461	\$ 31,781	\$ 32,242	\$ 32,722	\$ 43,350
Replace Toughbook Laptops (8)	\$ 38,324	\$ -	\$ -	\$ -	\$ -
Replace Arbitrator HD Cameras (7) & Server Upgrade	\$ 70,621	\$ -	\$ -	\$ -	\$ -
Replace License Plate Recognition Unit	\$ 28,684	\$ -	\$ -	\$ -	\$ -
Replace Public Services Director's Vehicle PS1	\$ 33,000	\$ -	\$ -	\$ -	\$ -
Street Resurfacing Project-Phase 2 (includes Spring Road)	\$ 1,535,031	\$ -	\$ -	\$ -	\$ -
Streambank Stabilization Project	\$ 65,100	\$ 241,600	\$ -	\$ -	\$ -
Spring Road LED Lighting Upgrade	\$ 8,000	\$ -	\$ -	\$ -	\$ -
New Traffic Signal @ 16th Street & Spring Rd.	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Replace T-1 2003 Ford F-350 SD Pickup with Plow Package	\$ -	\$ 39,000	\$ -	\$ -	\$ -
Curb & Gutter	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Replace Front End Loader	\$ -	\$ 85,000	\$ -	\$ -	\$ -
Replace T-2 F-350 Versa Lift Truck	\$ -	\$ -	\$ 115,000	\$ -	\$ -
Replace T-5 2003 Dump Truck with Plow Package	\$ -	\$ -	\$ -	\$ 165,000	\$ -
<b>Total Estimated Expenditures</b>	<b>\$ 2,236,206</b>	<b>\$ 825,567</b>	<b>\$ 572,478</b>	<b>\$ 629,858</b>	<b>\$ 476,936</b>
<b>Ending Balance, April 30</b>	<b>\$ 1,983,413</b>	<b>\$ 2,909,843</b>	<b>\$ 4,106,881</b>	<b>\$ 5,264,235</b>	<b>\$ 6,592,383</b>

**Notes:**

- 1 FY 2020 revenues and expenses are included as part of the proposed Capital Improvement Fund budget.
- 2 FY 2021-2024 figures represent estimated amounts that could change when more accurate data is available.
- 3 Even with the planned improvements and debt service payments, the FY 2024 ending fund balance remains healthy at \$6.6 million.
- 4 Home Rule Sales taxes and Interest Earnings are estimated to increase nominally each year by 1%.

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	Capital Improvement – FY 2019/2020
Date:	November 2018	Prepared By:	Chief Calvello
<b>Capital Request Description: ETSB (transition to new NetRMS System) recurring</b>			
<b>Capital Request Cost: \$31,461</b>			
<b>Account Number: 09-12-7110-11</b>			

**Current Status:** Currently operating under the old NetRMS System (soon to be obsolete). The anticipated transition to begin in June, 2018.

**Capital Request Description and Justification:**

ETSB is spearheading the transition to a new report writing system to replace NetRMS. The costs incurred for this transition include start-up, training, salaries (i.e. Report Writing Systems Manager) as well as maintenance costs. The new ETSB system will be an integrated justice system known as DuJIS which will allow participating police and fire departments to exchange information with and between the DuPage County Court and correctional entities. The DuJIS will replace the existing 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 new ETSB System will be phased in over an eight (8) year period. The City's share of the total cost of the upgrade is estimated at \$213,852.

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

The City currently pays \$4,285 for the existing system, so the City will incur a significant increase for the upgraded.

**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 2019/20: \$31,461.00	FY 2020/21: \$31,781.00	FY 2021/22: \$32,242.00	FY 2022/23: \$32,722.00	FY 2023/24: \$43,350
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	Capital Improvement – FY 2019/2020
Date:	10/25/18	Prepared By:	Chief Casey Calvello
<b>Capital Request Description: Replace eight (8) Toughbook Laptops – non-recurring</b>			
<b>Capital Request Cost:</b>		<b>\$38,323.80</b>	
<b>Account Number:</b>			

<p><b><u>Current Status:</u></b></p> <p>The police department currently has eight (8) Panasonic Toughbook Laptops for use in squad cars. These were purchased in 2012, and have been used extensively every day for patrol operations. These laptops need to be replaced due to the age of the equipment and the implementation of new software that requires improved technical specs than what the current laptops have.</p>
<p><b><u>Capital Request Description and Justification: Replace the current eight (8) Panasonic Toughbooks with new Panasonic Toughbooks</u></b></p> <p>Due to the age of the Toughbooks which will be seven (7) years old in 2019, and the increasing demand of technology updates there is a need for the replacement of these laptops.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>Eight (8) Panasonic Toughbook CF-33 Fully Rugged based on state bid - \$35,451.00  Installation of the Toughbooks to be completed by Current Technologies at \$2,872.80  Total Cost: \$38,323.80</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u></b></p> <p>The Toughbook Laptops would be purchased either through CDS Office Technologies of Itasca, Illinois who was awarded the state bid or through a competitive bid from CDW-G. In addition there would be a possibility of a credit for the current laptops.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>No grants are being used.</p>

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

FY 2019/20: \$38,323.80	FY 2020/21:	FY 2021/22:	FY 2022/23:	FY 2023/24:
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	2019/2020
Date:	10/25/18	Prepared By:	Chief Casey Calvello
<b>Capital Request Description: Replace seven (7) In-squad Cameras and server upgrade – non-recurring</b>			
<b>Capital Request Cost:</b>		<b>\$70,620.50</b>	
<b>Account Number:</b>			

<p><b><u>Current Status:</u></b></p> <p>The police department currently has seven (7) Panasonic Arbitrator Cameras that were originally purchased in 2012.</p>
<p><b><u>Capital Request Description and Justification: Replace 7 Panasonic Arbitrator cameras.</u></b></p> <p>The current cameras will be seven (7) years old in 2019. All the cameras have been removed and reinstalled on several occasions as squad cars have been replaced. These reinstalls have caused various cables and hardware to be worn out. The current cameras are no longer under warranty and certain components have needed to be replaced more often, and the replacement parts are more difficult to acquire since they are no longer produced.</p> <p>Additionally, the server that stores the video archives needs to be upgraded to allow for more storage.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>Seven (7) Panasonic Arbitrator HD Cameras: \$51,736.00  Eighteen (18) wireless microphones (one per officer): \$4,590.00 (\$255 per mic)  Installation of seven (7) camera kits into squads: \$4,550.00 (\$650 per squad to be completed by our current vender, Communications Direct)  Video server upgrade purchased and installed by Current Technologies (City's IT vendor) : \$9,744.50  Total Cost: \$70,620.50</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u></b></p> <p>The Panasonic Arbitrator HD camera kits would be purchased through CDS Office Technologies who was awarded the state bid through Central Management Services.</p> <p>The Panasonic Arbitrator HD camera kits come with a 5 year warranty.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>No grants are being used.</p>

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

FY 2019/20: \$70,620.50	FY 2020/21:	FY 2021/22:	FY 2022/23:	FY 2023/24:
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	Capital Improvement – FY 2019/2020
Date:	10/25/18	Prepared By:	Chief Casey Calvello
<b>Capital Request Description: Add One (1) License Plate Recognition Unit – non-recurring</b>			
<b>Capital Request Cost:</b>		<b>\$28,684.00</b>	
<b>Account Number:</b>			

<p><b><u>Current Status:</u></b></p> <p>The police department currently has one License Plate Recognition (LPR) unit, which was purchased in 2012. The Police Department is requesting to purchase an additional LPR unit.</p> <p>The new unit would be installed on the newest squad.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>The License Plate Recognition unit that was installed on a squad car in 2012 has been a vital asset to the department. The technology has assisted officers in recovering stolen autos, arresting deported felons, individuals with outstanding warrants, and has contributed to a large portion of the administrative tows. Two (2) working LPR units will further enhance the Police Department’s field efforts.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>One (1) License Plate Recognition Unit: \$28,084.00  Installation of unit (Installed by Communications Direct) : \$600.00  Total Cost: \$28,684.00</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u></b></p> <p>The License Plate Recognition Unit would be purchased through CDS Office Technologies, the same vendor as the Panasonic Toughbooks and Arbitrator squad cameras.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>No grants are being used.</p>

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

FY 2019/20: \$28,684.00	FY 2020/21:	FY 2021/22:	FY 2022/23:	FY 2023/24:
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CAPITAL OUTLAY PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-2020
Date:	November 2018	Prepared By:	Ward
<b>Capital Request Description: Replace Public Services Director's Vehicle # PS1 (non-recurring)</b>			
<b>Capital Request Cost: \$33,000</b>			
<b>Account Number: 09-12-7130-02</b>			

<p><b><u>Current Status:</u></b></p> <p>Car # PS1 is a 2013 Ford Escape 4X4 SUV that will be near the end of its useful life when it is due for replacement in FY 20. Car #PS1 would be replaced with a new SUV / Truck 4X4 type vehicle from the Suburban Joint Purchasing Agency (State Bid). Once the existing PS1 would be declared surplus, auctioning vs trade-in values will be explored to ensure the City the best deal.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>It's the City's policy to replace Admin vehicles every 5 years unless deemed otherwise. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as maintain compliance with the City's vehicle replacement policy. The current mileage on the unit is 91,000.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$33,000 will not be exceeded when purchasing a replacement SUV / Truck 4X4 type vehicle off of the State Bid for car # PS1.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></b></p> <p>To date the Vehicle #PS1 has experienced \$9,373.71 in repair costs. Maintenance costs are expected to increase until the unit is replaced in FY 2019 / 20.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>None.</p>

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

FY 2019/20: \$33,000	FY 2020/21: \$0	FY 2021/22:	FY 2022/23: \$0	FY 2023/24: \$0
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Public Services Street Division	<b>Fund &amp; Fiscal Year</b>	Capital Improvement-19/20
<b>Date:</b>	November 2018	<b>Prepared By:</b>	Ward
<b>Capital Request Description: OBT City Street Resurfacing Project (non-recurring)</b>			
<b>Capital Request Cost: \$1,535,031</b>			
<b>Account Number: 09-12-7190-06</b>			

**Current Status:**

All City roadways were reconstructed between the years 2001 and 2003. The pavement has been treated twice with reclamite, twice with GSB-88 and crack sealed and patched several times over the years. I am recommending that the resurfacing project be done in 2 phases beginning with the main subdivision in FY 2019 and all remaining streets outside the subdivision in FY 2020.

\*\*Our annexed portions of roadways in the Westland's Subdivision may be included in a project with York Township Hwy.

UPDATE: Phase I was successfully completed in the FY2018/19 budget year including the Westland's subdivision. Phase II is being proposed for the FY 2019/20 Budget year. Includes the following streets: Spring Road, 14<sup>th</sup>, Trans Am, Frontage, Small portion of BlackStone.

