

**CITY OF OAKBROOK TERRACE, ILLINOIS  
ANNUAL OPERATING BUDGET**

**Fiscal Year  
2018-2019**





# City of Oakbrook Terrace



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

The City is located approximately 19 miles directly west of the City of Chicago in DuPage County. The City currently has a land area of 1.5 square miles and a population of 2,134 but has an estimated daytime population of 30,000 to 50,000. The City is home to a vibrant restaurant community with more than 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 38 full time employees, which include 19 sworn police officers.

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

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

The City’s equalized assessed valuation increased 8% from \$256,150,685 for the 2016 tax levy year to \$277,376,411 for 2017. Oakbrook Terrace is primarily a commercial and office center community with only an 18% residential tax base. The City’s average annual unemployment rate for 2016 was 5.5%.

The City’s 1% share of the State Sales Tax continues to be the largest revenue source in the City’s General Fund. As of FY 2017 Year End, the 1% sales tax receipts totaled \$2.3 million or approximately 30% of total General Fund revenues. In January of 2006, the proceeds from the Home Rule Sales Tax (HRST) which was approved by the City Council in late 2005, began to be collected by the Illinois Department of Revenue. With the HRST, the overall sales tax rate in the City is 8%.



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Fiscal Year 2018-2019**

**TABLE OF CONTENTS**

	<b>Page</b>
<b>COMMUNITY PROFILE.....</b>	<b>2</b>
<b>CITY ADMINISTRATOR BUDGET MESSAGE FOR FY 2019.....</b>	<b>6-13</b>
 <b>I. EXECUTIVE SUMMARY</b>	
Distinguished Budget Presentation Award for the Fiscal Year Beginning May 1, 2017 .....	15
City Council 2013-2015 Goals & Objectives & Update.....	16-24
2013-2015 Goals and Objectives Action Plan Impact on the FY 2019 Budget Process.....	25
List of City Officials.....	26
Budget Calendar.....	27
Budget Calendar Detail.....	28-29
Personnel and Position Schedule.....	30
Personnel Summary Schedule.....	31
Organizational Chart.....	32
All Fund Summary of Revenues/Expenditures & Changes in Fund Balance.....	33
All Fund Revenue Summary (Graph).....	34
All Fund Expenditure/Expense Summary (Graph).....	35
Comparison of Revenues.....	36-37
Comparison of Expenditures/Expenses.....	38
Governmental Fund Major Revenue/Expenditures & Changes in Fund Balance-19 Adopted Budget	39
Governmental Fund Major Revenue/Expenditures & Changes in Fund Balance-18 Estimated Actual	40
Governmental Fund Major Revenue/Expenditures & Changes in Fund Balance-18 Amended Budget	41
Governmental Fund Major Revenue/Expenditures & Changes in Fund Balance-17 Actual.....	42
Business Type Historical Summary of Major Revenue/Expenses & Changes in Net Position.....	43
Fund Balances of Governmental Funds.....	44
Changes in Fund Balance of Governmental Funds.....	45
Description of Major Revenue Sources.....	46-51
Key Revenue Assumptions & Trends.....	52-59
Budget Fund Structure (Diagram).....	60
Organizational Matrix – Department/Function Assignment by Fund (Table).....	61
Description of City Funds.....	62-63
Salary and Personnel Benefits (Chart).....	64

Current & Long Term Debt Obligations FY 2019 Budget.....	65-67
Five-Year Forecast.....	68-77

**II. FINANCIAL POLICIES**

Operating Budget & Financial Policies.....	79-88
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**III. GENERAL FUND**

**Page**

Revenue Sources General Fund (Graph).....	90
Summary of Corporate Fund Revenues.....	91-92
Expenditures by Department Function (Graph).....	93
Revenues/Expenditures & Changes in Fund Balance.....	94
Fund Balance Increase/Decrease from Prior Year (Graph).....	95
General Fund Revenue/Expenditure History (Graph).....	96
Executive Management.....	97-110
Police Department.....	111-128
Building and Zoning.....	129-137
Public Services – Street Division.....	138-149
Tourism.....	150-155
Police Commission.....	156-161
Finance.....	162-169
Economic Development.....	170-174
Traffic Light Enforcement.....	175-179

**IV. WATER FUND**

Water Fund Revenue.....	181
Water Fund Top Three (3) Revenue Sources (Graph).....	182
Water Fund Net Position (Graph).....	183
Total Water Division Summary Expenses.....	184
Water Division Historical Expenses and FY 19 Adopted Budget (Graph).....	185
Water Fund Mission Statement and Goals.....	186-187
Water Distribution.....	188-190
Water Operating and Maintenance.....	191-196

**V. SSA II DEBT SERVICE..... 197-198**

**VI. MOTOR FUEL TAX FUND..... 199-203**

**VII. BUSINESS DISTRICT DEBT SERVICE FUNDS..... 204-208**

**VIII. CAPITAL IMPROVEMENT FUND..... 209-213**

**IX. CIP PLAN**

Summary.....	215
General Fund CIP.....	216-217
Water Fund CIP.....	218-223
Capital Projects Fund CIP.....	224-238

**X. APPENDIX**

Appendix Table of Contents.....	240
Budget Legal Foundations.....	241

<b>X. APPENDIX CONTINUED</b>	<b>Page</b>
Budget Preparation.....	242
Budget Transfers and Amendments.....	243
Basis of Accounting and Budgets.....	244-245
Legal Level of Budgetary Control.....	246
Notice of Public Hearing for FY 2019 Budget.....	247
State of Illinois Budget Law for Municipalities.....	248-250
FY 2019 Budget Adoption Ordinance Number 18-20.....	251
FY 2019 Capital Improvement Plan Resolution Number 18-4.....	252
City Municipal Budget Law Chapter 34.10-34.12.....	253
Assessed Value and Estimated Actual Value of Taxable Property (Graph).....	254
Principal Property Taxpayers.....	255
Principal City Employers.....	256
Principal Water Users.....	257
Taxable Sales by Category.....	258
Direct and Overlapping Sales Tax Rates.....	259
Demographic and Economic Information.....	260
Schedule of Legal Debt Margin.....	261
Outstanding Debt by Type.....	262
Form of Government and Miscellaneous Statistics.....	263
Operating Indicators.....	264
Capital Asset Statistics.....	265
Acronyms.....	266-267
Map of Oakbrook Terrace Location Within the State of Illinois.....	268
<b>XI. BUDGET GLOSSARY.....</b>	<b>269-287</b>
<b>XI. CITY MAP.....</b>	<b>288</b>

Mayor  
TONY RAGUCCI

City Clerk  
MICHAEL SHADLEY

City Administrator  
AMY MARRERO



**CITY OF OAKBROOK TERRACE**

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OAKBROOK TERRACE, IL 60181  
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Alderman  
Ward 1  
TOM THOMAS  
PAUL ESPOSITO

Alderman  
Ward 2  
FRANK VLACH  
DENNIS GRECO

Alderman  
Ward 3  
ROBERT PRZYCHODNI  
DAVID SWARTZ

**May 1, 2018**

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

**FROM: Amy Marrero, City Administrator**

**RE: Fiscal Year Ending April 30, 2019 Budget Message**

Submitted for your review and consideration are the Fiscal Year 2018-2019 Budget (hereinafter the “FY 2019 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 16-24. Since the City is still working towards achieving some of the goals, these objectives remain in place today.

The City staff strives to control costs, while delivering top-quality services. As with past years, staff will work to finish FY 2019 under budget. The table below compares past General Fund budgets versus actual expenditures. As you can see over the past five (5) years the City’s actual expenditures were below budget between 1.7% to 3.7%.

<b>Historical Budget Spending</b>				
	Budget -		Remaining	%
FY	Expenses	Actual	Balance	Remaining
2013	6,060,206	5,956,316	103,890	1.7%
2014	6,305,312	6,198,791	106,521	1.7%
2015	6,947,077	6,771,394	175,683	2.5%
2016	7,290,392	7,028,127	262,265	3.6%
2017	7,522,847	7,247,372	275,475	3.7%

For the past ten (10) 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 2019 Budget will also be in compliance with the appropriate GFOA standards. This is important, as the City Council determined obtaining another budget presentation award, is a goal that the financial staff would pursue in the preparation of this FY 2019 Budget document.

As always, City Council members are encouraged to utilize the documents presented in the FY 2019 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 total proposed budget for FY 2019 for all appropriated funds is \$13,100,752 compared to the current year’s estimate of \$10,935,906, representing an increase of \$2.2 million. This increase is mainly attributable to the \$1.2 million complete street resurfacing project planned for the new budget

year. Total estimated revenue is \$13.5 million, thereby reflecting a surplus of \$462,497 for all City funds. There were no service level changes for FY 2019. The table below details the City's total FY 2019 budget in comparison to prior years.

**CITY OF OAKBROOK TERRACE  
2018-2019 ADOPTED BUDGET  
ALL FUND SUMMARY OF REVENUES/EXPENDITURES  
AND  
CHANGES IN FUND BALANCE**

FUND	Actual 15/16	Actual 16/17	Budget 17/18	Projected Year End 17/18	Adopted Budget 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Est To Adopted
<b>GENERAL</b>							
Beginning Balance	5,624,707	6,152,324	6,661,041	6,661,041	7,227,254	8.5%	8.5%
Revenues	7,555,747	7,756,087	9,252,916	9,133,862	9,835,009	6.3%	7.7%
Expenses	7,028,127	7,247,372	8,412,469	8,567,649	9,070,581	7.8%	5.9%
Difference	527,620	508,715	840,447	566,213	764,428	-9.0%	35.0%
Transfer to Other Funds					(2,765,000)	0.0%	0.0%
Ending Balance	6,152,324	6,661,041	7,501,488	7,227,254	5,226,680	-30.3%	-27.7%
<b>WATER</b>							
Beginning Balance*	4,680,198	4,768,264	4,801,157	4,801,157	4,778,210	-0.5%	-0.5%
Revenues	1,464,584	1,241,864	1,281,125	1,237,381	1,402,450	9.5%	13.3%
Expenses**	1,376,514	1,208,969	1,249,196	1,260,328	1,304,522	4.4%	3.5%
Difference	88,070	32,895	31,929	(22,947)	97,928	206.7%	-526.8%
Transfer from General Fund					1,665,000		
Ending Balance***	4,768,264	4,801,157	4,833,086	4,778,210	6,541,138	35.3%	36.9%
<b>MOTOR FUEL TAX</b>							
Beginning Balance	444,445	455,568	405,047	405,047	425,987	5.2%	5.2%
Revenues	55,200	55,961	56,556	59,089	59,151	4.6%	0.1%
Expenses	44,076	106,482	45,500	38,149	45,700	0.4%	19.8%
Difference	11,124	(50,521)	11,056	20,940	13,451	21.7%	-35.8%
Ending Balance	455,568	405,047	416,103	425,987	439,438	5.6%	3.2%
<b>SSA #2 DEBT SERVICE</b>							
Beginning Balance	1,249	936	570	570	232	-59.3%	-59.3%
Revenues	49,394	48,061	46,265	46,730	45,394	-1.9%	-2.9%
Expenses	49,708	48,427	47,068	47,068	45,748	-2.8%	-2.8%
Difference	(314)	(366)	(803)	(338)	(354)	-55.9%	4.7%
Ending Balance	936	570	(233)	232	(122)	-47.6%	-152.6%
<b>TOTAL BUSINESS DISTRICT</b>							
Beginning Balance	525,854	512,390	531,652	531,652	559,150	5.2%	5.2%
Revenues	465,886	527,209	504,100	548,445	548,445	8.8%	0.0%
Expenses	479,350	507,947	520,991	520,947	548,441	5.3%	5.3%
Difference	(13,464)	19,262	(16,891)	27,498	4	-100.0%	-100.0%
Transfer from General Fund					1,100,000	0.0%	0.0%
Ending Balance	512,390	531,652	514,761	559,150	1,659,154	222.3%	196.7%
<b>CAPITAL IMPROVEMENTS</b>							
Beginning Balance	4,031,841	516,753	1,730,100	1,730,100	2,901,135	67.7%	67.7%
Revenues	1,675,227	2,217,816	1,784,200	1,672,800	1,672,800	-6.2%	0.0%
Expenses	5,190,310	1,004,468	566,520	501,765	2,085,760	268.2%	315.7%
Difference	(3,515,083)	1,213,348	1,217,680	1,171,035	(412,960)	-133.9%	-135.3%
Ending Balance	516,753	1,730,100	2,947,781	2,901,135	2,488,175	-15.6%	-14.2%
<b>TOTAL ALL FUNDS</b>							
BEGINNING FUND BALANCE	\$ 15,308,294	\$ 12,406,235	\$ 14,129,567	\$ 14,129,567	\$ 15,891,968	12.5%	12.5%
TOTAL REVENUES	11,266,038	11,846,998	12,925,162	12,698,307	13,563,249	4.9%	6.8%
TOTAL EXPENSES	14,168,085	10,123,665	10,841,744	10,935,906	13,100,752	20.8%	19.8%
DIFFERENCE	(2,902,047)	1,723,333	2,083,418	1,762,401	462,497	-77.8%	-73.8%
ENDING FUND BALANCES	\$ 12,406,235	\$ 14,129,567	\$ 16,212,986	\$ 15,891,968	\$ 16,354,463	0.9%	2.9%

\* FY 2016 Beginning Balance restated due to GASB 67 & GASB 68 implementation

\*\*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 2019 Budget

**Issue 1: Revenue Stagnation and Revenue Growth** - Several key revenues including: telecommunication taxes, income taxes, hotel/motel taxes, and electric have been stagnant over the last couple of years with little to know growth expected for FY 2019. However, several revenue sources continue to exceed expectations including: amusement taxes, video gaming taxes, off-track betting host fees, traffic light enforcement fines, water sales, 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 make-up 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. In FY 2017, the City stopped assessing a corporate levy for non-pension related costs, now the City’s levy is 100% dedicated to funding the actuarial determined pension contribution. Even with contributing the actuarial amount each year the unfunded percentage hovers around 52%. The current Illinois statute requires the City achieve a 90% funded level by April 30, 2040. The City is on target to be 100% funded in 2040. Currently the City is 48% funded. Without changes at the State level, the City actuarial contribution amount will continue to increase at a pace much higher than inflation. The table below reflects the percentage increase in pension contributions over a six (6) year period. For FY 2019, the pension contribution of \$1,115,355 increased by \$525,486 or 89% from the 2014 amount of \$589,869.

Historical Pension Contributions				
FY	Pension Fund		%	Unfunded
	Contribution	Increase	Increase	%
2014	589,869			
2015	755,538	165,669	28.1%	
2016	912,363	156,825	20.8%	53.0%
2017	994,889	82,526	9.0%	53.0%
2018	1,039,771	44,882	4.5%	51.5%
2019	1,115,355	75,584	7.3%	52.0%

Back in July of 2017 the State of Illinois began assessing a 2% administrative fee on all locally imposed taxes. To date the State has withheld \$29,222 in home rule sales taxes, \$2,380 in telecommunication taxes, and \$1,291 in business district taxes for a total of \$32,893. Also the State of Illinois reduced income tax distributions by 10%, of which Governor Rauner proposed to retain this reduction in his FY 2020 budget address as well.

**Issue 3: The Business District** – The Oakbrook Terrace Square is home to Pete’s Fresh Market, Starbuck’s, Waxing the City, Jersey Mike’s, Betty’s Bistro, Dental Town, Pearle Vision, Supercuts, and Luxury Nails. A local restaurant favorite I Dream of Falafel recently relocated to the Center and Office Depot will open a new retail store in June of 2018. Also plans are underway for a retail wig store, a new daycare, Kiddie Academy, and a doggie daycare, Dogtopia, which will offer grooming, boarding, and pet daycare services. The shopping center opened in April of 2012 and is now experiencing improved occupancy levels.

In FY 2017, \$19,262 in excess revenues over expenditures was achieved and for FY 2018 \$27,500 in excess revenues is projected. However for FY 2019, revenues and expenditures are expected to break-even. The Business District is expected to run out of reserves in FY 2027 without an influx of cash. In order to combat this deficit the FY 2019 budget includes a one-time transfer in the amount of \$1.1 million from the General Fund’s excess cash reserves to the Business District. Not only will this pay-down the debt, it will also result in interest savings of approximately \$600,000. Once the bonds are paid-off in their entirety, the extra 1% Business District Tax for the Oakbrook Terrace Square Shopping Center will be eliminated.

**Issue 4: The Fund Balance of the General Fund** – At the end of fiscal year 2017, the General Fund accumulated an unassigned fund balance of \$6,379,449. Unassigned fund balance represents cash reserves that are available for any purpose and are only reported in the General Fund. The fund balance of \$6.3 million currently exceeds the reserve requirement of 40% of estimated revenues by almost \$3.4 million. For FY 2018 the unassigned balance is estimated at \$6.7 million, exceeding the reserve requirement by \$3 million.

Given the excellent outlook for the General Fund’s projected FY 2019 bottom line, the Council opted to reassign the partial electrical utility tax distribution of \$150,000 back to the Water Fund from the



General Fund. Back in FY 2016, \$150,000 of the electrical utility tax was allocated to the General Fund to supplement the loss in property taxes. Re-allocating 100% of the electrical utility tax back to the Water Fund would help to sustain much needed capital improvements going forward.

A summary of the fund balance of the General Fund is detailed in the table below.

	<b>General Fund Reserve Requirement</b>		
	FY 2017	Est. FY 2018	Est. FY 2019
Unassigned Fund balance @ April 30	6,379,449	6,727,254	4,726,680
Reserve Requirement = 40% of budgeted revenues	(3,009,139)	(3,701,166)	(3,934,004)
Over/(Under) Reserve Requirement	3,370,310	3,026,088	792,676
Unassigned Fund Balance Actual % of Revenues	82%	74%	48%

Since the reserve requirement has clearly been met, the Council opted to redirect some of the excess reserves in the FY 2019 budget. The excess reserves will be transferred to the Water Fund and the Business District Funds as indicated below.

- **Transfer \$1,165,000 in excess cash reserves to the Water fund to pay-off the 2010 Bonds Series.** Paying off these bond series will save the City approximately \$146,370 in interest costs.
- **Transfer \$1,100,000 to the Business District** and eliminate a potential deficit for the outstanding debt service payments that begins in FY 2027. Sufficient reserves and future revenues will not cover the debt services payments after FY 2026. This transfer will go towards paying down of the outstanding debt and save approximately \$600,000 in interest costs. The Business District bonds mature in FY 2031.
- **Transfer \$500,000 in excess reserves to the Water Fund for the creation of a capital replacement program.** The Water System went online back in 1999, so now the system is almost 20 years old. At the end of last fiscal year, the Water Fund had a net position of \$4.8 million. Most of this amount represents capital assets and only \$201,839 represented cash-on-hand. The Water Fund currently has approximately \$209,000 in cash, but if there was a major equipment break or failure there are not sufficient reserves. Transferring funds to the Water Fund will even allow the City to pay cash for the \$359,214 Midwest/Drennon Water Main Loop included in the FY 2019 Capital Improvement budget (and discussed on page 13).

### General Fund Revenues

FY 2019 estimated General Fund revenues at \$9.8 million reflect an increase of \$701,147 or 7.6% over the current fiscal year estimate and when compared to FY 2017 actuals; are up by \$2 million or 27%. This increase is largely due to the fines from the newly installed traffic light enforcement cameras.

Traffic light enforcement fines are estimated at \$2.6 million and represent the City's number one (1) income source at 26% of total revenues. Sales taxes are estimated at \$1.8 million and represent the second largest revenue source at 18% of total revenues. Several new retail businesses opened this spring including Bella Bridesmaids, I Dream of Falafel, and Beyond Shades. Office Depot and Dogtopia, a pet grooming and boarding facility, will open in June of this year.

Hotel taxes represent the third largest revenue source at 16% and are projected to be \$1.6 million in FY 2019. Hotel projections are down \$64,769 from the FY 2017 actual of \$1.67 million 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 property to potential developers.

Property taxes amounting to \$979,534 represent the City's fourth largest revenue at 10%. Telecommunication taxes are the City's fifth largest revenue source at 6% and are estimated at \$570,000 for FY 2019. Based upon year-to-date receipts telecommunication taxes are estimated to decrease by \$15,704 or 3% in FY 2019 from the FY 2017 actual.

The license and permit category represents the City's sixth largest revenue source at \$643,200 for FY 2019. Interest income is estimated at \$57,000 and reflects an increase of \$36,383 over the FY 2017 actual. The City is consistently earning higher interest rate on local bank deposits. As of April 31, 2018, the Harris bank interest rate was 1.474% compared to .701% last April. The Federal Reserves is projected to raise rates to almost 2.1% by the end of 2018.

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 2019 use taxes at \$56,124 are estimated to increase by \$3,600 or 7% over the FY 2017 actual. FY 2019 income taxes are estimated at \$204,437 or \$95.80 per capita. Proposed replacement taxes for FY 2019 are estimated at \$3,097, which is \$453 less than the FY 2017 actual.

### General Fund Expenditures

The FY 2019 General Fund budget of \$9,070,581 increased by 5.9% or \$502,932 more than the FY 2018 estimate and 25% higher than the 2017 actual.

General Fund Summary Table							
General Fund	FY 16 Actual	FY 17 Actual	FY 18 Budget	FY 18 Estimated	FY 19 Adopted	FY 19 vs. FY 18 Est.	FY 19 vs FY 18 Budget
Executive Management	\$ 818,505	\$ 973,359	962,344	\$ 948,231	901,761	-4.9%	-6.3%
Police	4,444,424	4,533,222	4,721,620	4,663,406	5,063,674	8.6%	7.2%
Building and Zoning	437,233	414,818	496,593	532,773	554,724	4.1%	11.7%
Public Services Streets	543,198	555,472	606,549	631,560	653,778	3.5%	7.8%
Tourism	168,873	169,896	165,283	165,133	169,133	2.4%	2.3%
Police Commission	15,050	8,648	16,135	9,012	16,135	79.0%	0.0%
Finance	423,967	399,169	376,214	414,097	450,667	8.8%	19.8%
Economic Development	176,877	191,288	189,000	187,000	234,167	25.2%	23.9%
Traffic Light Enforcement	-	1,500	878,731	1,016,437	1,026,542	1.0%	16.8%
<b>Total Expenditures</b>	<b>\$ 7,028,127</b>	<b>\$ 7,247,372</b>	<b>\$ 8,412,469</b>	<b>\$ 8,567,649</b>	<b>\$ 9,070,581</b>	<b>5.9%</b>	<b>7.8%</b>
<b>General Fund Revenues</b>	<b>\$ 7,555,747</b>	<b>\$ 7,756,087</b>	<b>\$ 9,252,916</b>	<b>\$ 9,133,862</b>	<b>\$ 9,835,009</b>	<b>7.7%</b>	<b>6.3%</b>
<b>Surplus/Deficit</b>	<b>\$ 527,620</b>	<b>\$ 508,715</b>	<b>\$ 840,447</b>	<b>\$ 566,213</b>	<b>\$ 764,428</b>	<b>35.0%</b>	<b>-9.0%</b>

The FY 2019 budget includes a step increase to employees with a successful evaluation. If the employee is at the top step, then a tiered longevity bonus is awarded. The new tiered longevity is based upon the employee's length of service and is a one-time bonus which does not increase the employee's salary. Employees with 9-14 years of service are eligible for a 1% bonus; employees with 15-20 years are eligible for a 2% bonus; while employee with over 21 year may receive up a 3% bonus. These step increases and bonuses combined, increase the wage and fringe benefit line items by approximately \$30,755 in the General Fund and \$4,500 in the Water Fund. 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 2.5% COLA for all non-union staff effective May 1, 2018. The COLA is

estimated to cost the City approximately \$42,276 in the General Fund and \$7,358 in the Water Fund. Executive Management decreased by \$46,470 or 4.9% from the FY 2018 estimate because of lower salaries and contractual services. The Police Department budget increased by \$400,268 or 8.6%. For FY 2019, the police pension fund contribution increased by \$75,584 over the current year.

The Finance budget increased by 8.8% or \$36,570 over the FY 2018 estimate because of higher part-time salaries and risk management and workers compensation insurance. The new part-time Administrative Assistant will be allocated to both the Executive Management and Finance departments. Economic Development increased by \$47,167 or 25% because of the new economic incentive agreement with the new development at the former Burger King site.

The only major capital expenditures for the General Fund are the replacement of two (2) police vehicles with changeover costs totaling \$68,000. As of April 30, 2018 there is \$19,778 in DUI cash reserves, essentially meaning for FY 2019 the vehicle purchases will only be partially funded from DUI fines. DUI revenues have decreased over the past couple of years, thereby generating less cash reserves to purchase vehicles and equipment.

### **FY 2019 Estimated General Fund Balance**

The FY 2019 ending fund balance is projected to be approximately \$5.2 million, which is a very healthy level. The City is proud to exceed the General Fund budget reserve policy of at least forty (40%) of estimated yearly revenues, which amounts to \$3.9 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 2017 actual fund balance of \$6,661,039, increased by \$508,715 or 8.2% over the FY 2016 actual. The majority or \$6,379,449 of the FY 2017 fund balance was unassigned meaning this amount was not restricted, committed, or assigned to a specific purpose. Of the remaining fund balance, \$241,044 was non-spendable for prepaids and inventories, while \$40,548 was restricted for DUI equipment uses.

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

The FY 2019 MFT allotment is projected at \$54,951, while interest income is projected at \$4,200 for total revenues of \$59,151. 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

The price for road salt decreased 6% per ton going from \$49.08 last year to \$45.97 this this year. The FY 2019 estimated year end cumulative fund balance of \$439,438 increased from the current year estimate of \$425,987.

## Capital Improvement Fund (CIF) Revenues and Expenditures

A reinstatement of major capital programming commenced in FY 2013 and continues through FY 2019 with over \$14 million in completed and planned improvements ranked in the table below from highest to lowest.

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018 Est.	FY 2019 Adopted	Totals
New Police Station	\$ 295,382	\$ 852,358	\$ 4,029,704	\$ 4,610,542	\$ 490			\$ 9,788,476
Street Resurfacing Project						4,588	1,199,573	1,204,161
Residential Street Lighting System	10,689	951,055	11,344	4,252				977,340
City Hall Remodel				165,694	626,262	5,355		797,311
Add Curb & Gutter	40,107	77,407	103,073			83,415	80,000	384,002
Street Sealing Project (GSB-88)	56,489		139,608					196,097
Replce #T-4 Dump Truck and Add T-6 Dump Truck							300,000	300,000
Replace #T-6 One Ton Dump Truck with plow		70,869						70,869
Building & Zoning Document Imaging						18,602	46,000	64,602
Replace Police, City Hall, & Disastor Recovery Servers		15,632	39,973					55,605
Replace City Hall Office Furniture							50,000	50,000
Equipment Chipper		48,835						48,835
Replce #T-1 F350 Pickup Truck with Plow Package				43,032				43,032
Police ETSB System							34,670	34,670
Relace Building and Zoning and Finance Copiers			15,900			11,583		27,483
Replace Public Services Director Vehicle #117		24,121						24,121
Replace Executive Management Copier	16,848							16,848
Replace Adminstrative Vehicle			19,000					19,000
Replace Gator					18,003			18,003
Fire Hydrant Resurfacing						17,544		17,544
Electric Scissor Lift	14,890							14,890
Spring Road Decorative Landscape Project						14,800		14,800
Replace Lawn Mowers (2)							14,000	14,000
Replace Street Signs			10,457					10,457
Upgrade Council Chambers Audio Visual System							9,039	9,039
Add Police Copier				9,216				9,216
Replace Entryway signs					4,656			4,656
Infrastructure Repairs				3,706				3,706
<b>Total</b>	<b>\$ 434,405</b>	<b>\$ 2,040,276</b>	<b>\$ 4,369,059</b>	<b>\$ 4,836,442</b>	<b>\$ 649,411</b>	<b>\$ 155,887</b>	<b>\$ 1,733,282</b>	<b>\$ 14,218,762</b>

The City's capital expenditures continue into FY 2019 with \$1.7 million in planned projects. Since FY 2013, the City has essentially financed well over \$14 million in capital improvements without issuing debt, which is quite an accomplishment. The City has no plans to issue debt at this time. In order to finance the FY 2019 capital projects, the estimated revenues of \$1.67 million are detailed below.

Home Rule Sales Taxes	\$ 1,657,000
Investment Income	<u>15,800</u>
<b>Total Est. Revenues</b>	<b><u>\$ 1,672,800</u></b>

The FY 2019 fund balance for the Capital Improvement Fund is expected to be \$2,488,177, which is \$412,960 less than the FY 2018 estimate. 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 2023, 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 \$10,000.

## Water Operating Fund Revenues And Expenditures

Total water revenues for FY 2019 are estimated at \$1,402,450, while expenses are anticipated at \$1,663,736, for a negative difference of \$261,286. However, an excess of revenues over expenses of

\$97,928 is anticipated from an accounting perspective because the proposed Midwest-Drennon Water Main Loop project at \$359,214 is considered a capitalized asset and thereby reduces the potential deficit under the accrual approach. In addition, the General Fund will be transferring \$1,165,000 to the Water Fund for the early pay-off of the 2010 Water bond series, saving approximately \$146,370 in interest costs. A new capital replacement fund will also be established in FY 2019, with a \$500,000 transfer from the General Fund. The City's most recent Lake Michigan Water audit accounted for 98% of all water pumped.

In FY 2019, a new gas station, convenience store, car wash, and gaming café at the former Burger King site will connect to the City's water system and will be a major new water customer. It is estimated that the development will use over 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 water bi-monthly water charge went from \$55.80 to \$59.82 for the first 6,000 gallons. This increase covered the higher charges imposed by the DuPage Water Commission and remains in effect today. The estimated FY 2018 fund balance is \$4,778,210 reflecting a decrease of \$22,947 from last year's. The FY 2019 projected fund balance is \$6,541,139 and reflects an increase of \$1.7 million more than the current year.

The only other capital expenditures in the Water Fund are for outstanding debt payments. The Water Fund will pay interest of \$53,463 on the 2010 general obligation bond series and \$340 for the inter-fund loan interest payment due to the Capital Improvement Fund. The Water Fund's 2010 Bond Series will be paid in full in FY 2019. The Water Fund still owes the Capital Improvement Fund \$14,974 and the final inter-fund loan payout will be made in FY 2019. Unlike the City's other funds the, principal payments are not budgeted in the Water Fund because it is a proprietary fund.

### **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 2019 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, 2017**

*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, 2017. 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 a 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,**

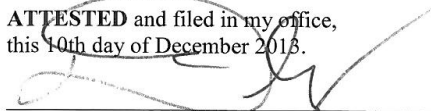
**NAYES: None**

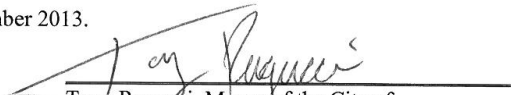
**ABSENT: Esposito**

**ABSTENTION: None**

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

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

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

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



**Resolution Number 13-29**

**2013-2015 Goals and Objectives Plan**

**May 2018 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. Since Terra Vista opened they have consumed 2,373,000 gallons of water.

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. Currently the developer is looking to attract retailers to this prime location with 10,000 available square feet. The popular Stan's Donuts will occupy a store front with a drive-through.

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

The Gardner School opened in the summer of 2014. Specialty Café and Bakery opened in November 2015.

4. Development of 18<sup>th</sup> Street, East of Luther.
5. Annex and develop the North side of Butterfield Road between Summit and Myrtle.
6. Development of Roosevelt Road East of Summit.
7. Development of the East side of Summit.

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 (next to Tilted Kilt), Way Way Back Burgers, Inspired Closets, Butterfield Point, Baklava Faluda House Bakery, Accounting Principals, West Suburban Family Dental Center, and Bella Bridesmaids. 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. Office Depot is currently under construction at the Oakbrook Terrace Square Shopping Center and should open in June of 2018. Also plans are under way for a Kiddie Academy and a Dogtopia doggie day care at Oakbrook Terrace Square.

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.

### **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. Also, the Deputy Police Chief was eliminated saving the City approximately \$136,624 in salary and benefits annually.

The City will save approximately \$146,370 through paying-off the 2010 Water bonds in FY 2019.

### **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, and I Dream of

Falafel. Office Depot is currently under construction at the Square and plans are under way for a Kiddie Academy, a Dogtopia doggie day care, and a retail wig store.

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 plans to pay-off the 2010 Water bonds which will leave the Water Fund with no outstanding debt.

A new development at the former Burger King Location which includes a gas station, car wash, convenience store, and gaming café plans to connect to the City's water system.

- 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 2015-2019 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 2019.

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

- 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.

- 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.

- 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 est - \$2,740

- 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.

**Third Priority Goals – Level 3**

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 seven (7) rebates were issued to residents.

- Work with local schools and businesses on emergency plans.

The Police Department conducts lockdown drill as the local schools.

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

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

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

The last extension of one (1) year was granted to Hartz until July 15, 2017. Currently 30 of the townhomes are occupied and only one (1) unit remains unsold.

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.

**Fourth Priority Goals – Level 4**

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 2016, 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 Krilich Development.

4.7 Establish a capital replacement fund for the Water Fund.

The FY 2019 budget includes a \$500,000 transfer from the General Fund to the Water Fund for setting up a capital replacement fund.

<b>Staff Level Goals</b>
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**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.

The FY 2018 budget includes \$62,000 for the Phase 1 implementation of a document imaging system. The FY 2019 budget includes \$46,000 for Phase 2. The Building and Zoning Department is currently working with a vendor to archive records.

**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.

- 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, and FY 2017. The City also received the Distinguished Budget Presentation Award for FY 2014, FY 2015, FY 2016, FY 2017, and FY 2018.

- Computerize liquor licenses.



## City of Oakbrook Terrace

### Goals and Objectives Plan Impact on the FY 2019 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 16-24 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 2019 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: Inspired Closets, Butterfield Point, Baklava Faluda House Bakery, Accounting Principles, WayBack Burgers, West Suburban Family Dental, and Bella Bridesmaids.

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. 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. McCain Foods relocated their USA corporate office to the Tower building in February of 2018. Lobby improvements at the Tower were completed in November 2017. Office Depot should open in June of 2018 at the Oakbrook Terrace Square Shopping Center. Also plans are under way for a Kiddie Academy and a Dogtopia doggie day care at Oakbrook Terrace Square.

The table below reflects how some of the City’s FY 2019 expenditures and revenues originated in the Plan. The table identifies the FY 2019 project, the estimated cost or revenue, as well as the location in the Plan.

#### FY 2019 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	\$ 548,441
Continue to be fiscally sound	Highest	General	Level 1.2 - amount represents interest expense savings through paying-off the 2010 Water bonds	(146,370)
Add residential curbs & gutters.	Secondary	Capital	Level 2.3 - amount represents the cost for additional curbs and gutters	80,000
Establish a capital replacement fund for the Water Fund.	Fourth	Water	Level 4.7 - amount represents a transfer from General to Water	500,000
<b>Total Plan Expenditures included in FY 2019 Budget</b>				<b>\$ 982,071</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	\$ 548,445
Oversee the installation of the new digital billboard sign.	Highest	General	Level 1.9 - amount represents estimated revenues for the digital billboard sign at Public Services	90,000
<b>Total Plan Revenues included in FY 2019 Budget</b>				<b>\$ 638,445</b>

**List of City Officials**

**ELECTED OFFICIALS**

Mayor  
Alderman  
Alderman  
Alderman  
Alderman  
Alderman  
Alderman  
City Clerk

Tony Ragucci  
Paul Esposito  
Dennis Greco  
Robert Przychodni  
David Swartz  
Tom Thomas  
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 10, 2017** Budget And CIP Worksheets Presented To Department Heads
- B. November 14, 2017** 2017 Property Tax Levy Determination
- C. November 14, 2017** Department Heads Submit Proposed Budgets And Updated Five Year CIP Program To City Administrator For Review
- D. November 14, 2017 to December 11, 2017** Department Heads Review Budgets With City Administrator
- E. December 12, 2017** 2017 Tax Levy Truth-In-Taxation Hearing (If Necessary) / Levy Adopted By City Council
- F. December 12, 2017** Property Tax Abatement Ordinances Considered / Adopted (Bonds)
- G. January 19, 2018** Preliminary Revenue Projections Are Reviewed By City Administrator
- H. January 22, 2018** City Administrator Completes Review Of Final Proposed Departmental Budgets
- I. February 27, 2018** Proposed FY 2019 Budget Presented To Mayor And City Council
- J. Budget Meetings**
- Wednesday, March 7 & Wednesday, March 14** Mayor And City Council, City Administrator, And Department Heads Meet To Review Respective Departmental Budgets
- K. April 6, 2018** Proposed Budget Available For Public Inspection At City Hall
- L. April 24, 2018** Public Hearing On Proposed FY 2019 Budget
- M. April 24, 2018** Adoption Of FY 2019 Budget And 5 Year CIP
- N. May 23, 2018** Approved FY 2019 Budget To Be Filed With DuPage County Clerk
- O. July 22, 2018** 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 2019 Budget are discussed and worksheets are distributed. The Budget calendar and adoption schedule are determined for the FY 2019 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 2019 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 2019 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 68% of the City's General Fund budget. All revisions and changes resulting from these meetings will be incorporated in the final proposed FY 2019 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 2019 Budget will be filed with the DuPage County Clerk as required by State Statute within 30 days of adoption.
- O. The FY 2019 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 2019 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)

Sergeants (4.0)

Patrol Officers (14.0)

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 (2.0)

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)

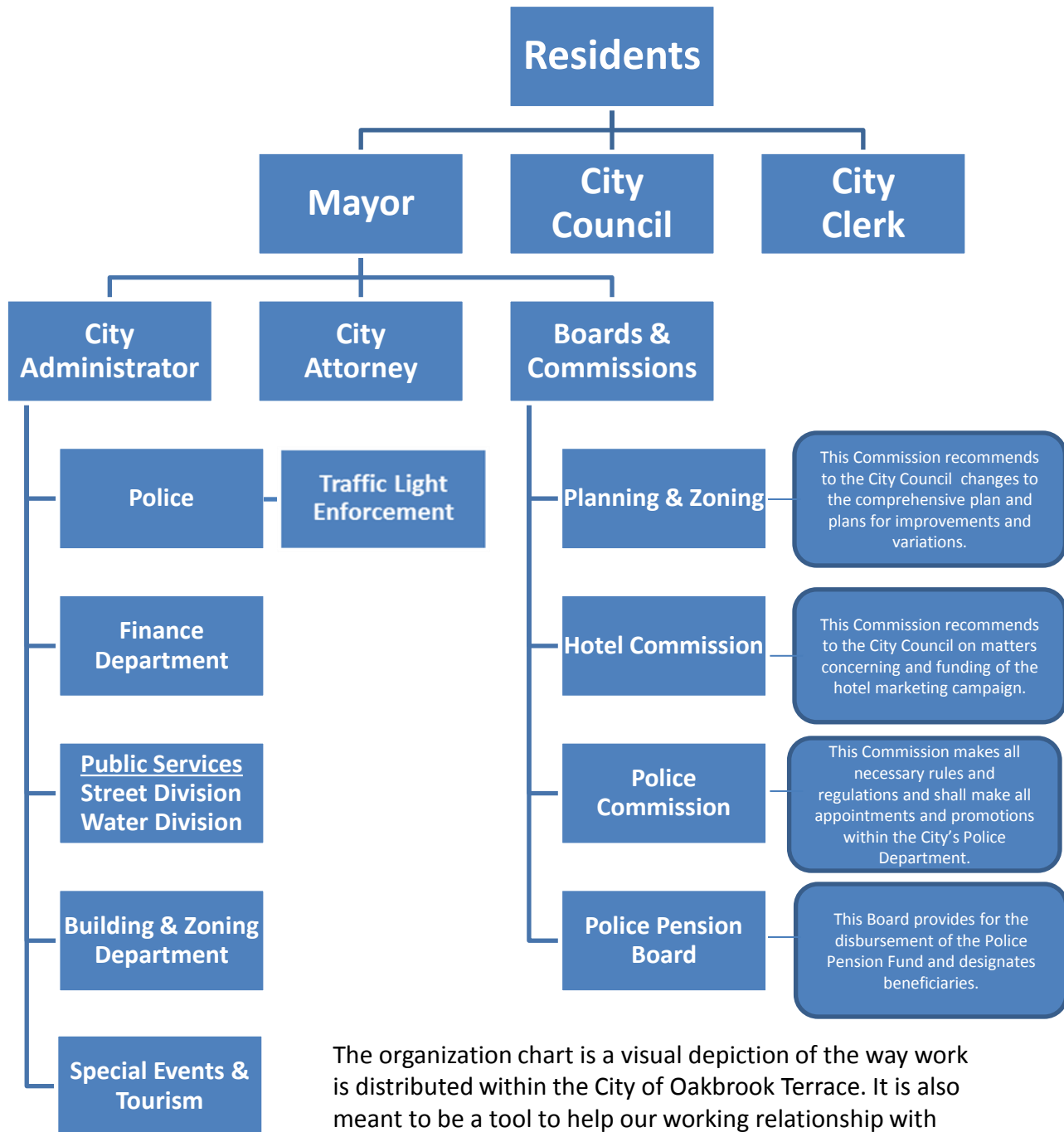
\* FTE = Full-Time Equivalent

	Authorized 2016-2017	Authorized 2017-2018	Proposed 2018-2019	Adopted FY 2018-2019 Base Salary	
<b><u>GENERAL FUND - Full-Time Positions</u></b>					
City Administrator	0.5	0.5	0.5	\$ 66,939	
Assistant to the Mayor and Administrator	1	1	1	89,411	
Administrative Coordinator / Deputy Clerk	1	1	1	70,402	
Administrative Assistant / Deputy Clerk	1	1	0	-	(1)
Public Services Director	0.5	0.5	0.5	61,063	
Maintenance Worker II	3	3	2	137,368	(2)
Maintenance Worker II/Mechanic	0	0	1	71,837	(2)
Building and Zoning Administrator	1	1	1	113,509	
Building and Zoning Administrative Secretary	1	1	1	45,418	
Assistant to the Building and Zoning Administrator	1	1	1	58,749	
Code Enforcement Officer	0	1	1	57,468	(3)
Assistant Finance Director	1	0	0	-	(4)
Finance Director	0.5	0.5	0.5	66,939	
Finance Coordinator	1	1	1	72,035	
Chief of Police	1	1	1	131,774	
Deputy Chief of Police	1	0	0	-	(5)
Police Sergeant	4	4	4	427,043	
Police Officer	14	14	14	1,196,949	
Records Supervisor	1	1	1	74,711	
Community Service Officer	1	1	1	52,805	
Police Records Specialist	2	2	3	158,605	(6)
<b><u>WATER FUND - Full-Time Positions</u></b>					
Public Services Director	0.5	0.5	0.5	61,063	
Water Operator	2	2	2	149,422	
<b>Total Full-Time Employees</b>	<b>39</b>	<b>38</b>	<b>38</b>	<b>\$ 3,163,512</b>	
<b><u>GENERAL FUND - Part-Time Positions</u></b>					
Administrative Assistant	0	1	1	26,256	(1)
Financial Analyst			1	35,195	(7)
Office/Accounting Assistant	1	0	0	-	(8)
Seasonal Employee	2	2	2	20,500	
Office Assistant - Police	8	8	8	57,682	
<b><u>WATER FUND - Part-Time Positions</u></b>					
Office/Accounting Assistant	1	1	1	27,303	
<b>Total Part-Time Employees</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>\$ 166,937</b>	
<b>Total Salaries</b>				<b>\$ 3,330,449</b>	

**Notes:**

- (1) The Administrative Assistant/Deputy Clerk position changed from full-time to part-time status for FY 2018.
- (2) A Maintenance Worker position was upgraded to Maintenance Worker/Mechanic for FY 2019
- (3) The Code Enforcement Officer was added beginning May 1, 2017. This position was contractual in the past.
- (4) The Assistant Finance Director position was eliminated in FY 2018 due to reorganization.
- (5) The Deputy Police Chief position was eliminated in FY 2018 due to reorganization.
- (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.
- (8) The Part-time Accounting Position in the General Fund was eliminated in FY 2018 due to reorganization.