**Capital Request Description and Justification:**

The City has used several methods to extend the useful life of the roadways (reclamite, crack sealing, pavement patching and GSB-88), but eventually the bituminous surface coarse will need to be replaced due to age and wear. A mill and overlay is being proposed over a 2 year period consisting of approximately 71,265 SY of pavement in FY 18-19 and the remaining 20,000 SY in FY 2019/20.

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

	Unit	Quantity	Unit Price	Total
1. Bituminous Materials (Tack Coat)	LB	13,635	\$0.32	\$4,363.20
2. Hot-Mix Asphalt Surface Course Mix "D" N50 (2")	TON	3,736	\$75.00	\$280,200.00
3. Traffic Control and Protection Standard 701501	LSUM	1	\$20,000	\$20,000
4. Thermoplastic Pavement Marking- Letters and Symbols	SQ FT	473.2	\$4.50	\$2,129.40
5. Thermoplastic Pavement Marking-Line 4" Yellow	FOOT	10,200	\$0.70	\$7,140.00
6. Thermoplastic Pavement Marking-Line 6" White	FOOT	2,650	\$1.50	\$3,975.00
7. Thermoplastic Pavement Marking-Line 12"	FOOT	1500	\$2.60	\$3,900.00
8. Thermoplastic Pavement Marking-Line 24" (Stop Bar)	FOOT	210	\$5.00	\$1,050.00
9. Hot-Mix Asphalt Driveway Remove and Replace	SY	305	\$38.00	\$11,590.00
10. Frames and Lids to be Adjusted	EA	19	\$500.00	\$9,500.00
11. Hot-Mix Asphalt Removal, 3"	SY	30,300	\$3.50	\$106,050.00
12. Class D Patch, 6"	SY	909	\$60.00	\$54,540.00
13. Polymerized Level Binder (Machine Method) IL-4.75, N50 (1")	TON	1,918	\$90.00	\$172,620.00
14. Detector Loops for Traffic Signals at Trans Am and 14 <sup>th</sup> Street	LSUM	2	\$20,000	\$40,000.00
15. PCC Ribbon Removal	FOOT	700	\$10.00	\$7,000.00
16. Earth Excavation	CY	602	\$60.00	\$36,120.00
17. Geotextile Fabric For Ground Stabilization	SY	950	\$3.00	\$2,850.00
18. 3" Rock (CA-1) for Undercuts	CY	612	\$50.00	\$30,600.00
19. Aggregate Base 6" (CA-6)	SY	1318	\$35.00	\$46,130.00
20. PCC Shoulder 5' Wide	FOOT	430	\$80.00	\$34,400.00
21. PCC Ribbon Abutting Existing Pavement	FOOT	350	\$43.00	\$15,050.00

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services Street Division	Fund & Fiscal Year	Capital Improvement-19/20
Date:	November 2018	Prepared By:	Ward
<b>Capital Request Description: OBT City Street Resurfacing Project (non-recurring)</b>			
<b>Capital Request Cost: \$1,535,031</b>			
<b>Account Number: 09-12-7190-06</b>			

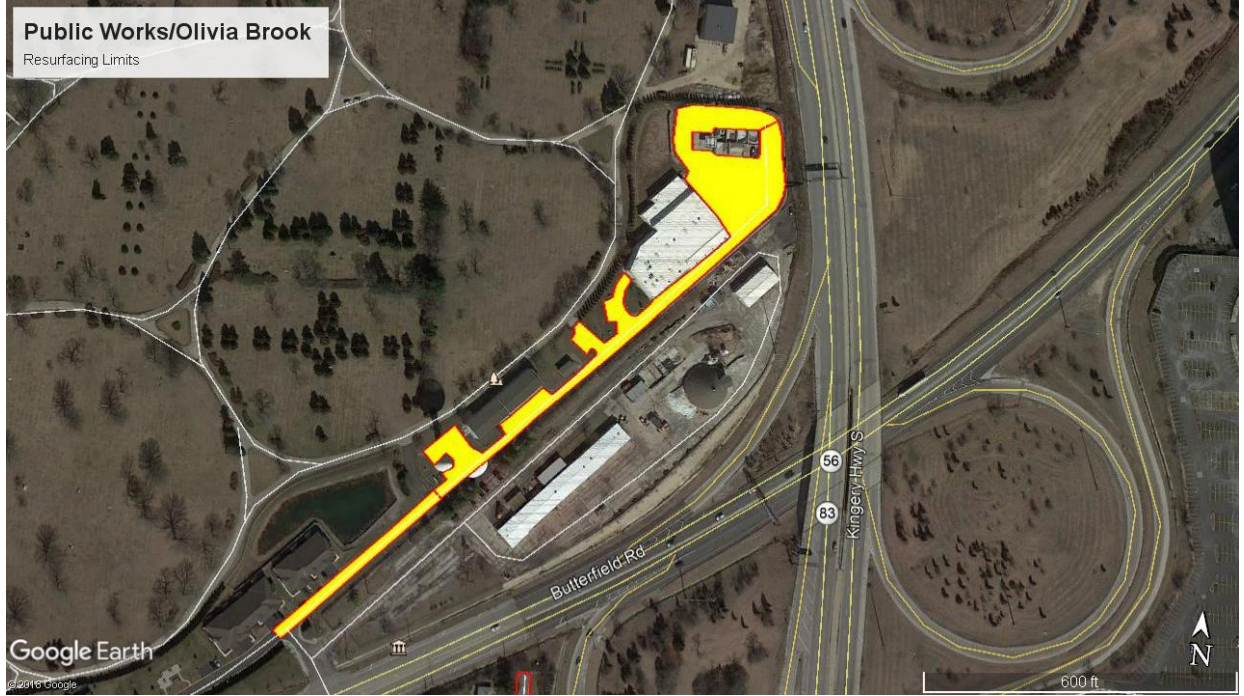
22. B6.12 Curb and Gutter Remove and Replace	FOOT	2900	\$53.00	\$153,700.00
23. M3.12 Curb and Gutter (New Curb)	FOOT	430	\$43.00	\$18,490.00
24. Reinforced Concrete Pavement, 8" R&R-IDOT Spring Rd Exit	SY	950	\$160.00	\$152,000.00
25. Portland Cement Concrete Sidewalk 5", Remove and Replace	SF	150	\$15.00	\$2,250.00
26. Detectable Warnings	SF	20	\$35.00	\$700.00
27. PCC Driveway 6", Remove and Replace	SY	300	\$75.00	\$22,500.00
28. Landscape Restoration (includes 4" topsoil and sod)	SY	1778	\$14.00	\$24,892.00
29. Supplemental Watering	UNIT	25	\$200.00	\$5,000.00
30. Short Term Pavement Marking	FOOT	2000	\$1.00	\$2,000.00
31. Short Term Pavement Marking Removal	SF	800	\$4.00	\$3,200.00
Net Total				\$1,273,939.60
Contingency 15%				\$191,090.94
Construction Total				\$1,465,030.54
Engineering and Construction Observation				\$70,000
<b>Grand Total</b>				<b>\$1,535,030.54</b>

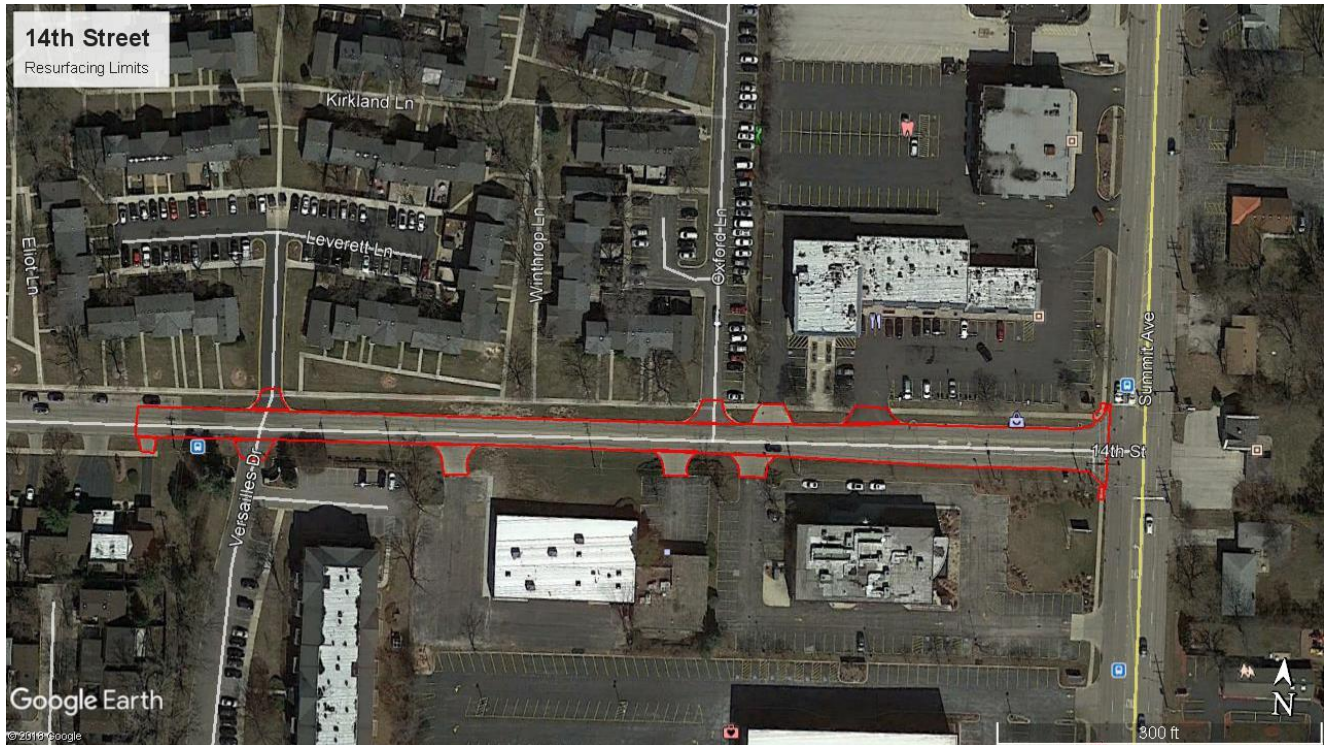
**Indicate if any grants will be used to purchase the proposed capital item.**  
None

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

FY 2019/20: \$1,535,031	FY 2020/21: \$0	FY2021/22: \$0	FY 2022/23: \$0	FY 2023/24: \$0
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Streets	<b>Fund &amp; Fiscal Year</b>	Capital Improvement - FY 2020-2021
<b>Date:</b>	11/6/18	<b>Prepared By:</b>	Aileen Haslett
<b>Capital Request Description: Streambank Stabilization Project – non-recurring</b>			
<b>Capital Request Cost: \$306,700</b>			
<b>Account Number: 09-12-7190-07</b>			

**Current Status:**

Some of the City’s streambanks were repaired back in 2009 and these portions are holding up strong. The other banks are severely eroded. The severe erosion is due to the recent heavy rainfalls. The erosion is encroaching on the pedestrian path and eroding road culverts.

**Capital Request Description and Justification:**

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

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

	Streambank Estimate	
Total Construction Cost	\$	800,000
Estimated Contingency Per Engineer		80,000
Less: Est. DuPage County grant @ 25% of construction value		(200,000)
Less: Est. Illinois EPA grant @ 60% of construction value		(480,000)
City Portion	\$	200,000
Add: Engineering Fees		106,700
<b>Total City Portion of Streambank Project</b>	<b>\$</b>	<b>306,700</b>

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

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

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

The City is eligible to receive one (1) grant from DuPage County and another grant from the Illinois Environmental Protection Agency (IEPA). The City Engineer estimates that the City could receive \$200,000 from DuPage County and \$480,000 from the IEPA. In order to successfully receive the grants the City is working with Christopher B. Burke on the grant applications.

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

<b>FY 2019/20: \$65,100</b>	<b>FY 2020/21: \$241,600</b>	<b>FY 2021/22: \$0</b>	<b>FY 2022/23: \$0</b>	<b>FY 2023/24: \$0</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
<b>Department</b>	Street Division of Public Services	<b>Fund &amp; Fiscal Year</b>	Capital Improvement - FY 2019/20
<b>Date:</b>	November 2018	<b>Prepared By:</b>	Ward
<b>Capital Request Description: Upgrade Spring Road Street Lighting to LED – non-recurring</b>			
<b>Capital Request Cost: \$8,000</b>			
<b>Account Number: TBD</b>			

<p><b><u>Current Status:</u></b></p> <p>There are (4) 350 watt high pressure sodium street lights under the City’s jurisdiction along Spring Road by Drury Lane that are in need of an LED upgrade.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>Installations of LED fixtures on the existing light poles will result in a 80% energy reduction resulting in much lower operating costs as well as give off a more crisp light that will light up the street better for motorists which should make for safer travels.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$8,000 will be utilized from the capital improvement fund.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></b></p> <p>The city should notice a drastic decrease in regular energy usage charges going forward.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>None.</p>

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

<b>FY 2019/20: \$8,000</b>	<b>FY 2020/21:\$0</b>	<b>FY 2021/22: \$0</b>	<b>FY 2022/23: \$0</b>	<b>FY 2023/24: \$0</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
<b>Department</b>	Street Division of Public Services	<b>Fund &amp; Fiscal Year</b>	Capital Improvement - FY 2019/20
<b>Date:</b>	January 2019	<b>Prepared By:</b>	Haslett
<b>Capital Request Description: New Traffic Signal at 16<sup>th</sup> Street &amp; Spring Road – non-recurring</b>			
<b>Capital Request Cost: \$75,000</b>			
<b>Account Number: TBD</b>			

<p><b><u>Current Status:</u></b></p> <p>A new 22-story building with 90 condominiums is currently underway at the corner of 16<sup>th</sup> Street and Spring Road. This new building will require a new traffic signal and new lane configurations.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>The property's developer will be paying for 50% of the new traffic signal and lane configuration costs, with the Village of Oak Brook paying 25%, and the City of Oakbrook Terrace paying 25% as well. The new traffic signal will benefit the Drury Lane and the Hilton hotel properties within the City of Oakbrook Terrace.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$75,000 - \$90,000 will be the maximum reimbursement made by the City.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></b></p> <p>None.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>None.</p>

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

<b>FY 2019/20: \$75,000</b>	<b>FY 2020/21:\$0</b>	<b>FY 2021/22: \$0</b>	<b>FY 2022/23: \$0</b>	<b>FY 2023/24: \$0</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-2021
Date:	November 2018	Prepared By:	Ward
<b>Capital Request Description: Replace T-1 2003 Ford F-350 SD 4x4 Pick-up Truck with Plow Package (non-recurring)</b>			
<b>Capital Request Cost: \$39,000</b>			
<b>Account Number: TBD</b>			

<p><b><u>Current Status:</u></b></p> <p>T-1 is a 2003 Ford F-350 SD 4X4 Pick-up Truck that is nearing the end of its useful life. T-1 would be replaced with a new pick-up truck with plow package from the Suburban Joint Purchasing Agency (State Bid). Once the existing T-1 is declared surplus, auctioning vs trade-in values will be explored to ensure the City the best deal.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>In order to maintain reliable and timely service within Public Services, maintaining a reliable and modern fleet is essential. The T-1 would also be utilized for snow removal procedures. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency. The T-1 has 68,181 miles logged and is expected to have more by the time the vehicle is actually replaced in FY 2021.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$39,000 will not be exceeded from capital when purchasing a replacement for T-1.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></b></p> <p>This vehicle has incurred approximately \$10,219.88 in maintenance costs over its life. Maintenance costs are to be expected until the vehicle is replaced.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>None.</p>

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

FY 2019/20: \$0	FY 2020/21: \$39,000	FY 2021/22: \$0	FY 2022/23: \$0	FY 2023/24: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement – FY 2021
Date:	November 2017	Prepared By:	Ward
<b>Capital Request Description: Curb and Gutter (recurring)</b>			
<b>Capital Request Cost: \$80,000</b>			
<b>Account Number: 09-12-7143-00</b>			

<p><b><u>Current Status:</u></b></p> <p>Currently there is no curb and gutter along several stretches of roadway in the City.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>The addition of curbs and gutters to uncurbed roadways is an ongoing priority for the City. The installation of curbs and gutters is noted as a secondary priority on the City's 2013-2015 Goals and Objectives Action Plan. Bids will determine curb quantities. We hope to eventually cover the entire subdivision.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$80,000 in curb and gutter improvements should allow us to construct approximately 1,000 feet.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u></b></p> <p>None.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>In the past the City received \$170,000 in grant funding for new curbs and gutters. Unfortunately there doesn't seem to be any grant funds available at this time.</p>

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

FY 2019/20: \$0	FY 2020/21: \$80,000	FY 2021/22: \$80,000	FY 2022/23: \$80,000	FY 2023/24: \$80,000
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2021
Date:	November 2018	Prepared By:	Ward
<b>Capital Request Description: Replace Front-end Loader (non-recurring)</b>			
<b>Capital Request Cost: \$85,000</b>			
<b>Account Number: TBD</b>			

<p><b><u>Current Status:</u></b></p> <p>The City's 1994 Front-end Loader is nearing the end of its useful life. The City's Front-end Loader should be replaced with a new Front-end Loader from the Suburban Joint Purchasing Agency (State Bid) or a similar joint purchasing cooperative. Once the existing Front-end Loader is declared surplus, auctioning vs trade-in values will be explored to ensure the City with the best deal.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>In order to continue to perform the duties that would require the use of the Front-end Loader and maintain reliable and timely service within Public Services is essential. The current loader has logged 4,253 in service hours.</p> <p>A front loader is a heavy piece of equipment that is primarily used to load material such as salt, asphalt, demolition debris, dirt, feed, gravel, rock, sand, and wood chips into or onto another type of machinery such as a dump truck.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$85,000 will not be exceeded from capital when purchasing a replacement for the Front-end Loader.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></b></p> <p>The purchase of new equipment should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency. Maintenance costs on the loader are \$7,379.54 which does not include in-house repairs. Maintenance costs are expected to increase until the unit is replaced in FY 2020 / 21.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>None.</p>

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

FY 2019/20: \$0	FY 2020/21: \$85,000	FY 2021/22:\$0	FY 2022/23: \$0	FY 2023/24: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2022
Date:	November 2018	Prepared By:	Ward
<b>Capital Request Description: Replace Vehicle # T-2 F-350 Versa Lift Truck (non-recurring)</b>			
<b>Capital Request Cost: \$115,000</b>			
<b>Account Number: TBD</b>			

<p><b><u>Current Status:</u></b></p> <p>Truck # T-2 is a 1994 Ford F-350 Versa-Lift Truck that is nearing the end of its useful life. T-2 would be replaced with a new Lift Truck of similar type from the Suburban Joint Purchasing Agency (State Bid). Once the existing T-2 is declared surplus, auctioning vs trade-in values will be explored to ensure the City with the best deal.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>T-2 will be 27 years old when it is requested that it be replaced. The T2 Lift Truck currently has 15,510 miles logged and is expected to have many more by the time the unit is replaced in FY 2022. 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><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$115,000 will not be exceeded when purchasing a replacement for T-2 off of the State Bid.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></b></p> <p>To date, \$25,500.00 has been spent to repair the Lift Truck. This amount does not include any in-house repairs. Through purchasing a new unit in FY 2022, these maintenance costs will decrease.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>None.</p>

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

FY 2019/20: \$0	FY2020/21:\$0	FY2021/22:\$115,000	FY 2022/23: \$0	FY 2023/24: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement – FY 2023
Date:	November 2018	Prepared By:	Ward
<b>Capital Request Description: Replace T-5 2003 6X4 Sterling LT 8500 Dump Truck with Plow Package (non-recurring)</b>			
<b>Capital Request Cost: \$165,000</b>			
<b>Account Number: TBD</b>			

<p><b><u>Current Status:</u></b></p> <p>T-5 is a 2003 Sterling 8500 6X4 Dump Truck with Plow Package that is nearing the end of its useful life. T-5 would be replaced with a new Dump / Plow truck from a purchasing cooperative. Once the existing T-5 is declared surplus, auctioning vs trade-in values will be explored to ensure the City the best deal.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>In order to maintain reliable and timely service within Public Services, a reliable and modern fleet is essential. T-5 is one of two of our main snow-removal trucks. It is essential in carrying out the duties of snow removal. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency.</p> <p>T-5 has 21,000 miles logged and is of course expected to have more by the time the vehicle is actually replaced in FY 2023.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$165,000 will not be exceeded from capital when purchasing a replacement for T-5.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></b></p> <p>This vehicle has incurred approximately \$12,142.07 in maintenance costs over its life. This amount is expected to increase annually until the vehicle is replaced.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>None.</p>

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

FY 2019/20:\$0	FY 2020/21: \$0	FY 2021/22: \$0	FY 2022/23 \$165,000	FY 2023/24: \$0
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# Statistical & Supplemental Data



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**Budget versus Appropriations**

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

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

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

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

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

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

**Preparation and Review**

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

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

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

**Council Approval**

Once the City Administrator reviews all Departmental proposed budgets, the proposed budget is submitted to the City Council. The proposed budgets are provided to the Council at the second meeting in February. Special Committee of the Whole Budget meetings are held in March of each year. During these deliberations special attention is paid to the level of employee pay, pensions, insurance and other benefits since these expenditures typically represent 60% of the City's General Fund budget.

Even though the Illinois Budget Law does not require budgets to be approved by ordinance, the City Attorney recommends that the budget be approved as such. The Capital Improvement Plan (CIP) 5 year plan is approved through resolution.