# City of Oakbrook Terrace Organization Chart Fiscal Year Ended April 30, 2019



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  
2018-2019 ADOPTED BUDGET  
ALL FUND SUMMARY OF REVENUES/EXPENDITURES  
AND  
CHANGES IN FUND BALANCE**

FUND	Actual 15/16	Actual 16/17	Budget 17/18	Projected Year End 17/18	Adopted Budget 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Est To Adopted
<b>GENERAL</b>							
Beginning Balance	5,624,707	6,152,324	6,661,041	6,661,041	7,227,254	8.5%	8.5%
Revenues	7,555,747	7,756,087	9,252,916	9,133,862	9,835,009	6.3%	7.7%
Expenses	7,028,127	7,247,372	8,412,469	8,567,649	9,070,581	7.8%	5.9%
Difference	527,620	508,715	840,447	566,213	764,428	-9.0%	35.0%
Transfer to Other Funds					(2,765,000)	0.0%	0.0%
Ending Balance	6,152,324	6,661,041	7,501,488	7,227,254	5,226,680	-30.3%	-27.7%
<b>WATER</b>							
Beginning Balance*	4,680,198	4,768,264	4,801,157	4,801,157	4,778,210	-0.5%	-0.5%
Revenues	1,464,584	1,241,864	1,281,125	1,237,381	1,402,450	9.5%	13.3%
Expenses**	1,376,514	1,208,969	1,249,196	1,260,328	1,304,522	4.4%	3.5%
Difference	88,070	32,895	31,929	(22,947)	97,928	206.7%	-526.8%
Transfer from General Fund					1,665,000		
Ending Balance***	4,768,264	4,801,157	4,833,086	4,778,210	6,541,138	35.3%	36.9%
<b>MOTOR FUEL TAX</b>							
Beginning Balance	444,445	455,568	405,047	405,047	425,987	5.2%	5.2%
Revenues	55,200	55,961	56,556	59,089	59,151	4.6%	0.1%
Expenses	44,076	106,482	45,500	38,149	45,700	0.4%	19.8%
Difference	11,124	(50,521)	11,056	20,940	13,451	21.7%	-35.8%
Ending Balance	455,568	405,047	416,103	425,987	439,438	5.6%	3.2%
<b>SSA #2 DEBT SERVICE</b>							
Beginning Balance	1,249	936	570	570	232	-59.3%	-59.3%
Revenues	49,394	48,061	46,265	46,730	45,394	-1.9%	-2.9%
Expenses	49,708	48,427	47,068	47,068	45,748	-2.8%	-2.8%
Difference	(314)	(366)	(803)	(338)	(354)	-55.9%	4.7%
Ending Balance	936	570	(233)	232	(122)	-47.6%	-152.6%
<b>TOTAL BUSINESS DISTRICT</b>							
Beginning Balance	525,854	512,390	531,652	531,652	559,150	5.2%	5.2%
Revenues	465,886	527,209	504,100	548,445	548,445	8.8%	0.0%
Expenses	479,350	507,947	520,991	520,947	548,441	5.3%	5.3%
Difference	(13,464)	19,262	(16,891)	27,498	4	-100.0%	-100.0%
Transfer from General Fund					1,100,000	0.0%	0.0%
Ending Balance	512,390	531,652	514,761	559,150	1,659,154	222.3%	196.7%
<b>CAPITAL IMPROVEMENTS</b>							
Beginning Balance	4,031,841	516,753	1,730,100	1,730,100	2,901,135	67.7%	67.7%
Revenues	1,675,227	2,217,816	1,784,200	1,672,800	1,672,800	-6.2%	0.0%
Expenses	5,190,310	1,004,468	566,520	501,765	2,085,760	268.2%	315.7%
Difference	(3,515,083)	1,213,348	1,217,680	1,171,035	(412,960)	-133.9%	-135.3%
Ending Balance	516,753	1,730,100	2,947,781	2,901,135	2,488,175	-15.6%	-14.2%
<b>TOTAL ALL FUNDS</b>							
<b>BEGINNING FUND BALANCE</b>	\$ 15,308,294	\$ 12,406,235	\$ 14,129,567	\$ 14,129,567	\$ 15,891,968	12.5%	12.5%
<b>TOTAL REVENUES</b>	11,266,038	11,846,998	12,925,162	12,698,307	13,563,249	4.9%	6.8%
<b>TOTAL EXPENSES</b>	14,168,085	10,123,665	10,841,744	10,935,906	13,100,752	20.8%	19.8%
<b>DIFFERENCE</b>	(2,902,047)	1,723,333	2,083,418	1,762,401	462,497	-77.8%	-73.8%
<b>ENDING FUND BALANCES</b>	\$ 12,406,235	\$ 14,129,567	\$ 16,212,986	\$ 15,891,968	\$ 16,354,463	0.9%	2.9%

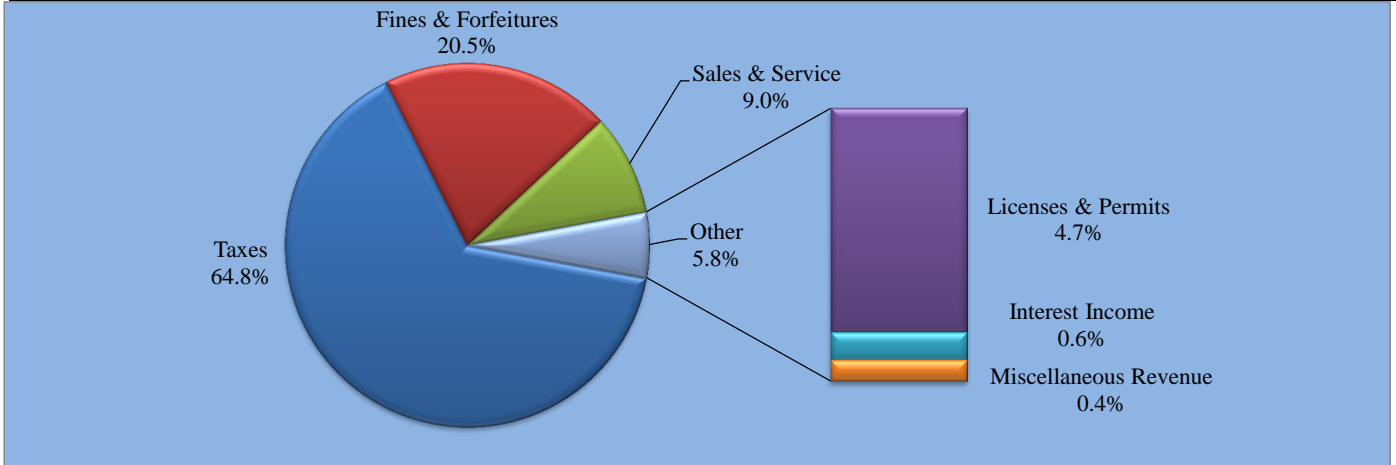
\* FY 2016 Beginning Balance restated due to GASB 67 & GASB 68 implementation

\*\*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 2018-2019 Adopted Budget

	General Fund	SSA #2 Debt Service	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Taxes	6,063,017	45,394	1,657,000	545,000	54,951	420,000	8,785,362
Sales & Service	257,150					962,150	1,219,300
Licenses & Permits	643,200						643,200
Fines & Forfeitures	2,758,800					17,400	2,776,200
Miscellaneous Revenue	55,842					2,900	58,742
Interest Income	57,000		15,800	3,445	4,200		80,445
<b>Totals</b>	<b>\$ 9,835,009</b>	<b>\$ 45,394</b>	<b>\$ 1,672,800</b>	<b>\$ 548,445</b>	<b>\$ 59,151</b>	<b>\$ 1,402,450</b>	<b>\$ 13,563,249</b>

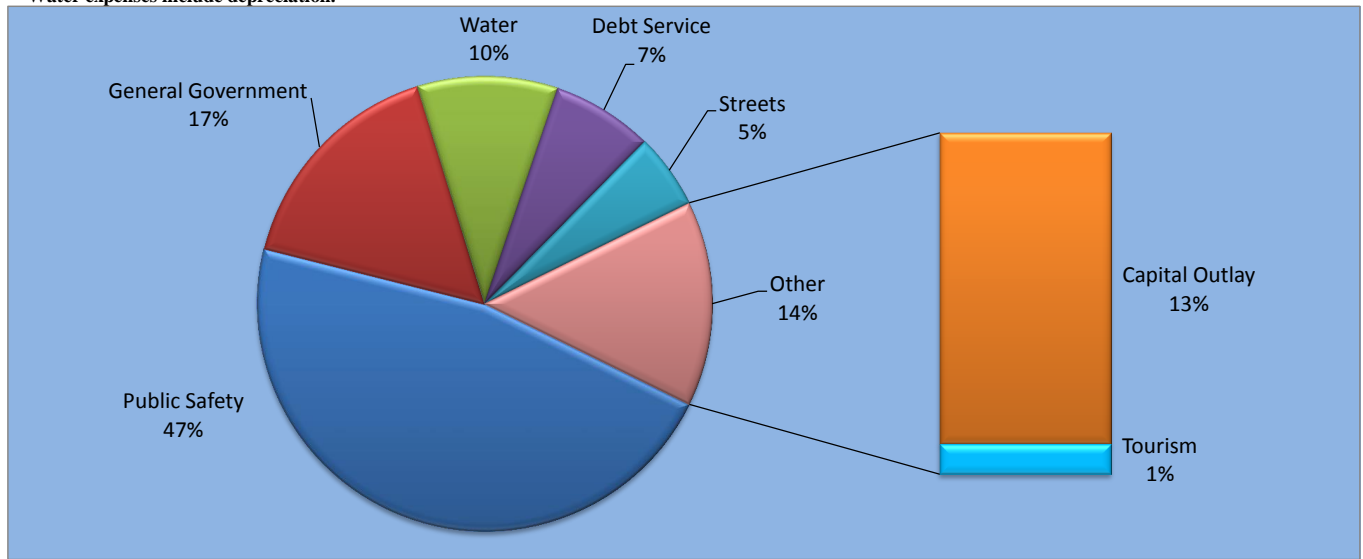


**Taxes represent 65% of total revenues for Fiscal Year 2018-19.**

## All Fund Expenditure/Expense Summary Fiscal Year 20187-2019 Adopted Budget

	General Fund	SSA #2 Debt Service	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Capital Outlay			\$ 1,740,310				\$ 1,740,310
Public Safety	6,106,351						6,106,351
General Government	2,141,319						2,141,319
Debt Service		45,748	345,450	548,441			939,639
Public Services - Streets	653,778				45,700		699,478
Public Services - Water*						1,304,522	1,304,522
Tourism	169,133						169,133
<b>Totals</b>	<b>\$ 9,070,581</b>	<b>\$ 45,748</b>	<b>\$ 2,085,760</b>	<b>\$ 548,441</b>	<b>\$ 45,700</b>	<b>\$ 1,304,522</b>	<b>\$ 13,100,752</b>

\*Water expenses include depreciation.



**Public Safety represents 47% of all Fiscal Year 2018/19 expenditures.**

*City of Oakbrook Terrace, Illinois*

Comparison of Revenues

Description	Actual FY 2017	Amended Budget FY 2018	Estimated Revenues FY 2018	Adopted Budget FY 2019	% Change From FY 18 Estimate
<b>General Fund</b>					
Taxes					
Property - Police Pension	930,468	953,924	951,600	979,534	2.9%
Sales Taxes	2,330,499	1,943,507	1,818,000	1,818,000	0.0%
Use Tax	52,524	53,990	53,990	56,124	4.0%
Electric Utility Taxes	150,000	150,000	150,000	-	-100.0%
Telecommunication Utility Taxes	585,704	608,000	580,000	570,000	-1.7%
Income Tax	201,210	215,534	192,060	204,437	6.4%
Replacement Tax	3,550	2,662	2,769	3,097	11.8%
Road and Bridge Tax	2,175	2,000	4,100	4,100	0.0%
Amusement Tax	261,380	245,000	308,000	326,726	6.1%
Video Gaming	192,110	191,000	230,000	244,000	6.1%
Off-Track Betting Tax	158,744	240,000	250,000	250,000	0.0%
Hotel/Motel Tax	1,556,389	1,496,000	1,522,000	1,522,000	0.0%
Hotel Online Taxes	25,411	24,000	30,000	30,000	0.0%
Hotel/Motel Extended	89,969	95,000	55,000	55,000	0.0%
Licenses and Permits					
Liquor License	97,453	101,500	93,000	96,700	4.0%
Business Licenses	132,973	132,000	132,000	132,000	0.0%
Massage Licenses	2,000	2,000	2,000	2,000	0.0%
Bus. Registration Fee	4,225	4,200	5,000	5,000	0.0%
Contractor Registration Fee	25,400	26,000	25,000	25,000	0.0%
Video Gaming License	54,108	56,100	61,200	61,200	0.0%
Other Licenses	17,075	17,500	17,100	17,100	0.0%
Franchise Fees	76,747	79,622	79,200	79,200	0.0%
Building Permits	265,263	300,000	240,000	225,000	-6.3%
Fines and Fofeitures					
Tickets	8,340	9,300	11,200	11,200	0.0%
Towing Fees	46,000	47,000	35,000	35,000	0.0%
Red Light Camera Fines	-	1,800,000	1,800,000	2,600,000	44.4%
Court Fines	101,063	96,000	84,400	84,400	0.0%
Admin Adjud. Fees	300	500	4,300	1,000	-76.7%
Business License Registration Penalty	890	1,200	1,300	1,300	0.0%
E-Citation Tickets	1,187	1,100	900	900	0.0%
DUI Tech Fees	31,731	37,400	25,000	25,000	0.0%
Sales and Service					
Library Fees	3,439	4,000	3,500	3,500	0.0%
Rental Inspection Fees	13,600	12,750	12,750	12,750	0.0%
Zoning Fees	55,655	30,000	22,000	20,000	-9.1%
Report Fees	1,696	1,500	1,600	1,600	0.0%
Charges for Services	2,768	4,000	4,000	4,000	0.0%
Digital Sign Fees	90,000	90,000	90,000	90,000	0.0%
Antennae Income	113,655	119,338	119,400	125,300	4.9%
Miscellaneous Revenue					
Recreation Fees	470	450	900	900	0.0%
Auction Proceeds	-	2,000	-	-	DNA
Investment Income	20,617	14,000	57,000	57,000	0.0%
Miscellaneous Revenue	21,746	18,000	25,000	25,000	0.0%
July 4th Sponsor	16,750	18,000	26,500	22,000	-17.0%
Dept. Justice Vest Reimbursement	342	1,096	1,350	600	-55.6%
IL Safe Highway Reimbursement	5,556	-	-	-	DNA
IPRF Safety Grant	4,904	5,743	5,743	7,341	27.8%
<b>Total General Fund</b>	<b>7,756,087</b>	<b>9,252,916</b>	<b>9,133,862</b>	<b>9,835,009</b>	<b>7.7%</b>

*City of Oakbrook Terrace, Illinois*

Comparison of Revenues

Description	Actual FY 2017	Amended Budget FY 2018	Estimated Revenues FY 2018	Adopted Budget FY 2019	% Change From FY 18 Estimate
<b>SSA Debt Service #2</b>					
Taxes					
Property - Corporate SSA #2 Debt Service	48,061	46,265	46,730	45,394	-2.9%
<b>Total SSA Debt Service #2</b>	<b>48,061</b>	<b>46,265</b>	<b>46,730</b>	<b>45,394</b>	<b>-2.9%</b>
<b>Capital Improvement Fund</b>					
Taxes					
Home Rule Sales Tax	2,213,909	1,782,000	1,657,000	1,657,000	0.0%
Miscellaneous					
Investment Income	3,907	2,200	15,800	15,800	0.0%
<b>Total Capital Improvement Fund</b>	<b>2,217,816</b>	<b>1,784,200</b>	<b>1,672,800</b>	<b>1,672,800</b>	<b>0.0%</b>
<b>Total Business District Debt Service Accounts</b>					
Sales Tax	369,384	358,000	391,100	391,100	0.0%
Business District Tax	77,006	73,900	76,200	76,200	0.0%
Home Rule Sales Tax	79,944	71,700	77,700	77,700	0.0%
Interest Earnings	875	500	3,445	3,445	0.0%
<b>Total Business District</b>	<b>527,209</b>	<b>504,100</b>	<b>548,445</b>	<b>548,445</b>	<b>0.0%</b>
<b>Motor Fuel Tax Fund</b>					
Motor Fuel Tax	54,089	54,951	54,951	54,951	0.0%
Interest Earnings	1,872	1,605	4,138	4,200	1.5%
<b>Total Motor Fuel Tax</b>	<b>55,961</b>	<b>56,556</b>	<b>59,089</b>	<b>59,151</b>	<b>0.1%</b>
<b>Water and Sewer Fund</b>					
Taxes					
Electric Utility Tax	285,671	300,000	270,000	420,000	55.6%
Fines and Forfeitures					
Penalties/Fines	17,336	17,500	17,400	17,400	0.0%
Sales and Service					
Sale of Water	897,016	947,150	947,150	947,150	0.0%
Water Meter Sales	442	5,000	-	5,000	DNA
Tap on Fees	40,000	10,000		10,000	DNA
Miscellaneous Revenue					
Interest Earnings	1,002	875	2,731	2,800	2.5%
Miscellaneous Revenue	396	600	100	100	0.0%
<b>Total Water and Sewer</b>	<b>1,241,863</b>	<b>1,281,125</b>	<b>1,237,381</b>	<b>1,402,450</b>	<b>13.3%</b>
<b>Total Fund Revenue*</b>	<b>\$ 11,846,997</b>	<b>\$ 12,925,162</b>	<b>\$ 12,698,307</b>	<b>\$ 13,563,249</b>	<b>6.8%</b>

*City of Oakbrook Terrace, Illinois*

Comparison of Expenditures/Expenses

Description	Actual FY 2017	Amended Budget FY 2018	Estimated Expenditures/ Expenses FY 2018	Adopted Budget FY 2019	% Change from FY 18 Estimate
<b>General Fund</b>					
General Government					
Executive Management	\$ 973,359	\$ 962,344	\$ 948,231	\$ 901,761	-4.9%
Building and Zoning	414,818	496,593	532,773	554,724	4.1%
Finance Department	399,169	376,214	414,097	450,667	8.8%
Economic Development	191,288	189,000	187,000	234,167	25.2%
Subtotal	1,978,634	2,024,151	2,082,101	2,141,319	2.8%
Public Safety					
Police Department	4,533,222	4,721,620	4,663,406	5,063,674	8.6%
Police Commission	8,648	16,135	9,012	16,135	79.0%
Traffic Light Enforcement	1,500	878,731	1,016,437	1,026,542	1.0%
Subtotal	4,543,370	5,616,486	5,688,855	6,106,351	7.3%
Public Services - Street Division	555,472	606,549	631,560	653,778	3.5%
Culture & Recreation					
Tourism	169,896	165,283	165,133	169,133	2.4%
<b>Total General Fund</b>	<b>7,247,373</b>	<b>8,412,469</b>	<b>8,567,649</b>	<b>9,070,581</b>	<b>5.9%</b>
<b>Capital Improvement Fund</b>					
Capital Outlay	650,280	221,170	156,415	1,740,310	1012.6%
Debt Service	354,188	345,350	345,350	345,450	0.0%
<b>Total Capital Improvement Fund</b>	<b>1,004,468</b>	<b>566,520</b>	<b>501,765</b>	<b>2,085,760</b>	<b>315.7%</b>
<b>Debt Service SSA #2 Fund</b>	48,427	47,068	47,068	45,748	-2.8%
<b>Total Business District Funds</b>	507,947	520,991	520,947	548,441	5.3%
<b>Motor Fuel Tax Fund</b>	106,482	45,500	38,149	45,700	19.8%
<b>Water Fund*</b>	1,208,970	1,249,196	1,260,328	1,304,522	3.5%
<b>Total Fund Expenditures</b>	<b>\$ 10,123,667</b>	<b>\$ 10,841,744</b>	<b>\$ 10,935,906</b>	<b>\$ 13,100,752</b>	<b>19.8%</b>

\*Includes actual depreciation expense for FY 2017 and estimated depreciation for FY 18 and FY 19.