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

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

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

**Basis of Accounting**

The basis refers to the timing of when accounting transactions are recognized. The modified accrual basis of accounting is used for all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Due to the State of Illinois' fiscal difficulties and the resulting delay in distributing receipts to local municipalities, the 60 day availability for state taxes was extended in order to report 12 months of tax revenue. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

Property taxes, sales taxes, hotel taxes, franchise taxes, license, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The accrual basis of accounting is utilized for proprietary fund types and pension trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with proprietary funds' principal ongoing operations.

The city reports unearned revenue on its financial statements. Unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

**Budgets**

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for governmental and proprietary funds. The governmental fund budgets reflect the modified accrual basis of accounting. Under this basis, revenues are budgeted for the fiscal year in which they are susceptible to accrual that is they are both measurable and available. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded in the budget year in which the fund liability is incurred, if measurable.

The proprietary fund is budgeted using an accrual basis, except for loans, loan payments, capital expenditures, depreciation and debt service payments, which are budgeted on a cash basis.

Encumbrances allow a portion of the budget to be set aside that has not actually been spent but is obligated. An encumbrance represents a contract to purchase goods and services from an outside vendor. All unencumbered appropriations lapse at fiscal year end.

In most cases, the City prepares its budget similarly to the Comprehensive Annual Financial Report (CAFR) which shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). Exceptions are noted below:

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

The lowest level at which a government's management may not reallocate resources without special approval is known as the *legal level of budgetary control*. The City's *legal level of budgetary control* is that expenditures may not legally exceed the budget at the department level for the General Fund. All other funds with the exception of the Water Fund, may not legally exceed the budget at the fund level. The Water Fund may not legally exceed the budget by line item.

**LEGAL NOTICE  
PUBLIC NOTICE**  
 The proposed Fiscal Year 2019-20 Municipal Budget for the City of Oakbrook Terrace, DuPage County, Illinois is now available for inspection at the Municipal Building 17W275 Butterfield Road Oakbrook Terrace, Illinois 60181.  
 A public hearing regarding the municipal budget will be held on Tuesday, April 23, 2019 at the Municipal Building 17W275 Butterfield Road Oakbrook Terrace, Illinois 60181.  
 All interested parties are welcome to attend and will be given a chance to be heard.  
 Published in Daily Herald April 5, 2019 (4522026)

**CERTIFICATE OF PUBLICATION**  
**Paddock Publications, Inc.**

**DuPage County**  
**Daily Herald**

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

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

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

I further certify that the DuPage County DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published 05-APR-19 in said DuPage County DAILY HERALD.

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

PADDOCK PUBLICATIONS, INC.  
 DAILY HERALD NEWSPAPERS

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

Control # 4522026



**Sec. 5/8-2-9.1. Budget officer.** Every municipality with a population of less than 500,000 (except special charter municipalities having a population in excess of 50,000) that has adopted this Section 8-2-9.1 and Sections 8-2-9.2 through 8-2-9.10 by a two-thirds majority vote of those members of the corporate authorities then holding office shall have a budget officer who shall be designated by the mayor or president, with the approval of the corporate authorities. In municipalities operating under the commission form of government, the commissioner of accounts and finances shall designate the budget officer, with the approval of the council or board of trustees, as the case may be. In municipalities with a managerial form of government, the municipal manager shall designate the budget officer. The budget officer shall take an oath and post a bond as provided in Section 3.1-10-25. The budget officer may hold another municipal office, either elected or appointed, and may receive compensation for both offices. Article 10 of this Code shall not apply to an individual serving as the budget officer. The budget officer shall serve at the pleasure of the mayor or municipal manager, as the case may be. (Source: P.A. 87-1119.)

**Sec. 5/8-2-9.2. Powers and duties of budget officer.** The municipal budget officer appointed in any municipality pursuant to Section 8-2-9.1 shall have the following powers and duties:

- (a) Permit and encourage and establish the use of efficient planning, budgeting, auditing, reporting, accounting, and other fiscal management procedures in all municipal departments, commissions, and boards.
- (b) Compile an annual budget in accordance with Section 8-2-9.3.
- (c) Examine all books and records of all municipal departments, commissions, and boards which relate to monies received by the municipality, municipal departments, commissions, and boards, and paid out by the municipality, municipal departments, commissions, and boards, debts and accounts receivable, amounts owed by or to the municipality, municipal departments, commissions, and boards.
- (d) Obtain such additional information from the municipality, municipal departments, commissions, and boards as may be useful to the budget officer for purposes of compiling a municipal budget, such information to be furnished by the municipality, municipal departments, commissions, and boards in the form required by the budget officer. Any department, commission or board which refuses to make such information as is requested of it available to the budget officer shall not be permitted to make expenditures under any subsequent budget for the municipality until such municipal department, commission, or board shall comply in full with the request of the budget officer.
- (e) Establish and maintain such procedures as shall insure that no expenditures are made by the municipality, municipal departments, commissions, or board except as authorized by the budget. (Source: P. A. 76-1117.)

**Sec. 5/8-2-9.3. Compilation and contents of budget.** The municipal budget officer shall compile a budget, such budget to contain estimates of revenues available to the municipality for the fiscal year for which the budget is drafted, together with recommended expenditures for the municipality and all of the municipality's departments, commissions, and boards. Revenue estimates and expenditure recommendations shall be presented in a manner which is in conformity with good fiscal management practices. Substantial conformity to a chart of accounts,

now or in the future, recommended by the National Committee on Governmental Accounting, or the Auditor of Public Accounts of the State of Illinois, or the Division of Local Governmental Affairs and Property Taxes of the Department of Revenue of the State of Illinois or successor agencies shall be deemed proof of such conformity. The budget shall contain actual or estimated revenues and expenditures for the two years immediately preceding the fiscal year for which the budget is prepared. So far as is possible, the fiscal data for such two preceding fiscal years shall be itemized in a manner which is in conformity with the chart of accounts approved above. Each budget shall show the specific fund from which each anticipated expenditure shall be made. (Source: P.A. 91-357, eff. 7-29-99.)

**Sec. 5/8-2-9.4. Passage of annual budget – Effect.** Passage of the annual budget by the corporate authorities shall be in lieu of passage of the appropriation ordinance as required by Section 8-2-9 of this Act. The annual budget need not be published except in a manner provided for in Section 8-2-9.9. The annual budget shall be adopted by the corporate authorities before the beginning of the fiscal year to which it applies. (Source: P. A. 76-1117.)

**Sec. 5/8-2-9.5. Capital improvements, repair, or replacement fund.** In the preparation by the municipal budget officer of the annual budget, an amount not to exceed 3% of the equalized assessed value of property subject to taxation by the municipality may be accumulated in a separate fund for the purpose or purposes of specific capital improvements, repairs, and/or replacements of specific types of municipal equipment or other tangible property, both real and personal, to be designated as the "Capital Improvement, Repair or Replacement Fund". Expenditures from the Capital Improvement, Repair or Replacement Fund shall be budgeted in the fiscal year in which the capital improvement, repair or replacement will occur. Upon the completion or abandonment of any object for which the Capital Improvement, Repair or Replacement Fund, or should any surplus monies remain after the completion or abandonment of any object for which the Capital Improvement, Repair or Replacement Fund was inaugurated, then such funds no longer necessary for capital improvement, repair or replacement shall be transferred into the general corporate fund of the municipality on the first day of the fiscal year following such abandonment, completion, or discovery of surplus funds. (Source: P.A. 84-147.)

**Sec. 5/8-2-9.6. Revision of annual budget.** The corporate authorities may delegate authority to heads of municipal departments, boards, or commissions to delete, add to, change or create sub-classes within object classes budgeted previously to the department, board, or commission, subject to such limitation or requirement for prior approval by the budget officer or executive officer of the municipality as the council, upon a two-thirds vote of the corporate authorities then holding office, may establish. By a vote of two-thirds of the members of the corporate authorities then holding office, the annual budget for the municipality may be revised by deleting, adding to, changing or creating sub-classes within object classes and object classes themselves. No revision of the budget shall be made increasing the budget in the event funds are not available to effectuate the purpose of the revision. (Source: P. A. 76-1117.)

**Sec. 5/8-2-9.7. Funds for contingency purposes.** The annual budget may contain money set aside for contingency purposes not to exceed ten percent of the total budget, less the amount set

aside for contingency purposes, which monies may be expended for contingencies upon a majority vote of the corporate authorities then holding office. (Source: P. A. 76-1117.)

**Sec. 5/8-2-9.9. Public inspection, notice and hearing on budget.** The corporate authorities shall make the tentative annual budget conveniently available to public inspection for at least ten days prior to the passage of the annual budget, by publication in the journal of the proceedings of the corporate authorities or in such other form as the corporate authorities may prescribe. Not less than one week after the publication of the tentative annual budget, and prior to final action on the budget, the corporate authorities shall hold at least one public hearing on the tentative annual budget, after which hearing or hearings the tentative budget may be further revised and passed without any further inspection, notice or hearing. Notice of this hearing shall be given by publication in a newspaper having a general circulation in the municipality at least one week prior to the time of the hearing. (Source: P. A. 76-1117.)

**ORDINANCE NO. 19-16**

**AN ORDINANCE APPROVING THE BUDGET FOR THE CITY OF OAKBROOK TERRACE FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2019 AND ENDING ON APRIL 30, 2020**

---

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

**WHEREAS**, the City of Oakbrook Terrace has adopted the procedures of the Budget Officer Act (65 ILCS 5/8-2-9.1 et seq.) as codified in §34.10, et seq., of the Oakbrook Terrace Municipal Code of Ordinances; and

**WHEREAS**, the Budget Officer for the City has proposed a budget for fiscal year 2019-2020 of the City of Oakbrook Terrace and has presented such budget to the City Council for approval with this Ordinance; and

**WHEREAS**, this Budget Ordinance replaces the annual appropriation ordinance for the City of Oakbrook Terrace.

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

**SECTION 1:** The budget for the City for the fiscal year commencing on May 1, 2019 and ending on April 30, 2020, is hereby approved in form and substance as set forth in Exhibit "A" attached hereto and made a part thereof.

**SECTION 2:** The City Clerk shall promptly file a certified copy of this Ordinance with the DuPage County Clerk.

**SECTION 3:** Copies of this Budget Ordinance shall be placed on file for public review in the office of the City Clerk and City Treasurer of the City.

**SECTION 4:** All ordinances and parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed to the extent of the conflict.