# City of Oakbrook Terrace, Illinois

## All Governmental Fund Types

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

#### Adopted Budget for the Year Ended April 30, 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	7,227,252	2,901,137	559,150	231	425,987	11,113,757	
<b>Ending April 30 - Projected</b>	<b>\$ 5,226,680</b>	<b>\$ 2,488,177</b>	<b>\$ 1,659,154</b>	<b>\$ (123)</b>	<b>\$ 439,438</b>	<b>\$ 9,813,326</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, 2018

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	\$ 4,076,600	\$ 1,657,000	\$ 153,900	\$ 46,730			\$ 5,934,230	52%
Intergovernmental	2,070,919		391,100			54,951	2,516,970	22%
Licenses & Permits	654,500						654,500	6%
Fines & Forfeits	1,962,100						1,962,100	17%
Charges for Services	253,250						253,250	2%
Investment Income	57,000	15,800	3,445			4,138	80,383	1%
Miscellaneous	59,493						59,493	1%
<b>Total Revenue</b>	<b>9,133,862</b>	<b>1,672,800</b>	<b>548,445</b>	<b>46,730</b>		<b>59,089</b>	<b>11,460,926</b>	<b>100%</b>
<b>Expenditures</b>								
<b>Current</b>								
General Government	2,082,101						2,082,101	21%
Public Safety	5,688,855						5,688,855	59%
Public Services	631,560					38,149	669,709	7%
Tourism	165,133						165,133	2%
Capital Outlay		156,415					156,415	2%
Debt Service		345,350	548,441	47,068			940,859	10%
<b>Total Expenditures</b>	<b>8,567,649</b>	<b>501,765</b>	<b>548,441</b>	<b>47,068</b>		<b>38,149</b>	<b>9,703,072</b>	<b>100%</b>
Excess (Deficiency) of Revenue Over Expenditures	566,213	1,171,035	4	(338)		20,940	1,757,854	
<b>Fund Balances</b>								
Beginning May 1 - Projected	6,661,039	1,730,102	559,150	569		405,047	9,355,907	
<b>Ending April 30 - Projected</b>	<b>\$ 7,227,252</b>	<b>\$ 2,901,137</b>	<b>\$ 559,154</b>	<b>\$ 231</b>		<b>\$ 425,987</b>	<b>\$ 11,113,761</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, 2018

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	\$ 4,002,924	\$ 1,782,000	\$ 145,600	\$ 46,265		\$ 5,976,789	51%
Intergovernmental	2,217,693		358,000		54,951	2,630,644	23%
Licenses & Permits	718,922					718,922	6%
Fines & Forfeits	1,992,500					1,992,500	17%
Charges for Services	261,588					261,588	2%
Investment Income	14,000	2,200	500		1,605	18,305	0%
Miscellaneous	45,289					45,289	0%
<b>Total Revenue</b>	<b>9,252,916</b>	<b>1,784,200</b>	<b>504,100</b>	<b>46,265</b>	<b>56,556</b>	<b>11,644,037</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Current</b>							
General Government	2,024,151					2,024,151	21%
Public Safety	5,616,486					5,616,486	59%
Public Services	606,549				45,500	652,049	7%
Tourism	165,283					165,283	2%
Capital Outlay		221,170				221,170	2%
Debt Service		345,350	520,991	47,068		913,409	10%
<b>Total Expenditures</b>	<b>8,412,469</b>	<b>566,520</b>	<b>520,991</b>	<b>47,068</b>	<b>45,500</b>	<b>9,592,548</b>	<b>100%</b>
Excess (Deficiency) of Revenue Over Expenditures	840,447	1,217,680	(16,891)	(803)	11,056	2,051,489	
<b>Fund Balances</b>							
Beginning May 1 - Projected	6,661,041	1,730,100	531,652	570	405,047	9,328,410	
<b>Ending April 30 - Projected</b>	<b>\$ 7,501,488</b>	<b>\$ 2,947,780</b>	<b>\$ 514,761</b>	<b>\$ (233)</b>	<b>\$ 416,103</b>	<b>\$ 11,379,899</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, 2017 (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	\$ 3,950,175	\$ 2,213,909	\$ 526,334	\$ 48,061		\$ 6,738,479	64%
Intergovernmental	2,589,958				54,089	2,644,047	25%
Licenses & Permits	675,245					675,245	6%
Fines & Forfeits	189,511					189,511	2%
Charges for Services	280,813					280,813	3%
Investment Income	20,617	3,907	875		1,872	27,271	0%
Miscellaneous	49,768					49,768	0%
<b>Total Revenue</b>	<b>7,756,087</b>	<b>2,217,816</b>	<b>527,209</b>	<b>48,061</b>	<b>55,961</b>	<b>10,605,134</b>	<b>100%</b>
<b>Expenditures</b>							
Current							
General Government	1,978,634					1,978,634	22%
Public Safety	4,543,370					4,543,370	51%
Public Services	555,472				106,482	661,954	7%
Tourism	169,896					169,896	2%
Capital Outlay		650,280				650,280	7%
Debt Service		354,188	507,947	48,427		910,562	10%
<b>Total Expenditures</b>	<b>7,247,372</b>	<b>1,004,468</b>	<b>507,947</b>	<b>48,427</b>	<b>106,482</b>	<b>8,914,696</b>	<b>100%</b>
Excess (Deficiency) of Revenue Over Expenditures	508,715	1,213,348	19,262	(366)	(50,521)	1,690,438	
Fund Balances							
Beginning May 1 - Actual	6,152,324	516,754	512,390	935	455,569	7,637,972	
<b>Ending April 30 - Actual</b>	<b>\$ 6,661,039</b>	<b>\$ 1,730,102</b>	<b>\$ 531,652</b>	<b>\$ 569</b>	<b>\$ 405,048</b>	<b>\$ 9,328,410</b>	

# City of Oakbrook Terrace, Illinois

## Business Type Activities - Water Fund

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

Actual FY 2016 through Adopted for FY 2019

Description	FY 2016	FY 2017	FY 2018	FY 2019	% Change
	Actual	Actual	Estimated	Adopted	from FY 18 Estimate
<b>Revenue</b>					
Charges for Services					
User Charges	886,074	897,016	947,150	947,150	0.0%
Connection Charges	283,000	40,000	-	10,000	DNA
Water Meters	-	442	-	5,000	DNA
Penalties/Fines	17,636	17,336	17,400	17,400	0.0%
Non-Operating Revenues					
Electric Utility Tax	274,371	285,671	270,000	420,000	55.6%
Investment Income	352	1,002	2,731	2,800	2.5%
Miscellaneous	3,151	396	100	100	0.0%
<b>Total Revenues</b>	<b>1,464,584</b>	<b>1,241,863</b>	<b>1,237,381</b>	<b>1,402,450</b>	<b>13.3%</b>
<b>Expenses</b>					
Public Services - Water Division*	1,376,514	1,208,970	1,260,328	1,304,522	3.5%
<b>Total Expenses</b>	<b>1,376,514</b>	<b>1,208,970</b>	<b>1,260,328</b>	<b>1,304,522</b>	<b>3.5%</b>
Net Income (Loss)	88,070	32,893	(22,947)	97,928	-526.8%
Other Financing Sources (Uses)					
Transfers In				1,665,000	
Total Other Financing Sources (Uses)	-	-	-	1,665,000	
Net Change in Net Position	88,070	32,893	(22,947)	1,762,928	
Net Position					
Beginning May 1 - Projected**	4,680,198	4,768,268	4,801,161	4,778,214	-0.5%
<b>Ending April 30 - Projected</b>	<b>4,768,268</b>	<b>4,801,161</b>	<b>4,778,214</b>	<b>6,541,142</b>	<b>36.9%</b>

\*includes depreciation expenses

# City of Oakbrook Terrace, Illinois

## Fund Balances of Governmental Funds

Last Ten Fiscal Years

April 30, 2017

Fiscal Year	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Pre-GASB 54*</b>										
<b>General Fund</b>										
Reserved										
Reserved for Prepaid Items							\$ 73,188	\$ 146,697	\$ 158,156	\$ 139,097
Reserved for Advances							47,258			
Unreserved										
Undesignated							2,813,423	2,403,203	2,471,416	3,021,372
Total General Fund							<u>2,933,869</u>	<u>2,549,900</u>	<u>2,629,572</u>	<u>3,160,469</u>
<b>All Other Governmental Funds</b>										
Reserved										
Reserved for Advances, Reported In:										
Capital Improvement Funds							116,397	233,389	233,389	334,000
Reserved for Business District, Reported In:										
Business District Fund							215,170			
Unreserved										
Undesignated, Reported In:										
Special Revenue Funds							453,357	439,166	446,509	423,561
Debt Service Funds							932	866	795	685
Capital Projects Funds							6,246,414	5,408,160	7,428,542	4,396,154
Total All Other Governmental Funds							<u>7,032,270</u>	<u>6,081,581</u>	<u>8,109,235</u>	<u>5,154,400</u>
Total All Governmental Funds							<u>9,966,139</u>	<u>8,631,481</u>	<u>10,738,807</u>	<u>8,314,869</u>
<b>Post GASB 54*</b>										
<b>General Fund</b>										
Nonspendable										
Prepaid Items	201,243	196,598	161,489	121,216	218,118	170,937	73,188			
Inventories	39,801	33,719	35,295	38,701	39,465	48,856	47,258			
Restricted for										
DUI Equipment	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	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>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	405,047	455,568	444,443	423,333	422,066	468,497	453,357			
Debt Service	532,220	513,326	527,103	549,952	154,568	1,417	932			
Committed to										
Capital Improvements	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>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>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, 2017

Fiscal Year	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Revenues</b>										
Taxes	\$ 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	\$ 5,852,828
Intergovernmental	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	2,490,924
Charges for Services	77,158	30,107	70,453	45,743	64,715	68,487	106,232	28,140	137,560	171,929
Fines and Forfeitures	187,134	233,507	300,198	371,837	354,200	355,087	420,588	290,467	304,648	198,513
Fees, Licenses & Permits	646,509	752,595	628,094	589,650	629,869	574,476	462,675	419,880	411,601	430,229
Investment Income	27,275	35,384	(51,087)	35,816	48,278	63,953	55,909	102,989	202,274	382,993
Miscellaneous	284,535	304,420	265,638	150,232	239,978	160,478	132,180	270,808	150,855	149,111
<b>Total Revenues</b>	<b>10,605,137</b>	<b>9,801,455</b>	<b>9,421,243</b>	<b>8,931,398</b>	<b>9,031,047</b>	<b>8,730,146</b>	<b>8,058,193</b>	<b>7,690,273</b>	<b>9,254,511</b>	<b>9,676,527</b>
<b>Expenditures</b>										
General Government	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	2,176,125
Public Safety	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	3,131,380
Public Services	663,454	587,276	634,206	618,875	541,423	566,274	538,731	630,563	671,848	665,446
Tourism	169,897	168,873	201,514	259,324	232,400	228,438	209,778	240,097	248,734	260,259
Capital Outlay	650,281	4,837,671	4,375,050	2,059,131	578,538	439,030	231,173	2,502,208	4,922,916	1,702,874
Debt Service										
Principal	550,000	505,000	465,000	405,000	200,000	520,000	465,000	872,683	366,790	350,650
Interest	360,563	376,695	389,230	393,859	420,717	380,996	323,137	282,390	129,527	89,511
<b>Total Expenditures</b>	<b>8,914,700</b>	<b>12,791,574</b>	<b>12,052,301</b>	<b>9,118,639</b>	<b>10,944,947</b>	<b>7,307,926</b>	<b>10,950,681</b>	<b>9,797,599</b>	<b>11,825,174</b>	<b>8,376,245</b>
Excess (Deficiency) of Revenues over Expenditures	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)	1,300,282
<b>Other Financing Sources (Uses)</b>										
Bond Proceeds				3,695,000	3,910,000		4,255,000		5,000,000	
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)			600,000
Transfers Out			(1,291)	(341,161)	(27,594)	(284,098)			(5,399)	(600,000)
<b>Total Other Financing Sources (Uses)</b>				<b>86,066</b>	<b>3,885,864</b>		<b>4,227,146</b>		<b>4,994,601</b>	
<b>Net Change in Fund Balance</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>1,300,282</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>										
Total Expenditures	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	8,376,245
Less Capital Outlay	(783,845)	(4,878,184)	(4,403,834)	(2,113,972)	(560,426)	(367,031)	(150,387)	(2,353,199)	(4,831,961)	(1,551,794)
Net Noncapital Expenditures	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	6,824,451
Total Debt Service	910,563	881,695	854,230	798,859	620,717	900,996	788,137	1,155,073	496,317	440,161
<b>Percentage of Debt Service to Noncapital Expenditures</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>6.45%</b>
<b>Percentage of Debt Service to Capital Expenditures</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>	<b>28.36%</b>

Data Source - Audited Financial Statements

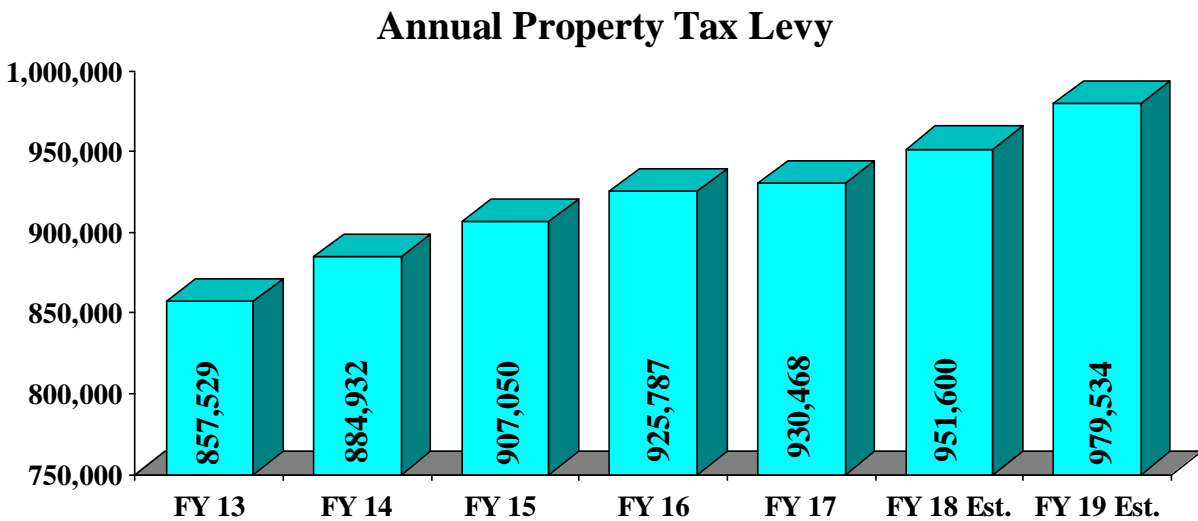
For the fiscal year ended April 30, 2017, total General Fund revenues were \$7.8 million, representing a 3% increase of \$200,342 from fiscal year 2016. For the current fiscal year ending April 30, 2018, General Fund revenues are estimated at \$9,133,862 million, while fiscal year 2019 revenues are projected at \$9,835,009 representing an increase of \$701,147 over the current year. This increase is due to the revenue from the newly created Traffic Light Enforcement division. Two (2) red light cameras were installed at the corner of Route 83 and 22<sup>nd</sup> Street in August of 2017.

**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. The City is no longer able to rely on property taxes as a key revenue source for non-pension related expenditures.

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 2017 levy was 2.1%, plus any capture from new property growth.

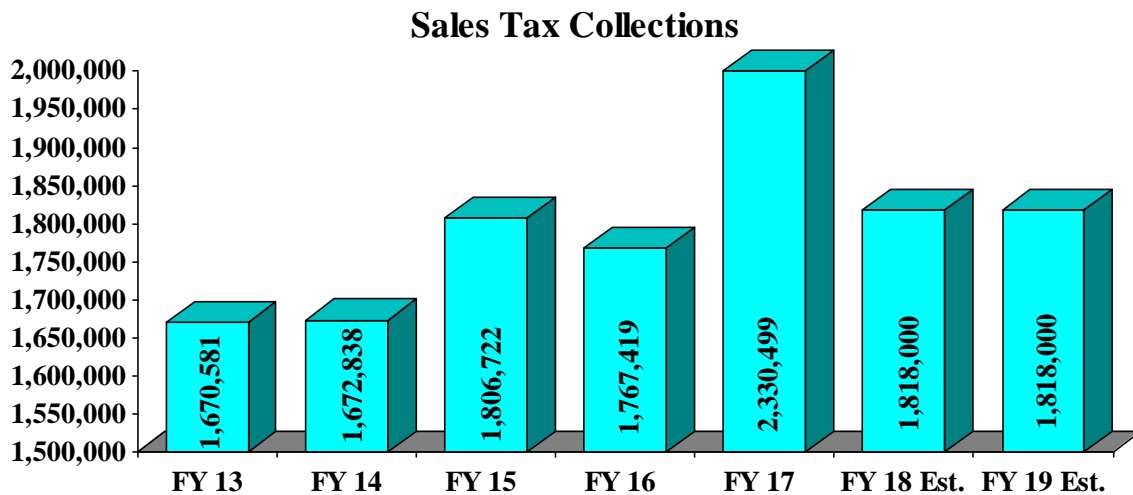
The Police Pension 2017 actuarial recommended amount of \$1,115,355 exceeds the amount that can be levied under the City’s own mandated Property Tax Cap by \$135,821. Accordingly, the City levied \$979,534 for the 2017 levy of which the City will receive actual property taxes for in FY 2019. Fiscal year 2017 Police Pension property taxes were \$930,468 representing an increase of \$4,681 over the total property taxes for 2016.

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

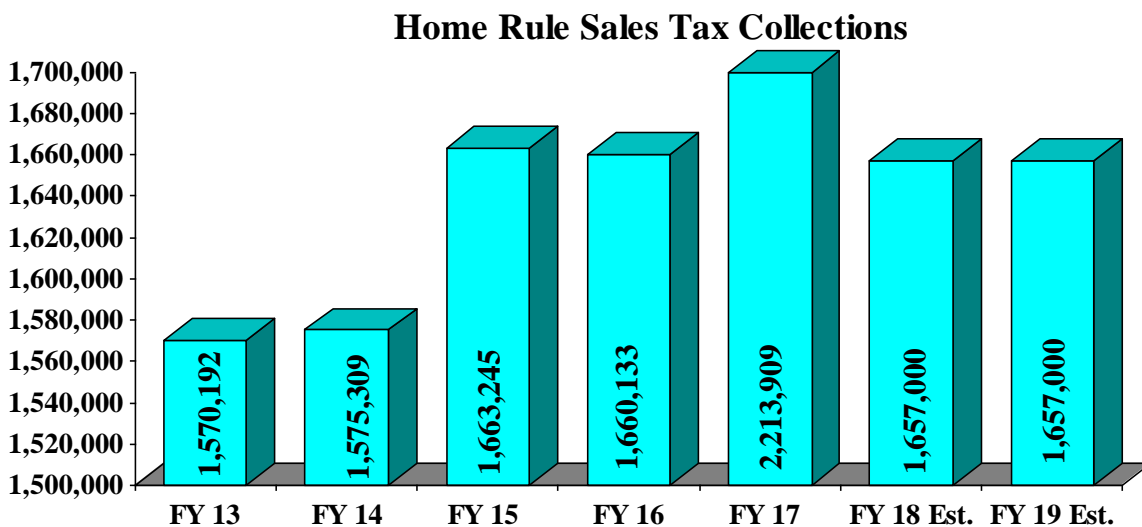


**Sales Tax:** The City’s share of the State sales tax (1%) represents the second largest revenue source in the General Fund. The sales tax is collected by the State and distributed back to the municipalities on a point of sale basis. For the fiscal year ended April 30, 2017, sales tax totaled \$2,330,499 which is the highest amount collected on record. FY 2017 sales taxes increased by almost 32% or \$563,079 from FY 2016 due to a one-time audit finding issued 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 \$1,818,000 for FY 2018 and the same amount for FY 2019.

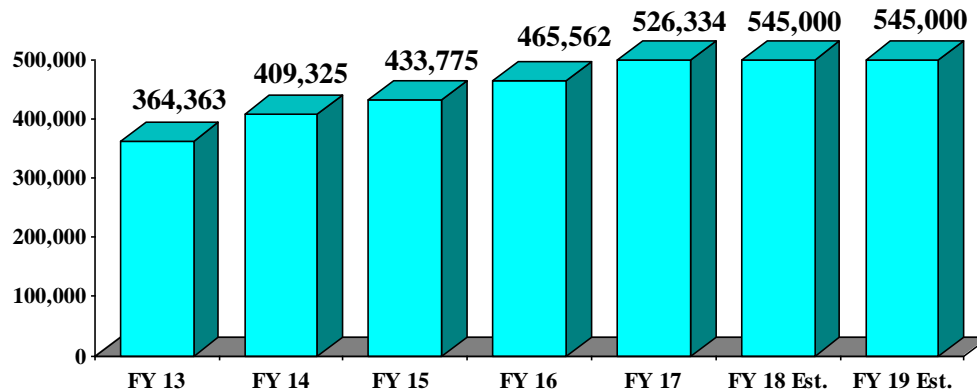


**Home Rule Sales Tax:** Pursuant to Council direction, the revenue from the home rule sales tax will be allocated to the Capital Improvement Fund, not the General Fund. FY 2017 home rule sales taxes of \$2.2 million were the highest on record and represented a \$553,775 or 33% increase over the prior year. This one-time increase was due to an audit finding issued by the Illinois Department of Revenue. The chart below reflects the actual home rule sales taxes received for the past five (5) years as well as an estimate of \$1,657,000 for FY 2018 and the same amount for FY 2019. The State of Illinois began assessing a 2% administrative fee on all locally imposed taxes in July of 2017. To date, the State of Illinois has withheld \$20,842 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 FY 2012 through FY 2017 and estimates for FY 2018 and FY 2019.

**Business District Tax Collections - including MROT, Home Rule, and Business District**

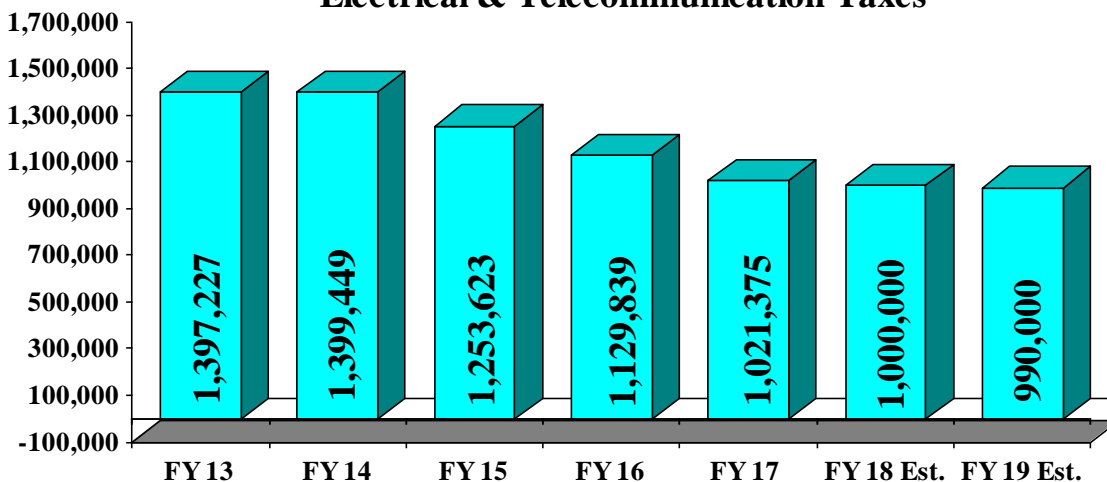


**Utility (Electric) / Telecommunication Tax:** A 5% tax is imposed on the consumers of electricity within the corporate limits of the City. Prior to FY 2013, all electric utility tax receipts were allocated to the Capital Improvement Fund to help pay for debt service and capital expenditures. However, in an effort to improve the Water Fund’s cash flow and to subsidize debt service payments, electrical utility taxes were reallocated to the Water Fund beginning in FY 2013. 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 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 2017 totaled \$1,021,375. Of that total, \$585,704 was for telecommunications portion and \$435,671 represented the electrical tax portion. Included in the chart below, is a combination of electric utility tax and telecommunication tax. Estimates for FY 2018 equal \$1 million and the projection for FY 2019 is \$990,000.

**Electrical & Telecommunication Taxes**





**Other State Shared Taxes:** These taxes include the income tax, local use tax, personal property replacement tax, and the motor fuel tax (MFT). These taxes are distributed by the State to municipalities on a per capita basis. For budgetary purposes, the City uses the estimates prepared by the Illinois Municipal League (IML) from information they obtain from the Illinois Department of Revenue. The IML calculates estimates based on economic projections, which seems to be historically consistent with actual receipts. State Income Tax collections for FY 2017 were \$201,210. The City expects a 5% decrease in State Income Tax for FY 2018 with \$192,060 estimated; this decrease is based upon IML projections. The IML expects income taxes to slightly increase in FY 2019 with \$204,437 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 2017 totaled \$54,089 and are estimated at \$54,951 for FY 2018 and the same amount for FY 2019. Back in FY 2011, the City began using MFT funds to pay for snow removal labor and materials and this practice continues through FY 2019.

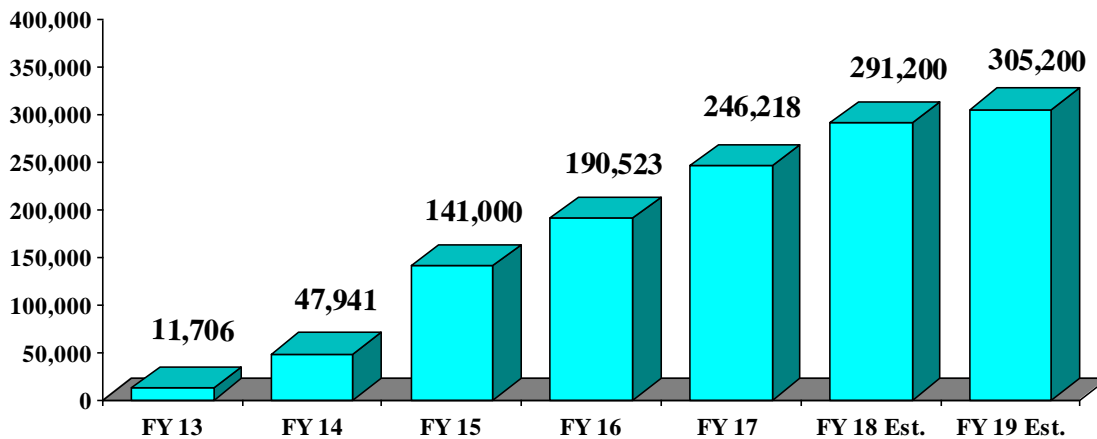
**Licenses, Permits and Fees:** This category includes business and liquor licenses, and building permits. Business and liquor licenses are renewed annually, with business licenses generating \$132,973 and liquor licenses generating \$97,453 for FY 2017. Revenue for building permits were \$265,263 for FY 2017. The building permit estimated revenue for FY 2018 is \$240,000, while \$225,000 is estimated for FY 2019.

**Amusement Tax:** Amusement Taxes totaled \$261,380 in FY 2017 representing a 7% or \$16,244 increase from FY 2016. Amusement Tax receipts for FY 2018 are estimated to be \$308,000 and \$326,725 for FY 2019. The City collects the Amusement Tax from Drury Lane Theater, Jus Fun Amusements, and Redbox. On April 1, 2018 the Amusement Tax rate reverts back to 5%, which is reflected in the higher projection for FY 2019.

**Administrative Towing Fee:** The Administrative Towing Fee was approved by the City Council at a rate of \$500 per tow with an effective date of January 1, 2010. For FY 2017, the City collected \$46,000 in towing fees. In FY 2018 Administrative Towing revenues are expected to be \$35,000 and the same amount for FY 2019.

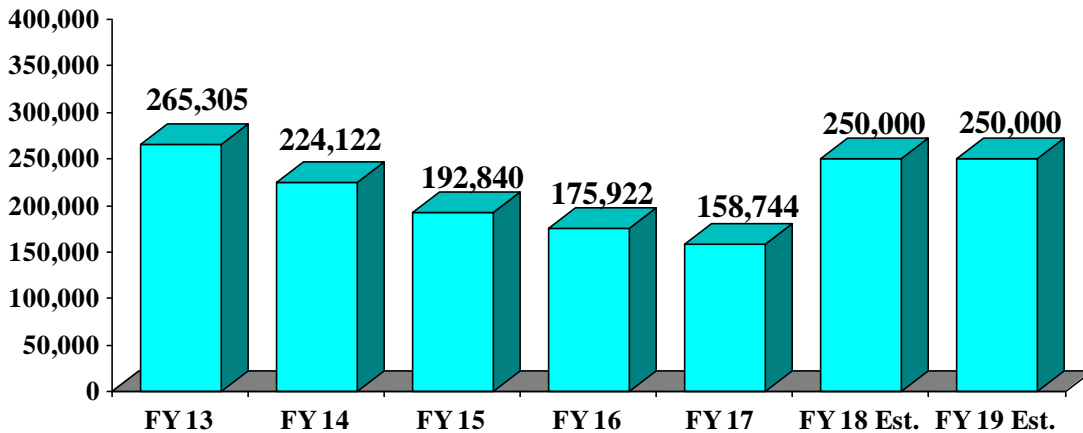
**Video Gaming Taxes & Licenses:** Back in April of 2012, the Council approved video gaming. Video gaming taxes and licenses totaled \$246,218 in FY 2017. Now the City has 12 establishments and 60 machines offering video gaming. For FY 2018 the City projects \$291,200 in video gaming taxes and \$305,200 for FY 2019.

**Video Gaming Taxes & Licenses**



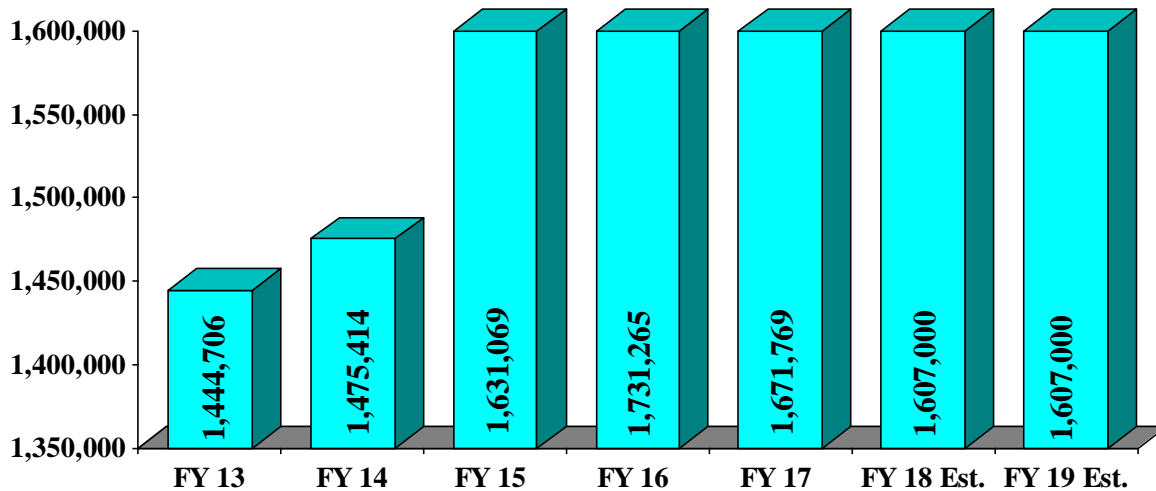
**Off-Track Betting (OTB) Host Fee:** The local OTB host fee is set at a rate of one percent (1%) of gambling revenue by State law. For FY 2017, it generated \$158,744 in revenue for the City, which was \$17,178 lower than the prior year. The chart below illustrates actual host fee receipts for the past five (5) fiscal years, and the estimates for FY 2018 and FY 2019. 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.

**OTB Host Fees**



**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 2017, the combined hotel/motel taxes generated \$1,671,769 or 22% of total General Fund revenues, representing a decrease of \$59,495 or 3% from FY 2016. For FY 2018, the City is estimating the total from both taxes to be at \$1.6 million, and the same amount for FY 2019. One of the City’s hotels, LaQuinta, closed in August 2016 due to a fire. The property is currently for sale and will most likely remain a hotel. Due to the temporary closure of the hotel, projections for FY 2018 and FY 2019 were reduced.

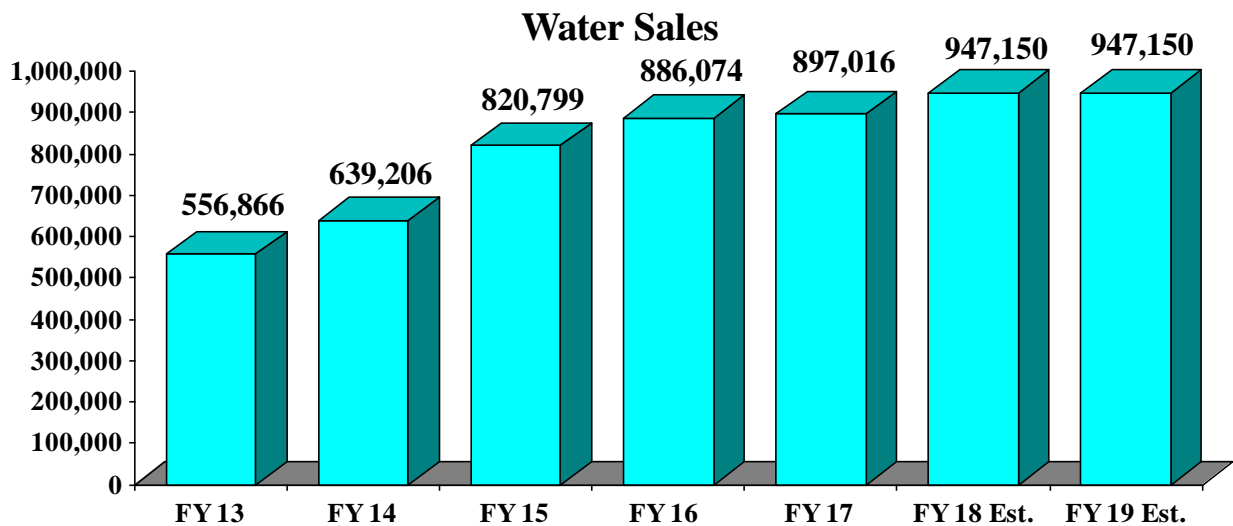
**Hotel and Extended Stay Taxes**



**Water Sales:** User charges fund the cost of supplying and distributing potable water to certain residents and businesses within the community. The water rate has been established to cover the cost of obtaining a monthly allotment of Lake Michigan water from the DuPage Water Commission, and general water operations, but not debt service payments. Water revenue from user charges totaled \$897,016 for FY 2017. Revenues from the sale of water are estimated at \$947,150 for FY 2018 and the same amount for FY 2019.

The City’s last water rate increase took effect in January of 2015 because the DuPage Water Commission increased their rate by \$.67. The DuPage Water Commission increase was precipitated by the City of Chicago’s planned increases. The City of Chicago began raising water rates on January 1, 2012 over four (4) years with respective increases of 25%, 15%, 15%, and the final 15% increase effective for January 1, 2015. The DuPage Water Commission determined that their member rate increase would need to be more than the Chicago’s percentage increase, due to the elimination of the DuPage County sales tax in 2016 as well as an effort to increase cash reserves. In December of 2009, the Council determined to immediately pass all future DuPage County Water Commission increases on to the residents and businesses.

Oakbrook Terrace residents pay a bi-monthly charge of \$59.82 every month 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 2017 and FY 2018.

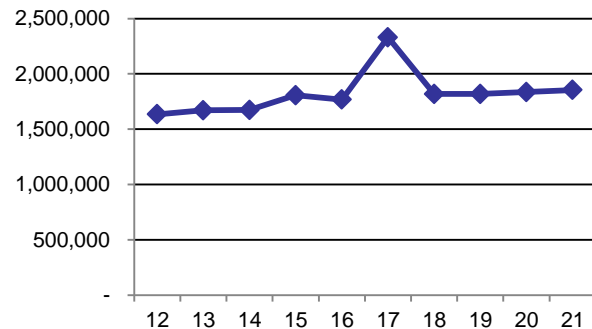


# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

FY	Sales Tax	% Change
12	1,634,226	
13	1,670,581	2.22%
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	1,818,000	-21.99%
19	1,818,000	0.00%
20	1,836,180	1.00%
21	1,854,542	1.00%

### Sales Tax

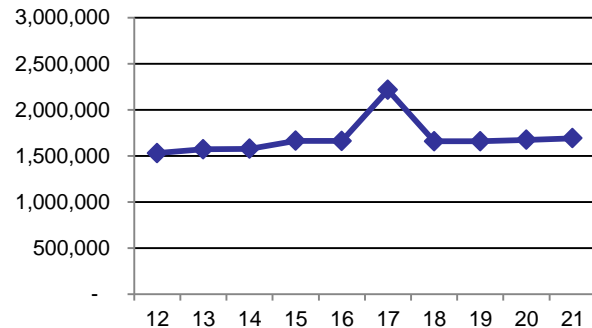


- a. **Fiscal Year 2016-2017:** FY 2016 sales taxes decreased by 2% from the prior year. FY 2017 sales taxes increased by almost 32% or \$563,080 due to a one time audit finding issued by the Illinois Department of Revenue. FY 2017 sales taxes of \$2.3 million were the highest on record.
- b. **Fiscal Years 2018 & 2019:** FY 2018 sales tax expected to decrease by almost 22% or \$512,499 from FY 2017, based upon actual year to date receipts received. Last year the City experienced a one-time windfall due to an IDOR audit finding that will not continue going forward. Sales taxes to remain flat for FY 2019.
- c. **Fiscal Years 2020 - 2021:** A slight increase of 1% in FY 2020 and 1% in FY 2021 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%	Diversion to General Fund	Total	% Change
12	1,245,528	284,098	1,529,626	
13	1,570,192		1,570,192	2.65%
14	1,575,309		1,575,309	0.33%
15	1,663,245		1,663,245	5.58%
16	1,660,133		1,660,133	-0.19%
17	2,213,909		2,213,909	33.36%
18	1,657,000		1,657,000	-25.16%
19	1,657,000		1,657,000	0.00%
20	1,673,570		1,673,570	1.00%
21	1,690,306		1,690,306	1.00%



Per Council direction, all home rule sales tax revenues are earmarked to fund projects in the Capital Improvement Fund. This particular home rule tax program was specifically designated by the Council to fund the reconstruction or replacement of significant city facilities and other public improvements. For fiscal year 2010, the City diverted \$500,000 of the home rule sales tax from the Capital Improvement Fund to the General Fund to mitigate the anticipated year-end deficit. In FY 2011, \$460,475 in home rule sales taxes were diverted and \$284,098 in FY 2012. A total of **\$1,244,573** was diverted to the General Fund in order to balance the budget during the recession. The General Fund achieved a surplus in FY 2013, so no further diversion is planned at this time.

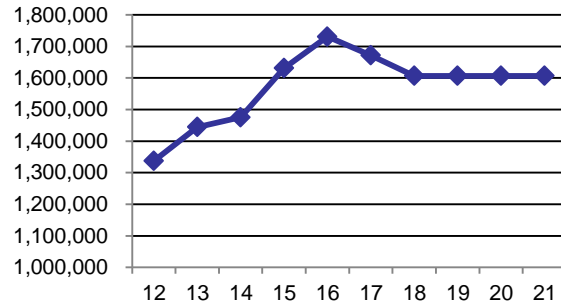
- a. **Fiscal Year 2017:** Home rule sales taxes increased by \$553,776 due to a one-time audit finding issued by the Illinois Department of Revenue.
- b. **Fiscal Years 2018 & 2019 :** For FY 2018, a decrease of \$556,909 is expected based upon year to date actual receipts and because of the one-time windfall from the prior year which will not continue going forward. Home rule sales taxes to remain flat for FY 2019.
- c. **Fiscal Years 2020 & 2021:** Home rule sales taxes expected to increase by 1% in FY 2020 and 1% in FY 2021.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Hotel/Motel & Extended Stay Taxes

FY	Hotel/Motel (6%)	Extended (6%)	Total	% Change
12	1,193,706	143,521	1,337,227	
13	1,388,558	56,148	1,444,706	8.04%
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	1,552,000	55,000	1,607,000	-3.87%
19	1,552,000	55,000	1,607,000	0.00%
20	1,552,000	55,000	1,607,000	0.00%
21	1,552,000	55,000	1,607,000	0.00%

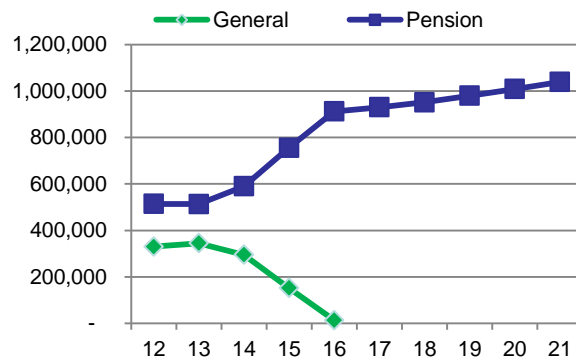


- Fiscal Years 2015 - 2017:** Hotel and motel taxes increased by 10.5% in FY 2015 and 6% in FY 2016. The City received the first online hotel collections in FY 2016. In FY 2017 taxes decreased by 3.4% or \$59,496 due to the closure of the La Quinta. A fire broke out at the La Quinta Hotel in August of 2016. The property is currently being marketed as a hotel property.
- Fiscal Years 2018 - 2021:** For FY 2018, revenues are estimated to decrease by almost 4% or \$64,769 due to the closing of the La Quinta hotel. FY 2019 - FY 2021 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
12	330,288	514,281	844,569	
13	344,447	513,082	857,529	1.53%
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	-	951,600	951,600	2.27%
19	-	979,534	979,534	2.94%
20	-	1,008,920	1,008,920	3.00%
21	-	1,039,188	1,039,188	3.00%



**Fiscal Year 2019:** Property taxes are estimated to increase by almost 3%. 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 \$2.1 million for the 2017 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, and 2017 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.