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

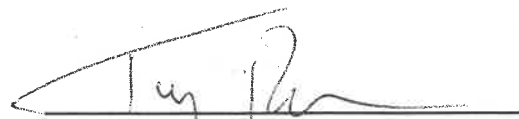
**PASSED AND APPROVED This 23<sup>rd</sup> Day Of April, 2019.**

**AYES: Greco, Esposito, Przychodni, and Vlach**


**NAYS: None**

**ABSENT: Thomas**

**ABSTENTION: None**

  
\_\_\_\_\_  
**Tony Ragucci, Mayor**

**ATTEST:**

  
\_\_\_\_\_  
**Michael Shadley, City Clerk**

**RESOLUTION NO. 19 - 6**

**A RESOLUTION APPROVING THE FIVE YEAR CAPITAL IMPROVEMENT PLAN BEGINNING IN 2019 FOR THE CITY OF OAKBROOK TERRACE**

---

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

**WHEREAS**, the City Council has approved a budget for fiscal year 2019-20; and

**WHEREAS**, as requested by the City Council a Five Year Capital Improvement Plan Beginning In 2019 was also presented to the City Council as a companion to the proposed budget for Fiscal Year 2019-2020; and

**WHEREAS**, the proposed budget for Fiscal Year 2019-20 and the Five Year Capital Improvement Plan Beginning In 2019 were duly considered by the City Council at various budget workshop meetings held in March of 2019, as well as at a duly noticed public hearing held April 23, 2019.

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

**Section 1.** A Five Year Capital Improvement Plan Beginning In 2019, is hereby approved in form and content as set forth in Exhibit "A" attached hereto and made a part hereof.

**Section 2.** Copies of the Five Year Capital Improvement Plan Beginning In 2019, as set forth in Section 1 above, shall be placed on file in the office of the City Clerk and the City Treasurer.

**Section 3.** This Resolution shall be in full force and effect after its passage and approval as provided by law.

**PASSED AND APPROVED** This 23<sup>rd</sup> Day Of April, 2019.


**AYES: Greco, Esposito, Przychodni, and Vlach**

**NAYS: None**


**ABSENT: Thomas**

**ABSTENTION: None**

**APPROVED:**

  
**Tony Ragucci, Mayor**

**ATTEST:**

  
**Michael Shadley, City Clerk**

**ORDINANCE NO. 19 - 29**

**AN ORDINANCE REVISING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING MAY 1, 2019, AND ENDING APRIL 30, 2020, FOR THE CITY OF OAKBROOK TERRACE, ILLINOIS**

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

**WHEREAS**, on April 23, 2019, the City Council passed and approved Ordinance No. 19-16 entitled “An Ordinance Approving the Budget for the City of Oakbrook Terrace for the Fiscal Year Commencing on May 1, 2019, and Ending on April 30, 2020”;

**WHEREAS**, Section 8-2-9.6 of the Illinois Municipal Code (65 ILCS 5/8-2-9.6) provides that the City, by a vote of two-thirds (2/3) of the members of the corporate authorities then holding office, may revise the annual budget by deleting, adding to, changing or creating sub-classes within object classes and object classes themselves;

**WHEREAS**, Section 8-2-9.6 of the Illinois Municipal Code further provides that no revision of the budget shall be made increasing the budget in the event funds are not available to effectuate the purpose of such revision;

**WHEREAS**, the City desires to fund the following expenditures from the General Fund:

1. \$62,086 for the Cost of Living Adjustment (COLA) for non-union staff members;

**WHEREAS**, the City desires to fund the following expenditures from the Water Fund:

2. \$9,222 for the Cost of Living Adjustment (COLA) for non-union staff members;

**WHEREAS**, the annual budget for the fiscal year beginning May 1, 2019, and ending April 30, 2020, did not include appropriations for the foregoing expenditures; and

**WHEREAS**, the corporate authorities of the City have determined that funds are available and it is necessary, desirable and in the best interest of the City to amend the annual budget and make supplemental appropriations as provided by said budget, in order to take into account additional funds which became available to the City related to the items set forth above;

**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 facts and statements contained in the preamble to this Ordinance are found to be true and correct and are hereby adopted as part of this Ordinance.

**Section 2:** It is hereby determined that it is advisable, necessary and in the public interest that the City revise the annual budget for the fiscal year beginning May 1, 2019, and ending April 30, 2020, as set forth in the Budget Adjustment/Transfer Forms dated May 28, 2019, a copy of which is attached hereto as Exhibit "A" and Exhibit "B" and made a part hereof.

**Section 3:** All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance, as to the extent of such conflict, are expressly repealed.

**Section 4:** This Ordinance shall be in full force and effect upon its passage by two-thirds (2/3) of the members of the corporate authorities then holding office and approval in accordance with law.

**ADOPTED** this 28<sup>th</sup> day of May 2019, pursuant to a roll call vote as follows:


**AYES: Barbari, Greco, Esposito, Przychodni, Rada, and Vlach**

**NAYS: None**

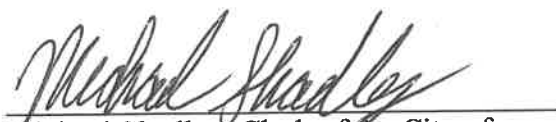
**ABSENT: None**

**ABSTENTION: None**

**APPROVED** by me this 28<sup>th</sup> day of May 2019.

  
Tony Ragucci, Mayor of the City of  
Oakbrook Terrace, DuPage County, Illinois

**ATTESTED** and filed in my office,  
this 28<sup>th</sup> day of May 2019.

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

**EXHIBIT "A"**

**City of Oakbrook Terrace  
General Fund Budget Adjustment/Transfer Form**



CITY OF OAKBROOK TERRACE  
BUDGET AMENDMENT FORM  
EXHIBIT A

Department: General Fund  
Date: 28-May-19

FISCAL YEAR 2019-20

Acct #	Description	Budgeted	COLA		New
		Amount	Increase	(Decrease)	Budgeted Amount
01-01-4110-00	Full-time	\$ 306,053	\$ 9,182	\$	\$ 315,235
01-01-4130-00	Part-time Regular	\$ 16,545	\$ 496	\$	\$ 17,041
01-01-4190-00	Top of the Range Award	\$ 704	\$ 21	\$	\$ 725
01-01-4510-00	IMRF	\$ 34,170	\$ 1,025	\$	\$ 35,195
01-01-4520-00	FICA	\$ 31,694	\$ 951	\$	\$ 32,645
01-02-4110-00	Full-time Administrative	\$ 545,758	\$ 16,373	\$	\$ 562,131
01-02-4120-01	Overtime Administrative	\$ 19,078	\$ 572	\$	\$ 19,650
01-02-4130-00	Part-time Regular	\$ 56,585	\$ 1,698	\$	\$ 58,283
01-02-4190-00	Top of the Range Award	\$ 3,391	\$ 102	\$	\$ 3,493
01-02-4510-00	IMRF	\$ 44,322	\$ 1,330	\$	\$ 45,652
01-02-4520-00	FICA Administrative	\$ 48,284	\$ 1,449	\$	\$ 49,733
01-03-4110-00	Full-time	\$ 281,088	\$ 8,433	\$	\$ 289,521
01-03-4120-00	Overtime	\$ 794	\$ 24	\$	\$ 818
01-03-4190-00	Top of the Range Award	\$ 3,980	\$ 119	\$	\$ 4,099
01-03-4510-00	IMRF	\$ 29,488	\$ 885	\$	\$ 30,373
01-03-4520-00	FICA	\$ 22,878	\$ 686	\$	\$ 23,564
01-04-4110-00	Full-time	\$ 331,942	\$ 9,958	\$	\$ 341,900
01-04-4120-00	Overtime	\$ 1,000	\$ 30	\$	\$ 1,030
01-04-4190-00	Top of the Range Award	\$ 6,192	\$ 186	\$	\$ 6,378
01-04-4510-00	IMRF	\$ 35,632	\$ 1,069	\$	\$ 36,701
01-04-4520-00	FICA	\$ 27,512	\$ 825	\$	\$ 28,337
01-11-4110-00	Full-time	\$ 74,916	\$ 2,247	\$	\$ 77,163
01-11-4130-00	Part-time Regular	\$ 54,956	\$ 1,649	\$	\$ 56,605
01-11-4510-00	IMRF	\$ 13,546	\$ 406	\$	\$ 13,952
01-11-4520-00	FICA	\$ 9,935	\$ 298	\$	\$ 10,233
01-14-4130-00	Part-time Regular	\$ 63,653	\$ 1,910	\$	\$ 65,563
01-14-4520-00	FICA	\$ 5,438	\$ 163	\$	\$ 5,601
<b>TOTAL (General Fund)</b>		<b>\$ 2,069,534</b>	<b>\$ 62,086</b>	<b>\$ -</b>	<b>\$ 2,131,620</b>

REASON FOR ADJUSTMENT/AMENDMENT:

1 Budget increase represents 3% COLA Adjustment approved by City Council on May 28, 2019.

APPROVED

DEPARTMENT HEAD	SIGNATURE	DATE
CITY ADMINISTRATOR	<u>AR</u>	<u>5/29/19</u>
FINANCE		

COUNCIL ORDINANCE NO. & DATE: Ordinance #19 - 29 May 28, 2019

**EXHIBIT "B"**

**City of Oakbrook Terrace  
Water Fund Budget Adjustment/Transfer Form**




**CITY OF OAKBROOK TERRACE  
BUDGET AMENDMENT FORM  
EXHIBIT B**

Department: Water Fund FISCAL YEAR 2019-20  
 Date: 28-May-19

Acct #	Description	Budgeted Amount	COLA Increase	(Decrease)	New Budgeted Amount
Water Fund O&M 03-12-4110-00	Full-time	\$ 207,987	\$ 6,240		\$ 214,227
Water Fund O&M 03-12-4120-00	Overtime	\$ 20,091	\$ 603		\$ 20,694
Water Fund O&M 03-12-4130-00	Part-time Regular	\$ 28,400	\$ 852		\$ 29,252
Water Fund O&M 03-12-4190-00	Top of the Range Award	\$ 3,463	\$ 104		\$ 3,567
Water Fund O&M 03-12-4510-00	IMRF	\$ 27,372	\$ 821		\$ 28,193
Water Fund O&M 03-12-4520-00	FICA	\$ 20,077	\$ 602		\$ 20,679
<b>TOTAL (Water Fund)</b>		<b>\$ 307,390</b>	<b>\$ 9,222</b>	<b>\$ -</b>	<b>\$ 316,612</b>

**REASON FOR ADJUSTMENT/AMENDMENT:**

1 Budget increase represents 3% COLA Adjustment approved by City Council on May 28, 2019.

APPROVED	SIGNATURE	DATE
DEPARTMENT HEAD		<u>5/29/19</u>
CITY ADMINISTRATOR		
FINANCE		
COUNCIL ORDINANCE NO. & DATE Ordinance #19 - 29 on May 28, 2019		