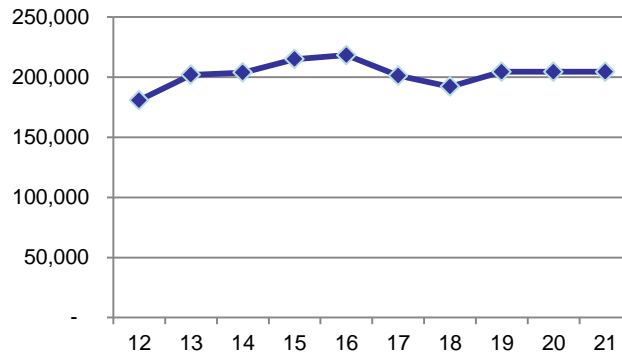
Home rule units have an unlimited ability to levy property taxes for all city services. Even though home rule units have unlimited property taxing power, the City Council has chosen to implement the Illinois Tax Cap law (which applies to non-home rule units). Accordingly, the City Council limits levy 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
12	180,803	
13	201,914	11.68%
14	203,794	0.93%
15	214,991	5.49%
16	218,280	1.53%
17	201,210	-7.82%
18	192,060	-4.55%
19	204,437	6.44%
20	204,437	0.00%
21	204,437	0.00%

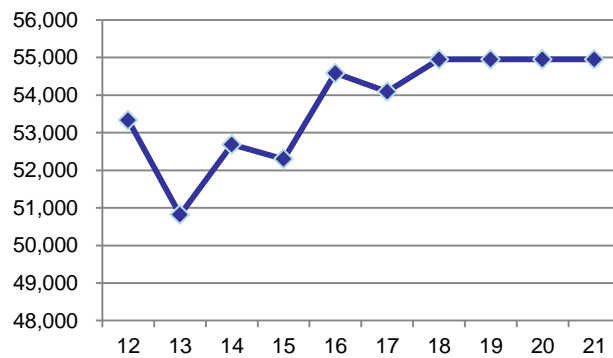


- a. **Fiscal Year 2017:** Income taxes decreased by almost 7.8% from FY 2016. The per capita rate was \$94.29.
- b. **Fiscal Year 2018:** Income taxes are expected to decrease by almost 5% The projected per capita rate is \$90.
- c. **Fiscal Years 2019-2021:** Income taxes expected to increase by 6.4% in FY 2019 and remain flat in FY 2020 and FY 2021.

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

### Motor Fuel Tax

FY	Motor Fuel Tax	% Change
12	53,332	
13	50,816	-4.7%
14	52,684	3.7%
15	52,298	-0.7%
16	54,585	4.4%
17	54,089	-0.9%
18	54,951	1.6%
19	54,951	0.0%
20	54,951	0.0%
21	54,951	0.0%



- a. **Fiscal Year 2017:** The motor fuel tax decreased by almost 1% from the FY 2016 actual. The per capita rate was \$25.34.
- b. **Fiscal Years 2018 & 2019:** FY 2018 revenues expected to increase by 1.6% based upon the IML estimate of \$25.75 per capita, while FY 2019 taxes are projected to remain flat.
- c. **Fiscal Years 2020 - 2021:** No growth is expected for the motor fuel tax allotment.

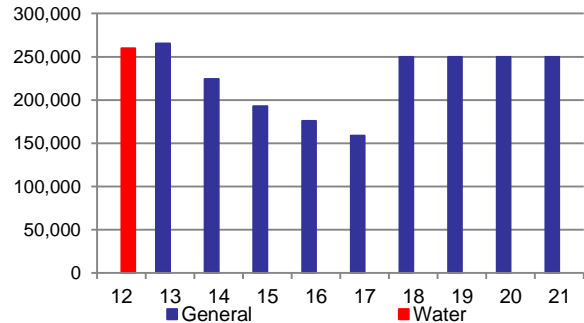
These estimated per capita rates are furnished by the Illinois Municipal League.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Off-Track Betting (OTB)

FY	General	Water	Total	% Change
12		259,816	259,816	
13	265,305		265,305	2.11%
14	224,122		224,122	-15.52%
15	192,840		192,840	-13.96%
16	175,922		175,922	-8.77%
17	158,744		158,744	-9.76%
18	250,000		250,000	57.49%
19	250,000		250,000	0.00%
20	250,000		250,000	0.00%
21	250,000		250,000	0.00%



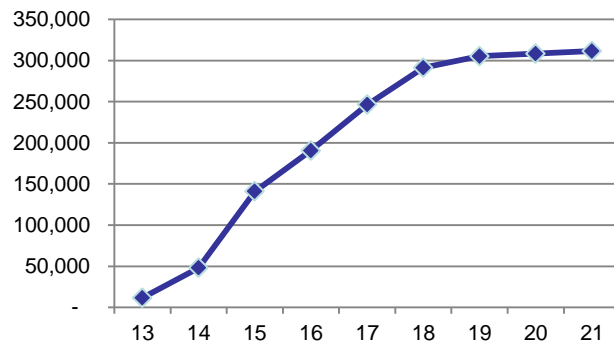
\* Per Council direction, effective December 1, 2009 all OTB receipts will be distributed to Water only.  
 \*\* OTB fees were redirected to the General Fund in FY 2013 and electrical taxes were reallocated to the Water Fund.

- a. **Fiscal Years 2017 -2018:** OTB receipts decreased by almost 10% in FY 2017 and are expected to increase by 57.5% in FY 2018. The OTB renovations enhanced revenues.
- b. **Fiscal Years 2019 – 2021:** Revenues expected to level off in FY 2019. Receipts are estimated to remain flat in FY 2020 & FY 2021.

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	61,200	230,000	291,200	18.27%
19	61,200	244,000	305,200	4.81%
20	61,200	246,440	307,640	0.80%
21	61,200	248,904	310,104	0.80%



- a. **Fiscal Years 2014 - 2017:** Video gaming revenues increased by \$36,235 in FY 2014, \$93,059 in FY 2015, \$49,523 in FY 2016, and \$55,695 in FY 2017.
- b. **Fiscal Years 2018-2021:** Video gaming revenues are expected to increase 18% in FY 2018 and almost 5% in FY 2019. Video gaming revenues should be increase by .8% in FY 2020 and .8% in FY 2021.

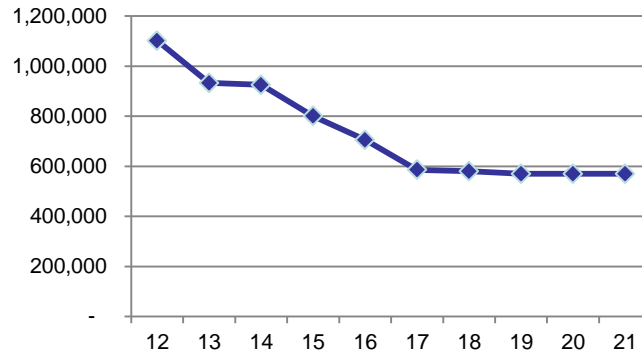
The City approved video gaming in April of 2012 and the first taxes were receipted in October 2012. The City assesses a \$1,000 fee per video gaming terminal and a \$100 per location license. Currently there are 12 restaurants approved for video gaming and a total of 60 video gaming terminals within 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
12	1,101,061	
13	932,446	-15.31%
14	924,907	-0.81%
15	800,514	-13.45%
16	705,468	-11.87%
17	585,704	-16.98%
18	580,000	-0.97%
19	570,000	-1.72%
20	570,000	0.00%
21	570,000	0.00%

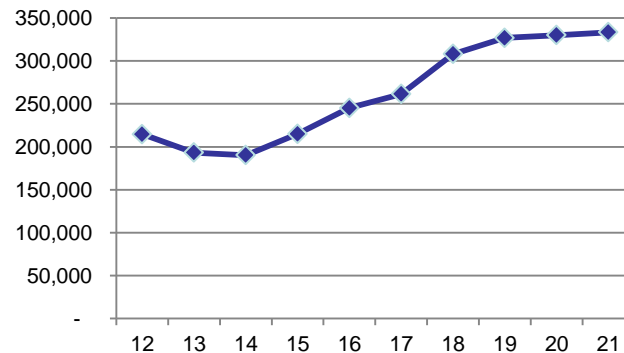


- a. **Fiscal Year 2012:** Telecommunications tax revenue increased by 78% because the State of Illinois conducted an audit and some firms were required to remit corrected returns, resulting in a one-time windfall for the City.
- b. **Fiscal Years 2017-2018:** Telecommunication taxes decreased by 17% in FY 2017 and are expected to decline by almost 1% in FY 2018 based upon actual year-to-date receipts.
- c. **Fiscal Years 2019-2021:** Estimated revenues will plateau with no major increases expected. The telecommunications industry is expected to level off as many consumers drop their “home” land line in favor of cell usage only, thereby decreasing telecommunication tax receipts.

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

### Amusement Tax

FY	Amusement Tax @ 5%	% Change
12	214,726	
13	193,285	-9.99%
14	190,273	-1.56%
15	214,977	12.98%
16	245,137	14.03%
17	261,380	6.63%
18	308,000	17.84%
19	326,725	6.08%
20	329,992	1.00%
21	333,292	1.00%



- a. **Fiscal Year 2017:** Amusement Taxes increased by 6.6%
- b. **Fiscal Years 2018-2019:** Revenues are expected to increase by 17.8% in FY 2018 based upon actual year to date receipts. Revenues are expected to increase by 6% in FY 2019 due to the amusement tax reverting back to 5% on April 1, 2018.
- c. **Fiscal Years 2019-2020:** Amusement taxes expected to increase by 1% in FY 2020 and 1% in FY 2021.

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 reverts back to 5%.

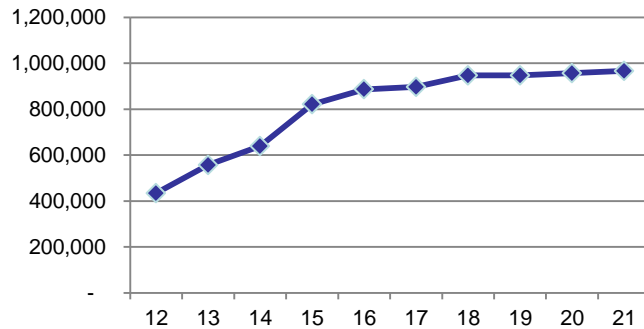


# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

FY	Sale of Water	% Change
12	433,871	
13	556,866	28.35%
14	639,206	14.79%
15	820,799	28.41%
16	886,074	7.95%
17	897,016	1.23%
18	947,150	5.59%
19	947,150	0.00%
20	956,622	1.00%
21	966,188	1.00%

### Sale of Water

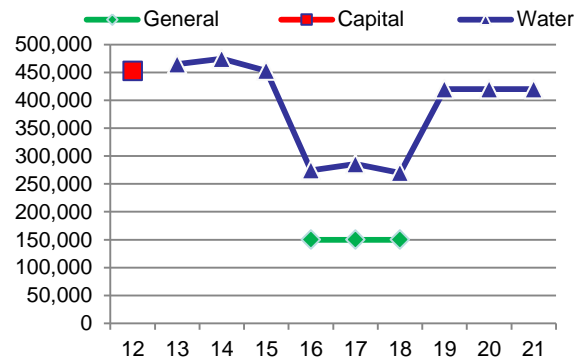


- a) **Fiscal Years 2014 -2017:** Water revenues increased by almost 15% in FY 2014, 28% in FY 2015, 8% in FY 2016, and 1.2% in FY 2017. This higher amount is due to the increased rate charged by the City and the new water customers.
- b) **Fiscal Year 2018:** Water revenues expected to increase by almost 6%.
- c) **Fiscal Years 2019 – 2021:** 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	Capital	Water	Total	% Change
12		452,504		452,504	
13			464,781	464,781	2.71%
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		270,000	420,000	-3.60%
19			420,000	420,000	0.00%
20			420,000	420,000	0.00%
21			420,000	420,000	0.00%



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

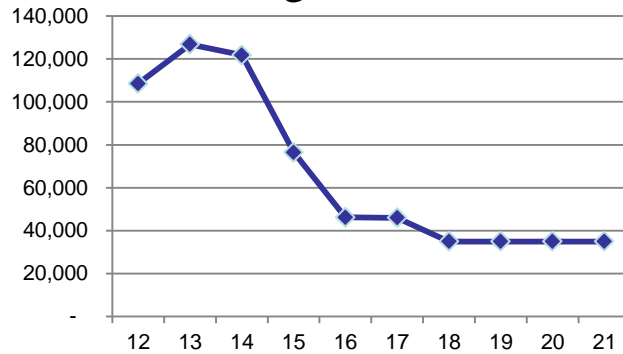
- a. **Fiscal Year 2017:** Revenues increased by 2.6% or \$11,300.
- b. **Fiscal Year 2018:** Revenues are estimated to decrease by 3.6%, based upon year to date receipts.
- c. **Fiscal Years 20189 -2021:** Revenues are estimated to remain the same with no growth expected.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Administrative Towing Fees

FY	Towing Fees	% Change
12	108,500	
13	126,788	16.86%
14	121,798	-3.94%
15	76,500	-37.19%
16	46,250	-39.54%
17	46,000	-0.54%
18	35,000	-23.91%
19	35,000	0.00%
20	35,000	0.00%
21	35,000	0.00%

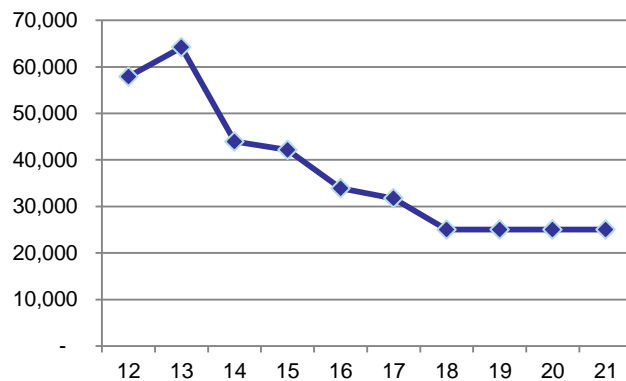


- a. **Fiscal Year 2017:** Towing fees decreased by almost 1%.
- b. **Fiscal Year 2018:** Towing fees estimated to decrease by 24% based upon year-to-date receipts.
- c. **Fiscal Years 2019 – 2021:** No growth expected in towing fees.

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

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

FY	DUI Tech Fees	% Change
12	57,886	
13	64,174	10.86%
14	43,944	-31.52%
15	42,138	-4.11%
16	33,890	-19.57%
17	31,731	-6.37%
18	25,000	-21.21%
19	25,000	0.00%
20	25,000	0.00%
21	25,000	0.00%



- a. **Fiscal Year 2017:** Revenues decreased by 6.4%.
- b. **Fiscal Years 2018 – 2021:** FY 2018 DUI revenue estimated to decrease by almost 21% based upon year-to-date actual receipts. DUI Tech fees estimated to remain flat for FY 2019-2021.

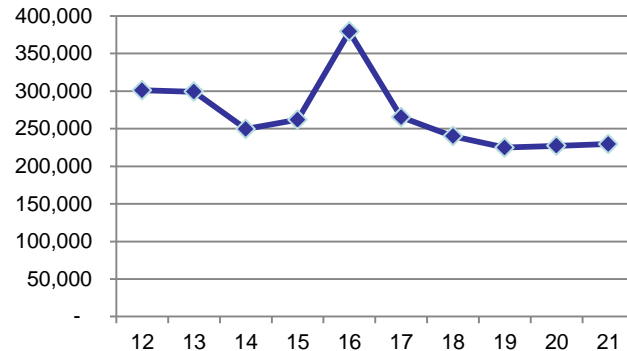
DUI Technical Fees represent monies collected from DUI court fines. These revenues must be used to purchase equipment for DUI enforcement and education. The City prosecutor handles all DUI Court cases.

# City of Oakbrook Terrace, Illinois

## Key Revenue Assumptions & Trends

### Building Permits

FY	Building Permits	% Change
12	301,163	
13	299,212	-0.65%
14	249,510	-16.61%
15	262,032	5.02%
16	379,181	44.71%
17	265,263	-30.04%
18	240,000	-9.52%
19	225,000	-6.25%
20	227,250	1.00%
21	229,523	1.00%

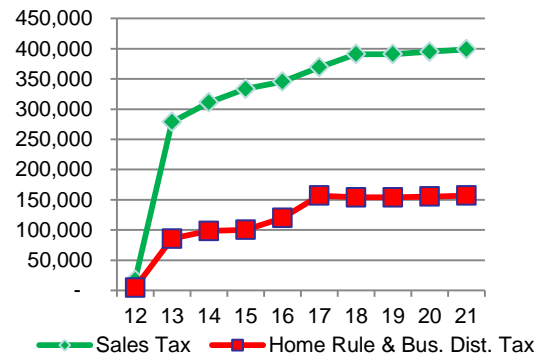


- Fiscal Years 2016-2017:** Revenues increased by 45% in FY 2016, representing the highest year on record. FY 2017 revenues decreased by 30%.
- Fiscal Years 2018 – 2021:** FY 2018 revenues are estimated to decrease by 9.5%, while FY 2019 permits are expected to decrease by 6%. Building permits are expected to nominally increase by 1% in FY 2020 and 1% in FY 2021.

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

### Business District Taxes

FY	Sales Tax	Home Rule & Bus. Dist. Tax	Total	% Change
12	17,411	4,641	22,052	
13	278,668	85,695	364,363	1552.29%
14	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	391,100	153,900	545,000	3.55%
19	391,100	153,900	545,000	0.00%
20	395,011	155,439	550,450	1.00%
21	398,961	156,993	555,955	1.00%



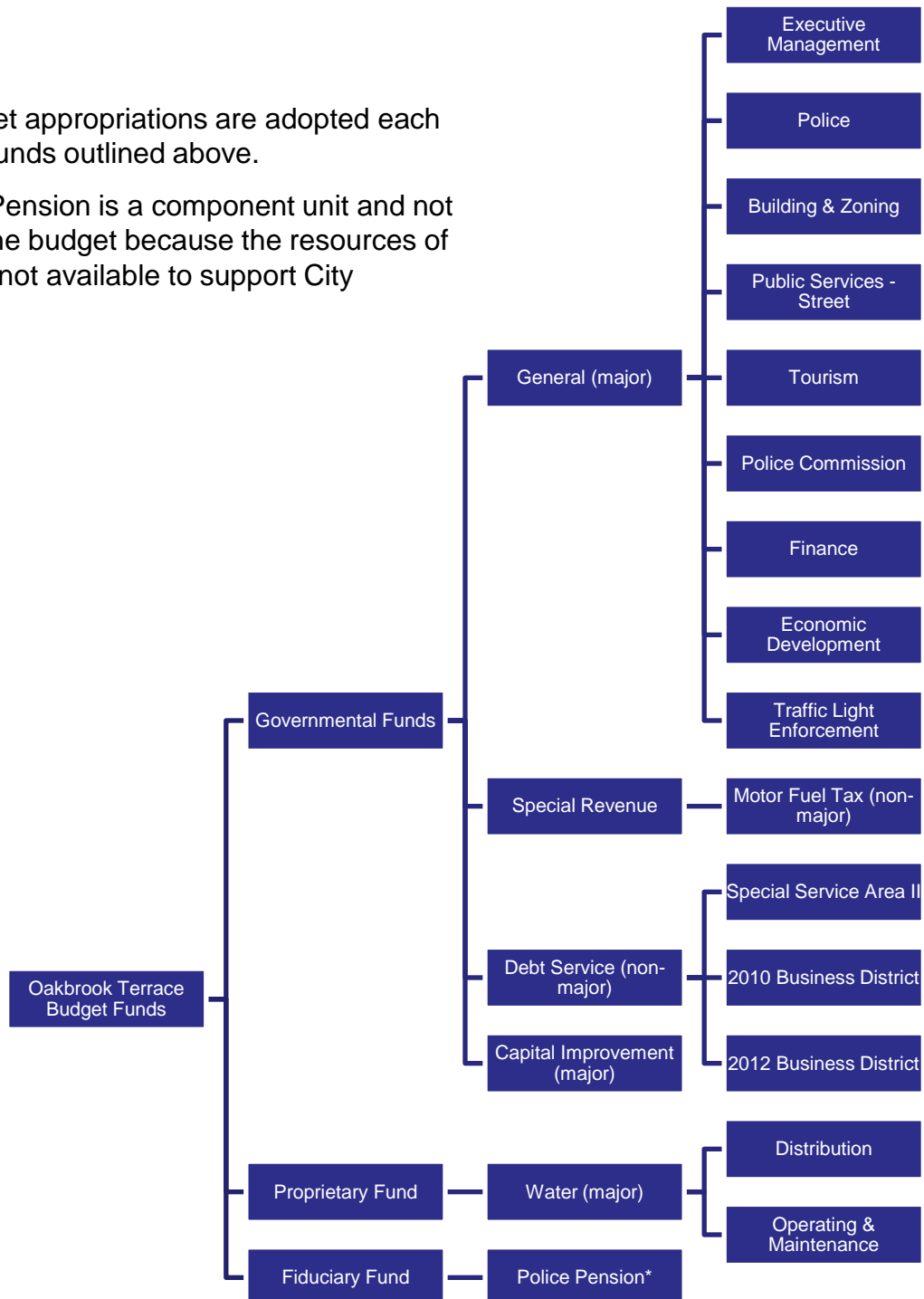
- Fiscal Years 2016 - 2017:** Total business district taxes increased by 7% in FY 2016 and 13% in FY 2017.
- Fiscal Years 2018 - 2021:** Total business district taxes are estimated to nominally increase by 3.5% in FY 2018 based upon actual year-to-date receipts. FY 2019 - FY 2021 are expected to remain relatively flat.

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 2019 Budget Fund Structure

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

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



*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:*

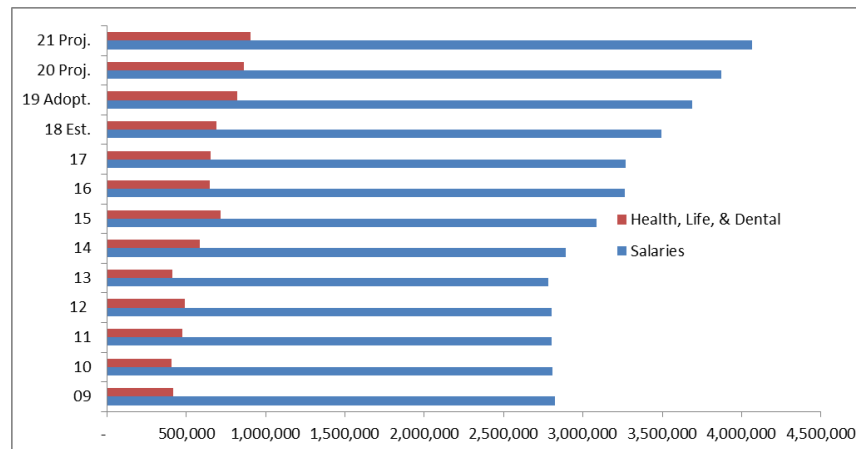
**POLICE PENSION TRUST FUND**

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
09	2,824,323		418,400	
10	2,807,462	-0.6%	405,337	-3.1%
11	2,802,513	-0.2%	472,185	16.5%
12	2,802,161	0.0%	491,639	4.1%
13	2,782,529	-0.7%	412,823	-16.0%
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 Estimated	3,493,032	6.9%	687,397	5.7%
19 Adopted	3,689,022	5.6%	820,855	19.4%
20 Proj.	3,873,473	5.0%	861,898	5.0%
21 Proj.	4,067,147	5.0%	904,993	5.0%



The FY 2017 General Fund salaries increased by only \$2,902 over FY 2016, while health insurance increased by \$4,009 over FY 2016. The FY 2019 salaries are expected to increase by \$195,990 or 5.6% over the FY 2018 estimate. This increase includes step increases and the new full-time records specialist position that will be covering the midnight shift. The FY 2019 estimated insurance costs are projected to increase by \$133,458 or 19.4%. The City's insurance rates increased by 10% for health insurance and decreased by 5.5% for dental coverage.



**Overview**

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

**Legal Debt Margin**

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

**Debt Service Requirements from FY 2019 to Maturity**

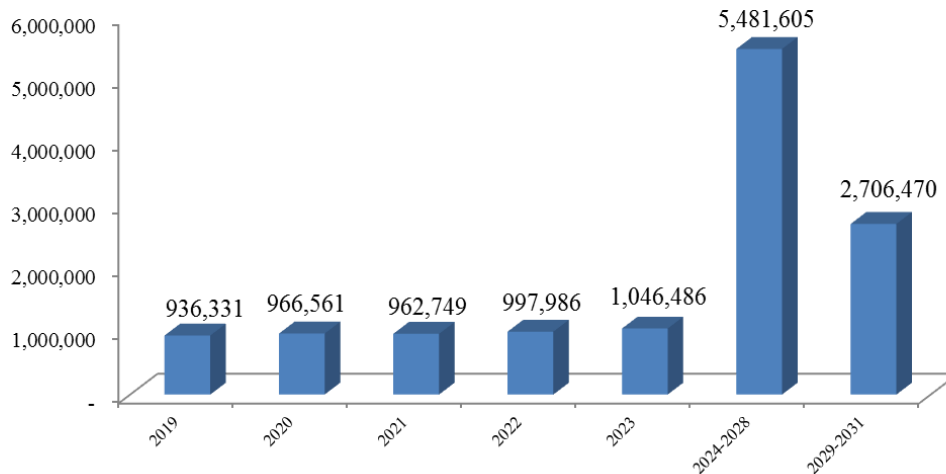
The tables and graphs below and on the next page segregate the City’s principal and interest requirements to maturity by Governmental and Business Type Activities.

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

Fiscal Year	Capital Improvement Fund		Business District Debt Service Funds		Special Services Area Debt Service Fund		Total*
	General Obligation Bonds		General Obligation Bonds		Special Services Area Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	
2019	250,000	95,450	330,000	215,936	30,000	14,945	936,331
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
2024-2028	1,560,000	198,900	2,920,000	659,455	130,000	13,250	5,481,605
2029-2031	375,000	11,250	2,165,000	155,220	-	-	2,706,470
Total	3,265,000	\$ 620,000	\$ 7,030,000	\$ 1,800,706	\$ 310,000	\$ 72,483	\$ 13,098,189

\* Paying agent fees are not included here.

**Governmental Activities Debt Service Requirements to Maturity**



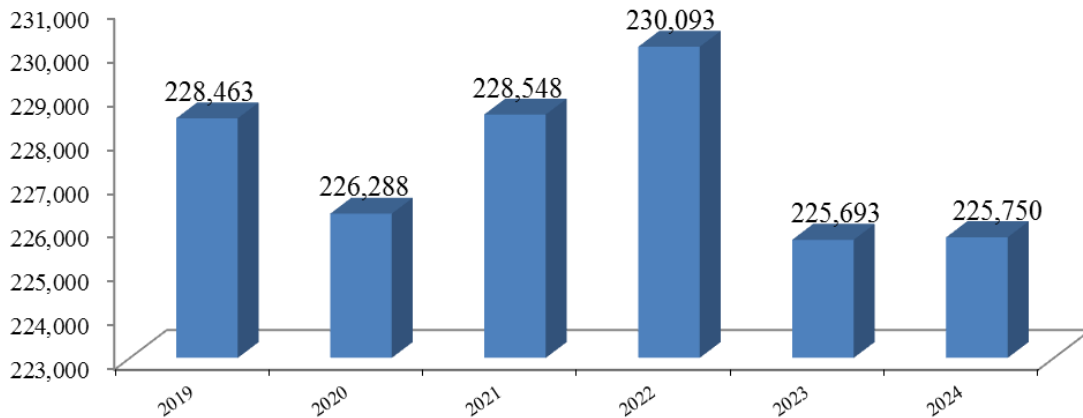
**Business Type Activities – Principal and Interest Payments to Maturity**

Fiscal Year	Water Fund		Total*
	General Obligation Bonds		
	Principal	Interest	
2019	175,000	53,463	228,463
2020	180,000	46,288	226,288
2021	190,000	38,548	228,548
2022	200,000	30,093	230,093
2023	205,000	20,693	225,693
2024	215,000	10,750	225,750
Total	\$ 1,165,000	\$ 199,833	1,364,833

\*Paying agent fees are not included here.

\*\*The FY 2019 Budget includes \$1,165,000 transfer from the General Fund to the Water Fund for the pay-off of the 2010 Water Bonds.

**Business Type Activities Debt Service Requirements to Maturity**



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

- In the fall of 2012, the Oakbrook Terrace Square Shopping Center achieved an additional 34,000 square feet of occupancy. With this requirement met, in November of 2012 the City issued both taxable and tax-exempt Business District bonds to yield a total of \$3.91 million. In September of 2010, the City issued \$4.25 million in both taxable and tax-exempt Business District bonds. These bond proceeds from 2010 and 2012 amounting to \$7.7 million (total issuance less capitalized interest, issuance, and interest costs) were provided to the developer to finance the infrastructure improvements within the redeveloped shopping center. Also, these bonds will be repaid from sales taxes collected within the Business District. Both of these bond issues received an AA rating from Standard and Poor’s. These bonds mature in 2031.

- In January of 2010, the City issued \$1.33 million in general obligation debt to refinance a portion of the 2003 refunding of the Water Fund's 1997 bond series. The 2010 refinancing was completed to improve cash flow in the Water Fund. This bond issue received an AA rating from Standard and Poor's. These bonds mature in 2024. The FY 2019 budget includes a \$1,165,000 transfer from the General Fund to the Water Fund to pay-off the 2010 bonds saving the City approximately \$146,370 in interest costs.
- 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 2019 – FY 2023

#### **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 first Five-Year Forecast was completed for FY 2019 - FY 2023. The Five-Year Forecast will be approved annually as part of the City's budget process.

Since this is the first year the City is preparing a multi-year forecast, future projections will include a comparison of actual results versus estimates. Also during the budget meetings held in March an overview of the Five-Year Forecast will be presented to the City Council for their consideration.

## **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.

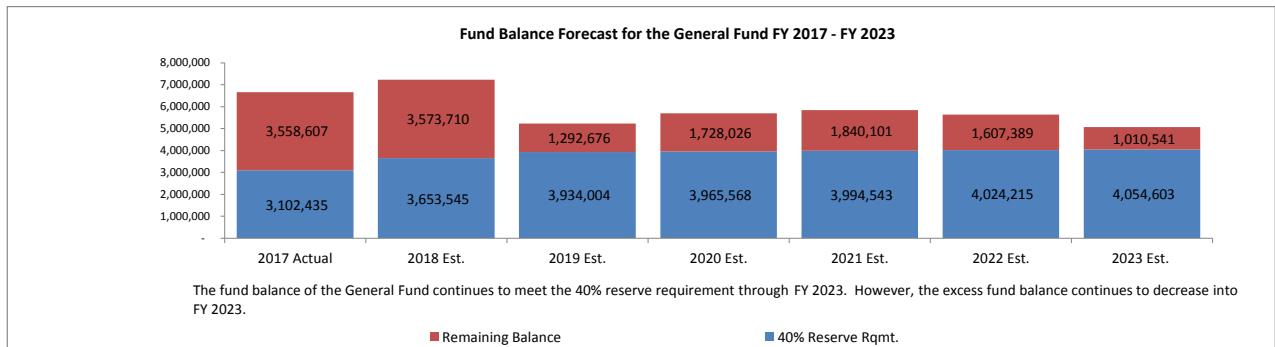
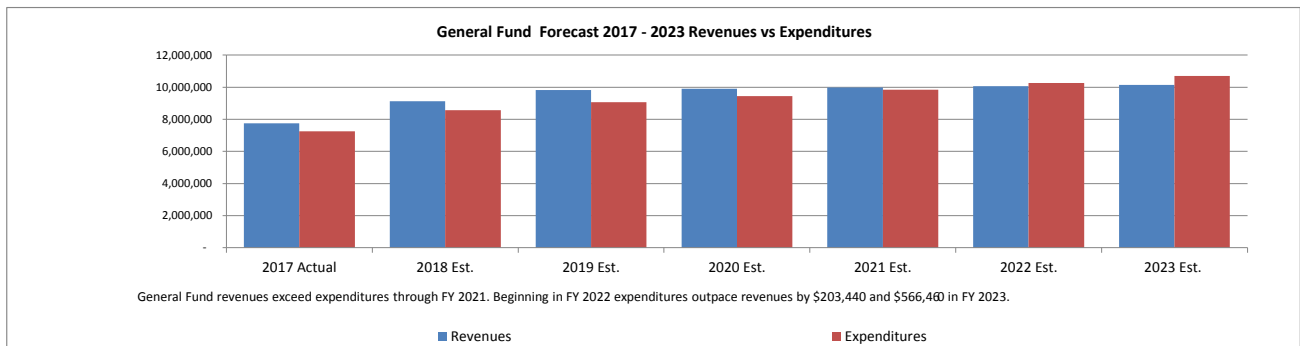
<b>Category/Type</b>	<b>Growth Assumption</b>
<b>Revenues</b>	
Property Taxes	3.0%
Sales and Home Rule Sales Taxes	1.0%
State-shared taxes	Based upon 2,134 residents (2010 Census)
Utility taxes	0.0%
Amusement taxes	1.0%
Video gaming taxes	1.0%
Off-track betting host fees	0.0%
Hotel taxes	0.0%
Franchise fees	3.0%
Building Permits	1.0%
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

	Multi-Year Forecast							Growth Assumption
	Actual 16/17	Estimated 17/18	Adopted 18/19	19/20	20/21	Projections 21/22	22/23	
<b>General Fund</b>								
<b>General Fund Beginning Fund Balance</b>	<b>6,152,324</b>	<b>6,661,042</b>	<b>7,227,255</b>	<b>5,226,680</b>	<b>5,693,594</b>	<b>5,834,644</b>	<b>5,631,604</b>	
<b>Revenues</b>								
Taxes	4,049,196	3,553,590	3,423,658	3,471,224	3,519,853	3,569,574	3,620,416	varies
Taxes Collected by OBT	2,490,938	2,593,929	2,639,359	2,645,066	2,650,831	2,656,653	2,662,533	varies
Licenses & Permits	675,245	654,500	643,200	653,544	664,124	674,947	686,018	varies
Fines & Forfeitures	189,511	1,962,100	2,758,800	2,758,800	2,758,800	2,758,800	2,758,800	varies
Sales & Service	280,813	253,250	257,150	271,415	277,993	284,900	292,153	varies
Miscellaneous Revenue	70,385	116,493	112,842	113,870	114,758	115,664	116,588	varies
<b>Total Revenues</b>	<b>7,756,087</b>	<b>9,133,862</b>	<b>9,835,009</b>	<b>9,913,919</b>	<b>9,986,359</b>	<b>10,060,538</b>	<b>10,136,508</b>	
<i>Percentage Change</i>		<i>17.76%</i>	<i>7.68%</i>	<i>0.80%</i>	<i>0.73%</i>	<i>0.74%</i>	<i>0.76%</i>	
<b>Expenditures</b>								
Salaries & Wages	3,268,144	3,493,031	3,689,023	3,836,584	3,990,047	4,149,649	4,315,635	4%
Other Personnel Benefits	2,045,176	2,171,284	2,411,786	2,580,611	2,761,254	2,954,542	3,161,359	7%
Contractual Services	1,726,314	2,679,150	2,711,314	2,765,540	2,820,851	2,877,268	2,934,813	2%
Commodities	207,735	224,184	190,461	194,270	198,156	202,119	206,161	2%
Capital Outlay	-	-	68,000	70,000	75,000	80,000	85,000	
<b>Total Expenditures</b>	<b>7,247,369</b>	<b>8,567,649</b>	<b>9,070,584</b>	<b>9,447,005</b>	<b>9,845,308</b>	<b>10,263,578</b>	<b>10,702,968</b>	
<i>Percentage Change</i>		<i>18.22%</i>	<i>5.87%</i>	<i>4.15%</i>	<i>4.22%</i>	<i>4.25%</i>	<i>4.28%</i>	
<b>Projected Surplus/(Deficit)</b>	<b>508,718</b>	<b>566,213</b>	<b>764,425</b>	<b>466,914</b>	<b>141,051</b>	<b>(203,040)</b>	<b>(566,460)</b>	
Other Financing Sources (Uses)								
Transfer to Water Fund - bond pay-off			(1,165,000)					
Transfer to Bus. Dist. - bond pay-off			(1,100,000)					
Transfer to Water Fund - replacement fund			(500,000)					
Total Other Financing Sources (Uses)	-	-	(2,765,000)	-	-	-	-	
<b>General Fund Ending Fund Balance</b>	<b>6,661,042</b>	<b>7,227,255</b>	<b>5,226,680</b>	<b>5,693,594</b>	<b>5,834,644</b>	<b>5,631,604</b>	<b>5,065,144</b>	
Less: 40% Reserve Requirement	(3,102,435)	(3,653,545)	(3,934,004)	(3,965,568)	(3,994,543)	(4,024,215)	(4,054,603)	
Remaining Fund Balance in Excess of Reserve Requirement	3,558,607	3,573,710	1,292,676	1,728,026	1,840,101	1,607,389	1,010,541	
<b>General Fund Revenue Detail</b>								
<b>Taxes</b>								
3010 - Property Taxes	-	-	-	-	-	-	-	
3015 - Police Pen. Prop. Taxes	930,468	951,600	979,534	1,008,920	1,039,188	1,070,363	1,102,474	3.00%
3020 - Sales Taxes	2,330,499	1,818,000	1,818,000	1,836,180	1,854,542	1,873,087	1,891,818	1.00%
3025 - Use Tax	52,524	53,990	56,124	56,124	56,124	56,124	56,124	0.00%
3029 - Electric Utility Tax	150,000	150,000	-	-	-	-	-	
3030 - Telecom Tax	585,704	580,000	570,000	570,000	570,000	570,000	570,000	0.00%
<b>TOTAL</b>	<b>4,049,196</b>	<b>3,553,590</b>	<b>3,423,658</b>	<b>3,471,224</b>	<b>3,519,853</b>	<b>3,569,574</b>	<b>3,620,416</b>	
<i>Percentage Change</i>		<i>-12.24%</i>	<i>-3.66%</i>	<i>1.39%</i>	<i>1.40%</i>	<i>1.41%</i>	<i>1.42%</i>	
<b>Taxes Collected By OBT</b>								
3110 - Income Tax	201,210	192,060	204,437	204,437	204,437	204,437	204,437	0.00%
3120 - Replacement Tax	3,550	2,769	3,097	3,097	3,097	3,097	3,097	0.00%
3130 - Road & Bridge Tax	2,175	4,100	4,100	4,100	4,100	4,100	4,100	0.00%
3140 - Amusement Tax	261,380	308,000	326,725	329,992	333,292	336,625	339,991	1.00%
3145 - Video Gaming	192,110	230,000	244,000	246,440	248,904	251,393	253,907	1.00%
3150 - OTB Tax	158,744	250,000	250,000	250,000	250,000	250,000	250,000	0.00%
3160 - Hotel/Motel Tax	1,556,389	1,522,000	1,522,000	1,522,000	1,522,000	1,522,000	1,522,000	0.00%
3160-01 Hotel Online Taxes	25,411	30,000	30,000	30,000	30,000	30,000	30,000	0.00%
3161 - Hotel/Motel Extended	89,969	55,000	55,000	55,000	55,000	55,000	55,000	0.00%
<b>TOTAL</b>	<b>2,490,938</b>	<b>2,593,929</b>	<b>2,639,359</b>	<b>2,645,066</b>	<b>2,650,831</b>	<b>2,656,653</b>	<b>2,662,533</b>	
<i>Percentage Change</i>		<i>4.13%</i>	<i>1.75%</i>	<i>0.22%</i>	<i>0.22%</i>	<i>0.22%</i>	<i>0.22%</i>	
<b>Licenses &amp; Permits</b>								
3210 - Liquor License	97,453	93,000	96,700	99,118	101,595	104,135	106,739	0.25%
3220 - Business Licenses	132,973	132,000	132,000	135,300	138,683	142,150	145,703	0.25%
3221 - Massage Licenses	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
3222 - Bus. Registration Fee	4,225	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
3223 - Contractor Reg Fee	25,400	25,000	25,000	25,000	25,000	25,000	25,000	0.00%
3225 - Video Gaming License	54,108	61,200	61,200	61,200	61,200	61,200	61,200	0.00%
3230 - Other Licenses	17,075	17,100	17,100	17,100	17,100	17,100	17,100	0.00%
3240 - Franchise Fees	76,747	79,200	79,200	81,576	84,023	86,544	89,140	3.00%
3310 - Building Permits	265,263	240,000	225,000	227,250	229,523	231,818	234,136	1.00%
<b>TOTAL</b>	<b>675,245</b>	<b>654,500</b>	<b>643,200</b>	<b>653,544</b>	<b>664,124</b>	<b>674,947</b>	<b>686,018</b>	<b>4.50%</b>
<i>Percentage Change</i>		<i>-3.07%</i>	<i>-1.73%</i>	<i>1.61%</i>	<i>1.62%</i>	<i>1.63%</i>	<i>1.64%</i>	
<b>Fines &amp; Forfeitures</b>								
3410 - Tickets	8,340	11,200	11,200	11,200	11,200	11,200	11,200	0.00%
3415 - Towing Fees	46,000	35,000	35,000	35,000	35,000	35,000	35,000	0.00%
3416 - Traffic Light Enforcement Fines	-	1,800,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	0.00%
3420 - Court Fines	101,063	84,400	84,400	84,400	84,400	84,400	84,400	0.00%
3421 - Admin Adjud Fees	300	4,300	1,000	1,000	1,000	1,000	1,000	0.00%
3422 - Business License Penalty	890	1,300	1,300	1,300	1,300	1,300	1,300	0.00%
3423 - E-Citation Tickets	1,187	900	900	900	900	900	900	0.00%
3425 - DUI Tech Fees	31,731	25,000	25,000	25,000	25,000	25,000	25,000	0.00%
<b>TOTAL</b>	<b>189,511</b>	<b>1,962,100</b>	<b>2,758,800</b>	<b>2,758,800</b>	<b>2,758,800</b>	<b>2,758,800</b>	<b>2,758,800</b>	
<i>Percentage Change</i>		<i>935.35%</i>	<i>40.60%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	