**§ 34.10 ADOPTION OF BUDGET LAW.**

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

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

**§ 34.11 BUDGET OFFICER; POSITION ESTABLISHED.**

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

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

**§ 34.12 POWERS AND DUTIES.**

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

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

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

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

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

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

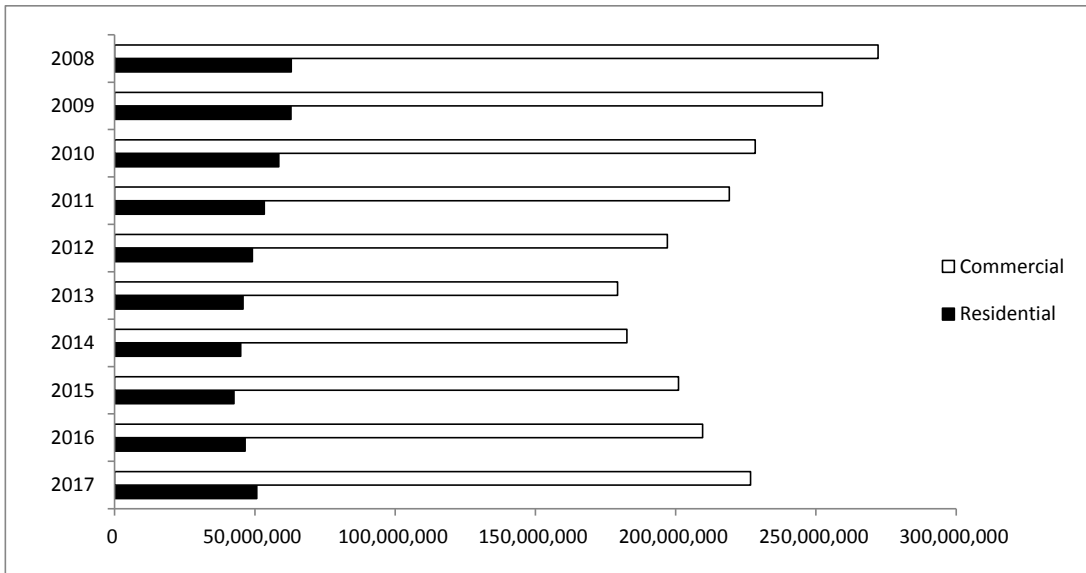
(Ord. 06-39, passed 1-23-07)

**City of Oakbrook Terrace, Illinois**

**Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Levy Years**

Levy Year	Residential		Commercial		Total Assessed Value	Ratio of Assessed Value to Estimated Actual Value	Estimated Actual Value	City Property Tax Rate*
	Amount	% of Total Assessed Value	Amount	% of Total Assessed Value				
2017	\$ 50,720,681	18.3%	226,655,730	81.7%	277,376,411	0.333	832,129,233	0.3535
2016	\$ 46,576,075	18.2%	209,574,610	81.8%	256,150,685	0.333	768,452,055	0.3715
2015	\$ 42,535,916	17.5%	200,963,990	82.5%	243,499,906	0.333	730,499,718	0.3851
2014	\$ 44,963,360	19.8%	182,572,150	80.2%	227,535,510	0.333	682,606,530	0.4070
2013	\$ 45,777,905	20.3%	179,296,420	79.7%	225,074,325	0.333	675,222,975	0.4035
2012	\$ 49,161,778	20.0%	197,050,540	80.0%	246,212,318	0.333	738,636,954	0.3605
2011	\$ 53,400,690	19.6%	219,134,990	80.4%	272,535,680	0.333	817,607,040	0.3149
2010	\$ 58,533,231	20.4%	228,323,960	79.6%	286,857,191	0.333	860,571,573	0.2946
2009	\$ 62,848,899	19.9%	252,284,690	80.1%	315,133,589	0.333	945,400,767	0.2606
2008	\$ 63,014,624	18.8%	272,148,310	81.2%	335,162,934	0.333	1,005,488,802	0.2409

Historical Commercial vs. Residential Assessed Value



\*Property tax rates are per \$100 of assessed valuation.

Property in the City is reassessed each year.

Data Source: Office of the DuPage County Clerk

**CITY OF OAKBROOK TERRACE, ILLINOIS**

Revenue Capacity

Principal Property Taxpayers

2017 Tax Levy and Nine Years Ago

Assessed Valuation Year  Taxpayer	2017			2008		
	Equalized Assessed Valuation	Rank	Percentage of Total City Equalized Assessed Valuation	Equalized Assessed Valuation	Rank	Percentage of Total City Equalized Assessed Valuation
Oakbrook Terrace Tower	27,988,960	1	10.09%	49,881,210	1	14.88%
Versailles North Association	25,912,080	2	9.34%	32,584,990	2	9.72%
Commonwealth Edison	17,314,540	3	6.24%	26,572,470	3	7.93%
Mid America Plaza	15,861,250	4	5.72%	19,377,480	4	5.78%
One Lincoln Center	10,588,920	5	3.82%	12,303,300	5	3.67%
Park View Plaza	10,234,930	6	3.69%	12,000,000	7	3.58%
Oakbrook Terrace Corporate Center	9,263,010	7	3.34%	12,582,950	6	3.75%
Oakbrook Terrace Corporate Center III	6,947,180	8	2.50%	8,069,970	8	2.41%
Regency Place	6,396,380	9	2.31%			
Home Depot, Big Lots, Party City Shopping Center	5,749,650	10	2.07%			
One Oakbrook Terrace Office Building				6,533,330	9	1.95%
Joint Commission Accreditation				6,346,670	10	1.89%
Totals	136,256,900		49.12%	186,252,370		55.57%
City Equalized Assessed Value	277,376,411		100.00%	335,162,934		100.00%

Data Source: DuPage County Clerk's Office



**CITY OF OAKBROOK TERRACE**

Ten Largest Consumers - Waterworks and Sewerage Systems

Current Fiscal Year and Ten Years Ago

Property	2018		2008	
	Rank	Total Consumption In Millions Gallons	Rank	Total Consumption Gallons
Regency Place	1	15,210,000		
Courtyard by Marriot	2	5,253,000		
Pete's Fresh Market	3	4,203,000		
Comfort Suites	4	3,843,000	1	3,714,000
Two Lincoln Center	5	3,736,000	2	3,440,000
Staybridge Suites	6	3,489,000	3	3,036,000
Redstone American Grill	7	3,032,000	4	2,324,000
One Lincoln Center	8	2,197,000		
Oakbrook Terrace Square LLC	9	1,844,000		
Terra Vista Assisted Living	10	1,524,000		
Three Lincoln Center			5	1,600,000
Giordano's			6	1,089,000
Gullivers			7	949,000
JRC Investment JRC Plaza			8	839,000
Dunkin Donuts			9	811,000
Chapel Hills Garden			10	788,000
Totals		<b>44,331,000</b>		<b>18,590,000</b>

Data Source: City Records



**CITY OF OAKBROOK TERRACE, ILLINOIS**

Revenue Capacity

Taxable Sales by Category (in thousands)

Last Ten Calendar Years

Calendar Year	2017*	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Merchandise, Manufacturers, Lumber, Building & Hardware Furniture, & H.H. & Radio**	\$ 1,426,424	\$ 160,755	\$ 467,154	\$ 450,552	\$ 461,897	\$ 492,279	\$ 542,950	\$ 456,359	\$ 394,755	\$ 484,129
Food	407,381	386,547	376,340	382,059	339,224	260,522	65,996	67,456	121,756	156,031
Drinking and Eating Places	603,214	600,115	534,615	494,477	479,582	458,629	425,351	433,173	447,020	531,163
Apparel	116,599	101,346	111,261	105,340	106,991	99,792	88,608	70,272	73,547	107,551
Automobile and Filling Stations	142,986	125,984	184,137	147,759	181,782	128,772	209,707	163,127	239,543	156,576
Drugs and Miscellaneous Retail	(113,289)	592,037	264,656	268,287	252,907	234,867	240,947	222,704	205,218	242,780
Agriculture and All Others	132,284	160,299	222,787	208,223	164,659	152,800	125,063	123,962	134,944	186,215
<b>Total</b>	<b>\$ 2,715,601</b>	<b>\$ 2,127,085</b>	<b>\$ 2,160,950</b>	<b>\$ 2,056,696</b>	<b>\$ 1,987,042</b>	<b>\$ 1,827,661</b>	<b>\$ 1,698,621</b>	<b>\$ 1,537,054</b>	<b>\$ 1,616,782</b>	<b>\$ 1,864,444</b>
City Statutorily Allocated Sales Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
% Change from Prior Year	27.7%	-1.6%	5.1%	3.5%	8.7%	7.6%	10.5%	-4.9%	-13.3%	-9.5%

\*Taxable Sales information for calendar year 2017 is the most current available.

\*\*For confidentiality purposes, the Illinois Department of Revenue will not segregate sales tax categories with less than four (4) taxpayers. Accordingly, the sales tax categories of General Merchandise, Manufacturers, Lumber, Building, and Hardware, Furniture & H.H. & Radio are combined on this report to protect the confidentiality of the individual taxpayers.

Sales Tax is imposed on a seller's receipts from sales of tangible personal property for use or consumption. Tangible personal property does not include real estate, stocks, bonds and other "paper" assets representing an interest. The above-referenced Sales Tax categories are determined by the State of Illinois.

Data Source: Illinois Department of Revenue

**CITY OF OAKBROOK TERRACE, ILLINOIS**

Revenue Capacity

Direct and Overlapping Sales Tax Rates

Last Ten Fiscal Years

Issuing Body	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>DIRECT (Locally Imposed):</b>										
City of Oakbrook Terrace Home Rule Sales	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
<b>OVERLAPPING (State Imposed):</b>										
State of Illinois	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
DuPage County	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
DuPage Water Commission (1)	0.00%	0.00%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Regional Transportation Authority	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
City of Oakbrook Terrace	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Total Overlapping	7.00%	7.00%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%
Total Sales Tax Rate	8.00%	8.00%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%

Data Source: Illinois Department of Revenue

(1) The DuPage Water Commission .25% sales tax expired May 31, 2016.

**CITY OF OAKBROOK TERRACE, ILLINOIS**

Demographic and Economic Information

Demographic and Economic Statistics

Last Ten Fiscal Years

The following table shows the ten year trend in population, personal income and per capita personal income for the City, as well as average annual unemployment rates for the City, DuPage County and the State of Illinois.

Fiscal Year	Population (1)	Estimated Total Personal Income of Population (2)	Per Capita Personal Income	Unemployment Rates (3) & (4)		
				City of Oakbrook Terrace	DuPage County	State of Illinois
2018	2,134	\$ 152,290,776	\$ 71,364	NA	3.5%	4.4%
2017	2,134	\$ 145,468,378	\$ 68,167	4.8%	4.1%	5.0%
2016	2,134	\$ 147,956,622	\$ 69,333	5.5%	4.7%	5.8%
2015	2,134	\$ 138,310,942	\$ 64,813	4.4%	4.7%	6.0%
2014	2,134	\$ 86,074,890	\$ 40,335	5.0%	5.7%	7.1%
2013	2,134	\$ 86,074,890	\$ 40,335	8.3%	7.4%	9.0%
2012	2,134	\$ 86,074,890	\$ 40,335	8.8%	7.5%	9.0%
2011	2,134	\$ 80,071,948	\$ 37,522	9.5%	8.2%	9.7%
2010	2,134	\$ 79,818,002	\$ 37,403	9.8%	8.9%	10.4%
2009	2,300	\$ 101,993,500	\$ 44,345	1.9%	8.6%	10.2%

The U.S. Department of Commerce, Bureau of Census defines personal income as a measure of income received from all sources by residents of the City during the calendar year.

Data Source:

(1) U.S. Census Bureau data based upon 2010 & 2000 Census

(2) 2016 American Community Survey Median Household Income of \$71,364

(3) Illinois Department of Employment Security and Bureau of Labor Statistics rates that are not seasonally adjusted. The 2018 rates are based upon the average from January through June 2018.

# *City of Oakbrook Terrace, Illinois*

## Schedule of Legal Debt Margin

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The City is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois Constitution governs computation of legal debt margin.

"The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentage of the assessed value of its taxable property [...] (3) if its population is 25,000 or less, an aggregate of one-half percent. Indebtedness which is outstanding on the effective date of this constitution (July 1, 1971) or which is thereafter approved by referendum or assumed from another unit of local government shall not be included in the foregoing percentage amounts."

To date the General Assembly has set no debt limits for home rule municipalities.

**CITY OF OAKBROOK TERRACE, ILLINOIS**

Debt Capacity

Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-type Activities			Total Outstanding Debt of Primary Government	Total Outstanding Debt as a Percentage of Personal Income*	Total Outstanding Debt Per Capita*
	General Obligation Bonds	Special Service Area Bonds	Installment Contract Payable	General Obligation Bonds	Special Service Area Bonds	Installment Contract Payable			
2018	10,374,957	310,000	-	1,165,000	-	-	11,849,957	7.78%	5,553
2017	10,922,604	340,000	-	1,335,000	-	-	12,597,604	8.66%	5,903
2016	11,450,251	370,000	-	1,560,000	-	-	13,380,251	9.04%	6,270
2015	11,932,898	400,000	-	1,765,000	-	-	14,097,898	10.19%	6,606
2014	12,270,000	425,000	-	1,930,000	-	-	14,625,000	16.99%	6,853
2013	12,275,000	450,000	-	2,075,000	-	-	14,800,000	17.19%	6,935
2012	8,540,000	475,000	-	2,185,000	-	-	11,200,000	13.01%	5,248
2011	9,035,000	500,000	-	2,280,000	-	-	11,815,000	14.76%	5,137
2010	5,225,000	520,000	-	2,370,000	-	-	8,115,000	10.17%	3,528
2009	6,050,000	540,000	27,863	2,435,969	-	19,365	9,073,197	8.90%	3,945

N/A - Not available

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

In **2003**, the City refunded the 1997 general obligation bond issue. The 1997 bond series was refunded and reissued at this time to obtain a better interest rate, and thereby lower interest expenses.

In **2004**, the City issued \$650,000 of general obligation debt to finance the east/west water main extension.

In **2006**, the City issued \$600,000 of special service area unlimited ad valorem special tax bonds to provide a potable water supply and distribution for several office buildings.

In **2008**, the City issued \$5.0 million of general obligation debt to finance the new Public Services Facility.

In **2010**, the City issued \$1.3 million in general obligation debt to re-finance a portion of the 2003 refunding of the Water Fund's 1997 bond series. The re-finance was completed to improve cash flow in the Water Fund.

In **2010**, the City issued \$3.9 million in general obligation debt and \$325,000 in taxable business district bonds to provide an economic stimulus for the redevelopment of the Oakbrook Terrace Square Shopping Center.

In **2012**, the City issued \$2.8 million in general obligation debt and \$1.1 million in taxable business district bonds to provide the final economic stimulus payment for the redevelopment of the Oakbrook Terrace Square.

In **2014**, the City issued Series 2013 General Obligation (Refunding) Bonds to partial refund Series 2008 General Obligation (Building) Bonds and resulted in lower interest rate and achieved cost savings of \$210,708.

\* Refer to the Schedule of Demographic and Economic Statistics for personal income and population data.

# *City of Oakbrook Terrace, Illinois*

## Form of Government and Election Information

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Year of Incorporation 1958

Form of Government City Mayor Aldermanic

The City operates under the city form as defined by Illinois Statutes with an elected Mayor and six (6) Aldermen. The City Council sets policy for the city by adopting ordinances, resolutions, and the annual budget. The Mayor, City Clerk, and Aldermen are elected to staggered four-year terms. The Mayor is the Chief Executive Officer of the City and ensures that the laws and ordinances are faithfully executed. The Mayor has supervision over all executive officers and employees of the City. The Mayor appoints by and with the advice and consent of the City Council, the City Administrator, the City Treasurer, the City Attorney, the Chief of Police, the Deputy Chief of Police, and the commission members. The City Administrator is responsible for the proper administration of the affairs of the City as assigned by the Mayor.

		Term Expires On:
Mayor	Anthony Ragucci	April 30, 2021
City Clerk	Michael Shadley	April 30, 2021
Alderman	Paul Esposito	April 30, 2021
Alderman	Frank Vlach	April 30, 2021
Alderman	Robert Przychodni	April 30, 2021
Alderman	Dennis Greco	April 30, 2023
Alderman	Charlie Barbari	April 30, 2023
Alderman	Robert Rada	April 30, 2023

Geographic Location Western Suburb of Chicago  
Located in DuPage County

Area 1.5 Square Miles

Elections	
Number of Registered Voters - 2017 Consolidated Election	1,619
Number of Votes Cast in 2019 Municipal Election	66
Percentage of Registered Voters Voting in Last Municipal Election	4%

CITY OF OAKBROOK TERRACE, ILLINOIS

Operating Information

Operating Indicators

Last Ten Fiscal Years

Function/Program	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>General Government</b>										
Building and Zoning										
Permits Issued	326	348	355	291	280	260	274	210	193	231
Inspections Conducted	602	699	837	621	875	500	409	402	334	531
Business Licenses Issued	349	364	388	422	397	352	313	301	343	320
Complaints/Service Requests Responded To	210	106	226	131	171	137	30	39	42	45
Vehicle Maintenance										
General Government Equipment Repairs	565	552	561	548	550	542	515	416	990	812
Utilities Equipment Repairs	171	165	166	160	158	151	147	111	202	193
<b>Public Safety - Police</b>										
Traffic Collision Investigations	518	466	494	428	410	397	421	400	419	511
Administrative Tows (first collected in January 2010)	111	151	131	190	342	253	217	324	115	
Incident Investigations	665	656	1,037	712	834	788	787	857	726	763
Traffic Citations	1,186	1,432	1,982	3,177	4,205	3,672	3,531	4,484	3,974	5,679
Parking Citations	346	333	498	466	537	290	309	364	389	498
Arrests	317	311	359	426	605	523	561	608	619	811
<b>Highways and Streets</b>										
Street Repairs - Tons of Asphalt Spread	50	45	40	45	40	35	25	22	20	15
Sidewalk Repairs - Cubic Yards of Concrete Poured	25	30	20	60	50	70	60	30	10	8
Snow and Ice Control/Plowed Miles	12,577	8,571	8,416	8,212	9,944	6,315	5,500	4,856	3,147	4,327
Snow and Ice Control/Salted Miles	5,030	1,310	3,366	3,284	3,860	3,000	2,500	2,428	1,600	1,950
Number of Street Signs Replaced	38	43	42	85	65	30	34	35	26	13
<b>Public Services</b>										
Waterworks and Sewerage Systems										
Number of Metered Customers	561	551	546	542	538	523	517	510	509	509
Number of Non-metered Customers	0	0	0	0	0	0	0	0	0	0
Number of Customers using Both Water and Sewer at End of Year	561	551	546	542	538	523	517	510	509	509
Number of Customers using Water Only at End of Year	561	551	546	542	538	523	517	510	509	509
Number of Customers using Sewer Only at End of Year	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of Customers served by Water System at End of Year	561	551	546	542	538	523	517	510	509	509
Number of Customers served by Sewer System at End of Year	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Maximum Daily Pumping Capacity (MGD)*	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
Average Daily Pumpage (MGD)	0.247	0.254	0.241	0.230	0.185	0.178	0.161	0.175	0.180	0.178
Gallons of Water Purchased (MGD)	90,272,000	92,475,350	87,965,000	83,950,000	67,525,000	65,148,000	58,765,000	63,799,000	65,827,000	65,021,000
Gallons of Water Pumped (MG)**	90,272,000	92,475,350	87,965,000	83,950,000	67,525,000	65,148,000	58,765,000	63,799,000	65,827,000	65,021,000
Gallons of Water Sold (Billed) (MG)	88,335,500	88,776,336	82,490,000	76,950,000	60,955,000	58,400,000	53,655,000	52,450,000	51,913,000	49,252,000
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
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

\* MGD = million gallons per day

\*\* MG = million gallons

^ Per Calendar Year

**CITY OF OAKBROOK TERRACE, ILLINOIS**

Operating Information

Capital Asset Statistics

Last Ten Fiscal Years

Function/Program	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>General Government</b>										
Equipment Maintenance Vehicles	6	6	6	5	5	5	5	4	4	4
<b>Public Safety - Police</b>										
Vehicles										
Squad Cars (marked)	7	7	7	6	7	8	8	7	7	6
Squad Cars (unmarked)	6	7	7	8	8	8	8	7	7	7
<b>Highways and Streets</b>										
Streets (lane miles)	75	75	75	75	75	75	77	77	77	77
Right-of-ways (miles)	153	153	153	153	153	153	155	155	155	155
Traffic Signals	1	1	1	1	1	1	1	1	1	1
<b>Public Services</b>										
Stormwater Systems										
Stormwater Mains (miles)	138	138	138	138	138	138	138	138	138	138
Waterworks and Sewerage Systems										
Vehicles	5	5	5	5	5	3	3	3	3	3
Water Mains (miles)	14	14	14	14	14	13	13	12	12	12

Data Source

City Records



<u>APA</u>	American Planning Association, Washington DC
<u>APWA</u>	American Public Works Association, Chicago
<u>AWWA</u>	American Waterworks Association, Denver, Colorado
<u>CAFR</u>	Comprehensive Annual Financial Report
<u>CBBEL</u>	Christopher B. Burke Engineering Limited, Rosemont (City Engineer & Stormwater Administrator)
<u>CATS</u>	Chicago Area Transportation Study, Chicago
<u>CIP</u>	Capital Improvement Plan
<u>DCEO</u>	Illinois Department of Commerce and Economic Opportunity
<u>DCVB</u>	DuPage County Visitors Bureau
<u>DWC</u>	DuPage Water Commission
<u>DuComm</u>	DuPage Emergency Communications (Joint Emergency Dispatch Service), Glendale Heights
<u>DUJIS</u>	DuPage Judicial Information System
<u>EPA/IEPA</u>	U.S. Federal Environmental Protection Agency, Washington DC and Chicago, Illinois Environmental Protection Agency, Springfield
<u>ETSB</u>	Emergency Telephone System Board
<u>FOP</u>	Fraternal Order of Police Labor Council (Patrol Officers' & Sergeants Labor Union)
<u>FY</u>	Fiscal Year
<u>GAAP</u>	Generally Accepted Accounting Principles
<u>GASB</u>	Government Accounting Standards Board
<u>GFOA</u>	Government Finance Officers Association, Washington DC,
<u>IGFOA</u>	Illinois Government Finance Officers Association, Lombard
<u>HRST</u>	Home Rule Sales Tax

<u>ICMA</u>	International City/County Management Association, Washington DC
<u>ILCMA</u>	Illinois City/County Management Association, DeKalb
<u>IDOT</u>	IDOT Illinois Department of Transportation
<u>IDNR</u>	Illinois Department of Natural Resources, Springfield
<u>IDOR</u>	Illinois Department of Revenue
<u>IML</u>	Illinois Municipal League, Springfield
<u>IPRF</u>	Illinois Public Risk Fund (Workers Compensation Insurance)
<u>IPELRA</u>	Illinois Public Employer Labor Relations Association, Chicago
<u>ISTHA</u>	Illinois State Toll Highway Authority, Downers Grove
<u>IT</u>	Information Technology
<u>MMC</u>	Metropolitan Mayors Caucus
<u>MFT</u>	Illinois State Motor Fuel Tax (shared with local governments on a per capita basis)
<u>NIPC</u>	Northeastern Illinois Planning Commission, Chicago
<u>OPEB</u>	Other Post Employment Benefits
<u>PACE</u>	Suburban Bus Division of the RTA, Chicago
<u>RTA</u>	Regional Transportation Authority, Chicago
<u>SPC</u>	Suburban Purchasing Cooperative
<u>WCMC</u>	West Central Municipal Conference

# Illinois



# Budget Glossary

**ABATEMENT**

A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

**ACCOUNT FUND STRUCTURE**

Traditional means of categorizing various activities by a particular fund.

**ACCRUAL ACCOUNTING BASIS**

Method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows. The government wide, proprietary, and pension statements in the Comprehensive Annual Financial Report use the accrual basis of accounting for financial statement presentation.

**ACCUMULATED DEPRECIATION**

A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets.

**AMENDED BUDGET**

Changes to adopted budget by City Council after adjustments and transfers are made.

**ANNEXATION**

To incorporate into the domain of the City.

**ANNUAL BUDGET**

A budget applicable to a single fiscal year.

**APPROPRIATION**

A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and the time in which it may be expended.

**ASSESSED VALUATION**

A valuation set upon real estate or property by a government as a basis for levying taxes.

**ASSESSMENT**

- (1) The process of making the official valuation upon real property for taxation purposes.
- (2) The valuation placed on real property as a result of this process.

**ASSETS**

Resources owned or held by a government which has a monetary value.

**ASSETS, FIXED**

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, furniture and other equipment. The City has established a level of \$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.

**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.

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**HOME-RULE SALES TAX**

Home Rule units have greater abilities in the licensing and taxation of various business types including the levying of a Home Rule Sales tax in .25% increments of gross sales with no upper limit. The City has a one percent (1%) Home Rule Sales Tax.

**ILLINOIS MUNICIPAL LEAGUE (IML)**

The Illinois Municipal League is an organization based in Springfield, Illinois. The league represents the governments throughout the state in legislation, training, and advisory services.

**ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)**

All civilian employees (other than sworn police officers and firefighters) who work 1,000 or more hours per year are mandated by state law to participate in the IMRF which is a statewide agency charged with the fiduciary responsibility to provide pension, disability and survivor benefits. Employees contribute 4.5% of their salary and the City, as their employer, contributes an actuarially determined amount that was 13.63% as of January 1, 2016.

**INCOME**

A term used in proprietary fund-type accounting to represent (1) revenue or (2) the excess of revenues over expenses.

**INCOME, INTEREST**

Funds earned through investment instruments of compensating balances.

**INCOME, STATE TAX**

Revenue provided to the City by the State of Illinois on a per capita basis. This revenue is distributed from the State's individual income tax collection.

**INFRASTRUCTURE PROGRAM**

A plan for capital expenditures to be incurred each year over a fixed period of years to meet future capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the source and amount of funds estimated to be available to finance the proposed expenditures.

**INTEREST INCOME**

Funds earned through investment instruments of compensating balances.

**INTERFUND TRANSFERS**

Monies transferred from one fund to another. Inter-fund transfers are neither expenses nor revenues. There are two types of inter-fund transfers: operating transfers and residual transfers of equity.



**INTERNAL SERVICE FUND**

A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

**LEVY (PROPERTY TAX LEVY)**

(1) (Verb) to impose taxes, special assessments or service charge for the support of governmental activities. (2) (Noun) the total amount of taxes, special assessments or service charges imposed by a government.

**LIABILITY**

An obligation of an entity arising from past transactions or events, the settlement of which may result in the transfer or use of assets.

**LICENSES AND PERMITS**

Revenue category including but not limited to building permits, plumbing, water, and other permits. Various licenses include liquor and business licenses.

**LINE ITEM BUDGET**

A form of budget which allocates money for expenditures to specific items or objects of cost.

**MAJOR FUND**

A major fund is reported as a separate column in the basic financial statements of the CAFR. 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**

Motor Fuel Taxes are distributed on a per capita basis, as a percentage based on the collection of motor fuel sold throughout the state.

**NET ASSETS**

The difference between assets and liabilities in proprietary and fiduciary funds and government wide financial statements. Restricted net assets represent the portion of net assets equal to the resources whose use is legally restricted minus any non-capital related liabilities payable from those same resources. Unrestricted net assets represent the residual balance of net assets after the elimination of invested in capital assets nets of related debt and restricted net assets.

**NONEXPENDABLE TRUST FUND**

A trust fund, the principal of which may not be expended. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds.

**OPERATING BUDGET**

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management.

**OPERATING TRANSFERS**

All inter-fund transfers except residual equity transfers.

**ORDINANCE, TAX LEVY**

An ordinance by means of which taxes are imposed.

**ORGANIZATIONAL CHART**

A flow chart shows the chain of command and structure of the City Administration.

**OTHER FINANCING SOURCES**

Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

**OTHER FINANCING USES**

Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental statement.

**PENSION CONTRIBUTION**

The amount paid into a pension plan by an employer (or employee), pursuant to the terms of the plan, state law, actuarial calculations or some other basis of determination.

**PER CAPITA**

Refers to an amount per resident. The City receives revenues on a per capital basis meaning that the amount received is attributed to the population of the City. 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 I 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.

**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**

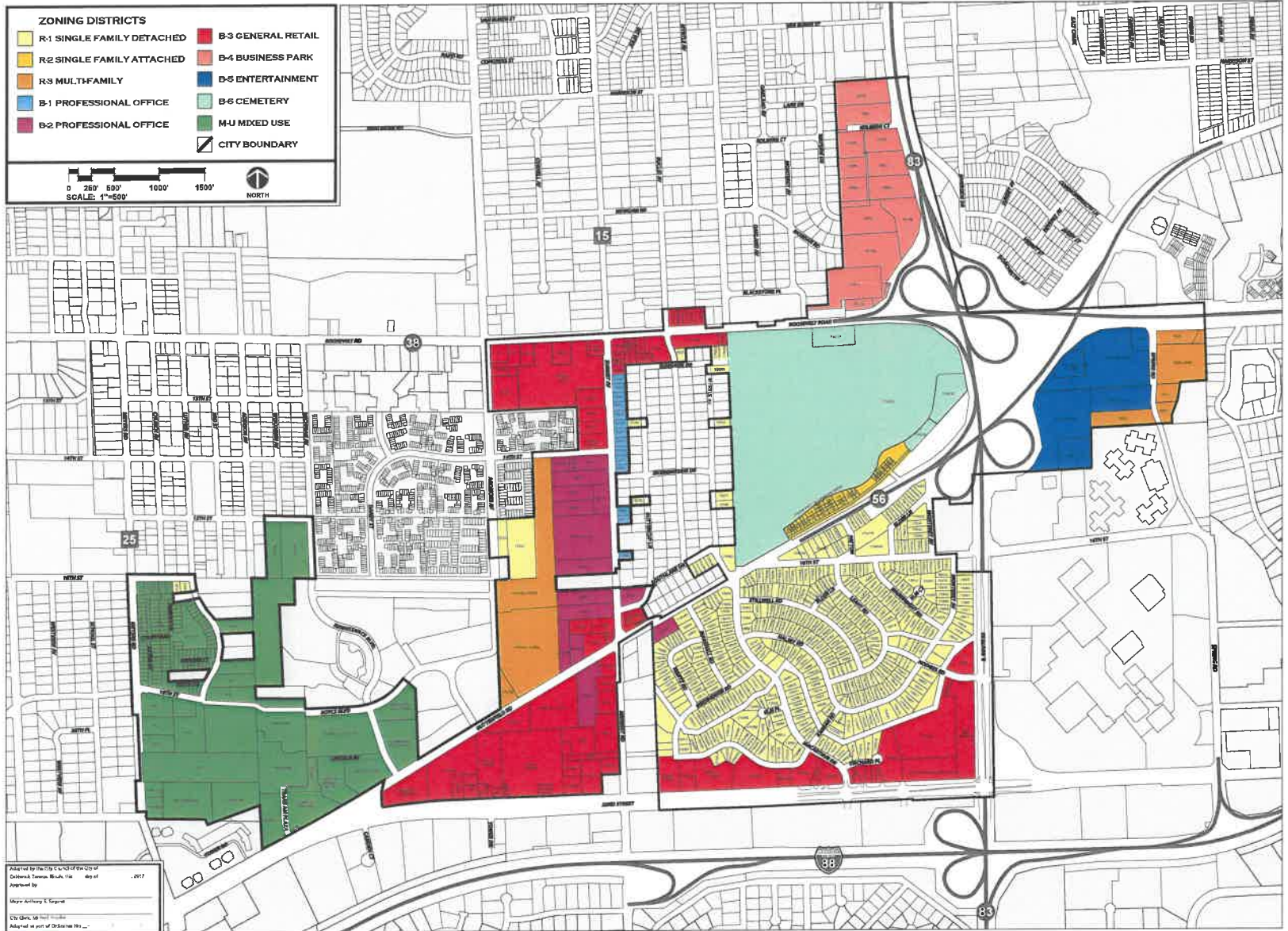
Unassigned means this amount was not restricted, committed, or assigned to a specific purpose and only reported in the General Fund.

**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.



Adopted by the City Council of the City of  
Oakbrook Terrace, Illinois, on the \_\_\_\_\_ day of  
September 2017.  
Mayor Anthony E. Gargano  
City Clerk, 168 West Franklin  
Adopted as part of Ordinance 181-17



# ZONING MAP - CITY OF OAKBROOK TERRACE, ILLINOIS

PREPARED BY: JOSEPH H. ABEL & ASSOCIATES FEBRUARY 2019  
GARY R. WEBER ASSOCIATES