CITY OF OAKBROOK TERRACE

	Multi-Year Forecast								Growth Assumption
	Actual 16/17	Estimated 17/18	Adopted 18/19	19/20	20/21	Projections 21/22	22/23		
<b>Sales &amp; Service</b>									
3520 - Library Fees	3,439	3,500	3,500	3,500	3,500	3,500	3,500	3,500	0.00%
3525 - Rental Inspection Fees	13,600	12,750	12,750	12,750	12,750	12,750	12,750	12,750	0.00%
3530 - Zoning Fees	55,655	22,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
3540 - Report Fees	1,696	1,600	1,600	1,600	1,600	1,600	1,600	1,600	0.00%
3560 - Charges for Services	2,768	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
3561 - Digital Sign Fees	90,000	90,000	90,000	98,000	98,000	98,000	98,000	98,000	increase based upon agreement
3570 - Antenna Income	113,655	119,400	125,300	131,565	138,143	145,050	152,303	152,303	5.00%
<b>TOTAL</b>	<b>280,813</b>	<b>253,250</b>	<b>257,150</b>	<b>271,415</b>	<b>277,993</b>	<b>284,900</b>	<b>292,153</b>		
<i>Percentage Change</i>		<i>-9.82%</i>	<i>1.54%</i>	<i>5.55%</i>	<i>2.42%</i>	<i>2.48%</i>	<i>2.55%</i>		
<b>Miscellaneous Revenue</b>									
3625 - Recreation Fees	470	900	900	900	900	900	900	900	0.00%
3650 - Interest Earnings	14,292	42,000	42,000	42,420	42,844	43,273	43,705	43,705	1.00%
3651 - Investment Income	6,325	15,000	15,000	15,450	15,914	16,391	16,883	16,883	3.00%
3660 - Misc Revenue	21,746	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0.00%
3661 - July 4 Sponsor	16,750	26,500	22,000	22,000	22,000	22,000	22,000	22,000	0.00%
3663 - Dept. of Just. Vest	342	1,350	600	600	600	600	600	600	0.00%
3665 - IL Safe Highway Reimbursement	5,556	-	-	-	-	-	-	-	0.00%
3666 - IPRF Safety Grant	4,904	5,743	7,342	7,500	7,500	7,500	7,500	7,500	0.00%
<b>TOTAL</b>	<b>70,385</b>	<b>116,493</b>	<b>112,842</b>	<b>113,870</b>	<b>114,758</b>	<b>115,664</b>	<b>116,588</b>		
<i>Percentage Change</i>		<i>65.51%</i>	<i>-3.13%</i>	<i>0.91%</i>	<i>0.78%</i>	<i>0.79%</i>	<i>0.80%</i>		
<b>GENERAL FUND REVENUE TOTAL</b>	<b>7,756,087</b>	<b>9,133,862</b>	<b>9,835,009</b>	<b>9,913,919</b>	<b>9,986,359</b>	<b>10,060,538</b>	<b>10,136,508</b>		



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

	07/08	08/09	09/10	10/11	Actuals				Actual	Avg. Annual	
					11/12	12/13	13/14	14/15	15/16	16/17	Increase
<b>General Fund Expenditures</b>											
Salaries & Wages*	2,719,702	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	
Percentage Change		3.8%	-0.6%	-0.2%	0.0%	-0.7%	3.8%	6.9%	5.8%	0.1%	2.1%
Other Personnel Benefits	1,181,034	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	
Percentage Change		5.4%	1.1%	4.9%	2.4%	-6.3%	20.5%	20.8%	6.1%	4.5%	6.6%
Contractual Services	2,097,880	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	
Percentage Change		0.6%	-14.2%	-11.3%	-2.0%	6.5%	-8.9%	4.9%	-1.7%	9.6%	-1.8%
Commodities	249,609	214,401	196,394	207,203	201,118	216,242	241,993	176,757	214,026	207,735	
Percentage Change		-14.1%	-8.4%	5.5%	-2.9%	7.5%	11.9%	-27.0%	21.1%	-2.9%	-1.0%
Capital Outlay	92,863	51,712	8,960	10,439	65,165	13,028	13,154	61,132	16,908		
Total Expenditures	6,341,088	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	-
Percentage Change		1.7%	-5.7%	-2.2%	0.8%	-0.6%	4.1%	9.2%	3.8%	3.1%	1.6%

	Estimated	Adopted	Projections				Growth
	17/18	18/19	19/20	20/21	21/22	22/23	Assumption
<b>General Fund Expenditures</b>							
Salaries & Wages*	3,493,031	3,689,023	3,836,584	3,990,047	4,149,649	4,315,635	
Percentage Change	6.9%	5.6%	4.0%	4.0%	4.0%	4.0%	4.0%
Other Personnel Benefits	2,171,284	2,411,786	2,580,611	2,761,254	2,954,542	3,161,359	
Percentage Change	6.2%	11.1%	7.0%	7.0%	7.0%	7.0%	7.0%
Contractual Services	2,679,150	2,711,314	2,765,540	2,820,851	2,877,268	2,934,813	
Percentage Change	55.2%	1.2%	2.0%	2.0%	2.0%	2.0%	2.0%
Commodities	224,184	190,461	194,270	198,156	202,119	206,161	
Percentage Change	7.9%	-15%	2.0%	2.0%	2.0%	2.0%	2.0%
Capital Outlay		68,000	70,000	75,000	80,000	85,000	
Total Expenditures	8,567,649	9,070,584	9,447,005	9,845,308	10,263,578	10,702,969	
Percentage Change	18.22%	5.87%	4.15%	4.22%	4.25%	4.28%	

\*actuary used 4.5% for pension @ April 30, 2017



**CITY OF OAKBROOK TERRACE**

**Multi-Year Forecast**

	Actual 16/17	Estimated 17/18	Adopted 18/19	19/20	Projections			Growth Assumption
					20/21	21/22	22/23	
<b>Water Fund</b>								
<b>Water Fund Beginning Fund Balance</b>	<b>4,768,264</b>	<b>4,801,157</b>	<b>4,778,210</b>	<b>6,541,138</b>	<b>6,662,836</b>	<b>6,752,955</b>	<b>6,819,646</b>	
<b>Revenues</b>								
Taxes Collected by OBT	285,671	270,000	420,000	420,000	420,000	420,000	420,000	varies
Fines & Forfeitures	17,336	17,400	17,400	17,400	17,400	17,400	17,400	varies
Sales & Service	937,458	947,150	962,150	962,622	962,716	972,189	972,378	varies
Miscellaneous Revenue	1,398	2,831	2,900	2,928	2,956	2,985	3,014	varies
<b>Total Revenues</b>	<b>1,241,863</b>	<b>1,237,381</b>	<b>1,402,450</b>	<b>1,402,950</b>	<b>1,403,072</b>	<b>1,412,574</b>	<b>1,412,792</b>	
<i>Percentage Change</i>		<i>-0.36%</i>	<i>13.34%</i>	<i>0.04%</i>	<i>0.01%</i>	<i>0.68%</i>	<i>0.02%</i>	
<b>Expenditures</b>								
Salaries & Wages	234,555	242,023	251,724	261,793	272,265	283,155	294,481	4%
Other Personnel Benefits	98,525	95,685	102,450	109,622	117,295	125,506	134,291	7%
Contractual Services	537,439	592,765	628,946	641,525	654,355	667,443	680,791	2%
Commodities	31,042	37,150	35,600	36,312	37,038	37,779	38,535	2%
Capital Outlay (includes depreciation)	307,409	292,705	645,016	267,000	265,000	570,700	232,000	
<b>Total Expenditures</b>	<b>1,208,970</b>	<b>1,260,328</b>	<b>1,663,736</b>	<b>1,316,251</b>	<b>1,345,953</b>	<b>1,684,582</b>	<b>1,380,098</b>	
<i>Percentage Change</i>		<i>4.25%</i>	<i>32.01%</i>	<i>-20.89%</i>	<i>2.26%</i>	<i>25.16%</i>	<i>-18.07%</i>	
Add back: Capitalized Assets			359,214	35,000	33,000	338,700	-	
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>32,893</b>	<b>(22,947)</b>	<b>97,928</b>	<b>121,698</b>	<b>90,119</b>	<b>66,691</b>	<b>32,694</b>	
<b>Other Financing Sources (Uses)</b>								
Transfer from General Fund - bond pay-off			1,165,000					
Transfer from General Fund - replacement fund			500,000					
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>1,665,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Water Fund Ending Fund Balance</b>	<b>4,801,157</b>	<b>4,778,210</b>	<b>6,541,138</b>	<b>6,662,836</b>	<b>6,752,955</b>	<b>6,819,646</b>	<b>6,852,340</b>	
<b>Water Fund Revenue Detail</b>								
<b>Taxes Collected By OBT</b>								
3030 - Electric Utility Tax	285,671	270,000	420,000	420,000	420,000	420,000	420,000	0.00%
<b>TOTAL</b>	<b>285,671</b>	<b>270,000</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>	
<i>Percentage Change</i>		<i>-5.49%</i>	<i>55.56%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	
<b>Fines &amp; Forfeitures</b>								
3750 - Penalties/Fines	17,336	17,400	17,400	17,400	17,400	17,400	17,400	0.00%
<b>TOTAL</b>	<b>17,336</b>	<b>17,400</b>	<b>17,400</b>	<b>17,400</b>	<b>17,400</b>	<b>17,400</b>	<b>17,400</b>	
<i>Percentage Change</i>		<i>0.37%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	
<b>Sales &amp; Service</b>								
3710 - Sale of Water	897,016	947,150	947,150	956,622	966,188	975,850	985,608	1.00%
3715 - Water Meter Sales	442		5,000	1,000	1,000	1,000	1,000	0.00%
3720 - Tap-On fees	40,000		10,000	5,000	5,000	5,000	5,000	0.00%
<b>TOTAL</b>	<b>937,458</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>	
<i>Percentage Change</i>		<i>1.03%</i>	<i>1.58%</i>	<i>0.05%</i>	<i>0.99%</i>	<i>0.99%</i>	<i>0.99%</i>	
<b>Miscellaneous Revenue</b>								
3650 - Interest Earnings	1,002	2,731	2,800	2,828	2,856	2,885	2,914	1.00%
3660 - Misc Revenue	396	100	100	100	100	100	100	0.00%
<b>TOTAL</b>	<b>1,398</b>	<b>2,831</b>	<b>2,900</b>	<b>2,928</b>	<b>2,956</b>	<b>2,985</b>	<b>3,014</b>	
<i>Percentage Change</i>		<i>102.50%</i>	<i>2.44%</i>	<i>0.97%</i>	<i>0.97%</i>	<i>0.97%</i>	<i>0.97%</i>	
<b>WATER FUND REVENUE TOTAL</b>	<b>1,241,863</b>	<b>1,237,381</b>	<b>1,402,450</b>	<b>1,402,950</b>	<b>1,412,544</b>	<b>1,422,234</b>	<b>1,432,022</b>	

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

	07/08	08/09	09/10	10/11	Actuals			14/15	15/16	Actual 16/17	Avg. Annual Increase
<b>Water Fund Expenditures</b>											
Salaries & Wages*	228,208	253,206	227,093	230,774	215,380	198,963	221,328	200,961	223,336	234,555	
Percentage Change		11.0%	-10.3%	1.6%	-6.7%	-7.6%	11.2%	-9.2%	11.1%	5.0%	0.7%
Other Personnel Benefits	72,334	84,898	86,640	89,549	88,221	77,215	98,194	85,539	109,821	98,525	
Percentage Change		17.4%	2.1%	3.4%	-1.5%	-12.5%	27.2%	-12.9%	28.4%	-10.3%	4.6%
Contractual Services	270,554	243,563	258,481	247,067	263,381	328,996	440,270	505,591	687,277	537,439	
Percentage Change		-10.0%	6.1%	-4.4%	6.6%	24.9%	33.8%	14.8%	35.9%	-21.8%	9.6%
Commodities	43,757	36,131	24,562	15,469	25,777	33,094	35,809	33,458	25,522	31,042	
Percentage Change		-17.4%	-32.0%	-37.0%	66.6%	28.4%	8.2%	-6.6%	-23.7%	21.6%	0.9%
Capital Outlay	93,571	122,508	88,789	145,369	124,249	360,286	729,273	346,201	525,658	307,409	
Total Expenditures	708,424	740,306	685,565	728,228	717,008	998,554	1,524,874	1,171,750	1,571,614	1,208,970	-
Percentage Change		4.5%	-7.4%	6.2%	-1.5%	39.3%	52.7%	-23.2%	34.1%	-23.1%	9.1%

	Estimated 17/18	Adopted 18/19	19/20	Projections		Growth Assumption
<b>Water Fund Expenditures</b>				20/21	21/22	22/23
Salaries & Wages*	242,023	251,724	261,793	272,265	283,155	294,481
Percentage Change	3.2%	4.0%	4.0%	4.0%	4.0%	4.0%
Other Personnel Benefits	95,685	102,450	109,622	117,295	125,506	134,291
Percentage Change	-2.9%	7.1%	7.0%	7.0%	7.0%	7.0%
Contractual Services	592,765	628,946	641,525	654,355	667,443	680,791
Percentage Change	10.3%	6.1%	2.0%	2.0%	2.0%	2.0%
Commodities	37,150	35,600	36,312	37,038	37,779	38,535
Percentage Change	19.7%	-4%	2.0%	2.0%	2.0%	2.0%
Capital Outlay (incl. depreciation)	292,705	645,016	267,000	265,000	570,700	232,000
Total Expenditures	1,260,328	1,663,736	1,316,251	1,345,953	1,684,582	1,380,098
Percentage Change	4.25%	32.01%	-20.89%	2.26%	25.16%	-18.07%

\*actuary used 4.5% for pension @ April 30, 2017

**CITY OF OAKBROOK TERRACE**

**Multi-Year Forecast**

	Actual	Estimated	Adopted	Projections				Growth Assumption
	16/17	17/18	18/19	19/20	20/21	21/22	22/23	
<b>Motor Fuel Tax Fund</b>								
<b>Motor Fuel Tax Fund Beginning Fund Balance</b>	<b>455,569</b>	<b>405,047</b>	<b>425,987</b>	<b>439,438</b>	<b>451,617</b>	<b>462,482</b>	<b>471,990</b>	
<b>Revenues</b>								
Motor Fuel Taxes	54,089	54,951	54,951	54,951	54,951	54,951	54,951	0.00%
Interest Earnings	1,872	4,138	4,200	4,242	4,284	4,327	4,371	1.00%
<b>Total Revenues</b>	<b>55,961</b>	<b>59,089</b>	<b>59,151</b>	<b>59,193</b>	<b>59,235</b>	<b>59,278</b>	<b>59,322</b>	
<i>Percentage Change</i>		<i>5.59%</i>	<i>0.10%</i>	<i>0.07%</i>	<i>0.07%</i>	<i>0.07%</i>	<i>0.07%</i>	
<b>Expenditures</b>								
Salaries & Wages	8,730	20,000	20,000	20,800	21,632	22,497	23,397	4%
Contractual Services	3,407	6,021	700	714	728	743	758	2%
Commodities	16,736	12,128	25,000	25,500	26,010	26,530	27,061	2%
Capital Outlay (includes depreciation)	77,610	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>106,483</b>	<b>38,149</b>	<b>45,700</b>	<b>47,014</b>	<b>48,370</b>	<b>49,770</b>	<b>51,216</b>	
<i>Percentage Change</i>		<i>-64.17%</i>	<i>19.79%</i>	<i>2.88%</i>	<i>2.88%</i>	<i>2.89%</i>	<i>2.90%</i>	
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(50,522)</b>	<b>20,940</b>	<b>13,451</b>	<b>12,179</b>	<b>10,865</b>	<b>9,508</b>	<b>8,106</b>	
<b>Motor Fuel Tax Fund Ending Fund Balance</b>	<b>405,047</b>	<b>425,987</b>	<b>439,438</b>	<b>451,617</b>	<b>462,482</b>	<b>471,990</b>	<b>480,096</b>	

**CITY OF OAKBROOK TERRACE**

**Multi-Year Forecast**

	<b>Actual</b>	<b>Estimated</b>	<b>Adopted</b>	<b>Projections</b>				<b>Growth</b>
	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>Assumption</b>
<b>Capital Improvement Fund</b>								
<b>Capital Improvement Tax Fund Beginning Fund Balance</b>	<b>516,754</b>	<b>1,730,101</b>	<b>2,901,136</b>	<b>2,488,176</b>	<b>3,027,793</b>	<b>4,121,786</b>	<b>5,388,332</b>	
<b>Revenues</b>								
Home Rule Sales Tax	2,213,909	1,657,000	1,657,000	1,673,570	1,690,306	1,707,209	1,724,281	1.00%
Interest Earnings	3,907	15,800	15,800	15,958	16,118	16,279	16,442	1.00%
<b>Total Revenues</b>	<b>2,217,816</b>	<b>1,672,800</b>	<b>1,672,800</b>	<b>1,689,528</b>	<b>1,706,424</b>	<b>1,723,488</b>	<b>1,740,723</b>	
<i>Percentage Change</i>		<i>-24.57%</i>	<i>0.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	
<b>Expenditures*</b>								
Debt Service Expense	354,188	345,350	345,450	350,450	347,650	344,700	351,600	
Professional/Technical	870	528	7,028	-	-	-	-	
Equipment	18,003	30,185	153,709	111,461	31,781	32,242	32,722	
Buildings	626,752	5,355	-	-	-	-	-	
Vehicles	-	-	300,000	197,000	153,000	-	-	
Infrastructure	4,656	120,347	1,279,573	491,000	80,000	80,000	80,000	
<b>Total Expenditures</b>	<b>1,004,469</b>	<b>501,765</b>	<b>2,085,760</b>	<b>1,149,911</b>	<b>612,431</b>	<b>456,942</b>	<b>464,322</b>	
<i>Percentage Change</i>		<i>-50.05%</i>	<i>315.68%</i>	<i>-44.87%</i>	<i>-46.74%</i>	<i>-25.39%</i>	<i>1.62%</i>	
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>1,213,347</b>	<b>1,171,035</b>	<b>(412,960)</b>	<b>539,617</b>	<b>1,093,993</b>	<b>1,266,546</b>	<b>1,276,401</b>	
<b>Capital Improvement Fund Ending Fund Balance</b>	<b>1,730,101</b>	<b>2,901,136</b>	<b>2,488,176</b>	<b>3,027,793</b>	<b>4,121,786</b>	<b>5,388,332</b>	<b>6,664,733</b>	

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

**CITY OF OAKBROOK TERRACE**

**Multi-Year Forecast**

	Actual	Estimated	Adopted	Projections			Growth Assumption	
	16/17	17/18	18/19	19/20	20/21	21/22		22/23
<b>2010 &amp; 2012 Business District Funds</b>								
<b>Business District Funds Beginning Fund Balance</b>	<b>512,390</b>	<b>531,652</b>	<b>559,150</b>	<b>1,659,154</b>	<b>1,673,747</b>	<b>1,692,480</b>	<b>1,681,207</b>	
<b>Revenues</b>								
Sales Tax	369,384	391,100	391,100	395,011	398,961	402,951	406,980	1.00%
Business Tax	77,006	76,200	76,200	76,962	77,732	78,509	79,294	1.00%
Home Rule Sales Tax	79,944	77,700	77,700	78,477	79,262	80,054	80,855	1.00%
Interest Earnings	875	3,445	3,445	3,479	3,514	3,549	3,585	1.00%
<b>Total Revenues</b>	<b>527,209</b>	<b>548,445</b>	<b>548,445</b>	<b>553,929</b>	<b>559,469</b>	<b>565,063</b>	<b>570,714</b>	
<i>Percentage Change</i>		<i>4.03%</i>	<i>0.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	
<b>Expenditures</b>								
Interest - 2010 & 2012 Debt Service	230,486	223,486	215,936	191,836	183,236	173,836	163,086	
Principal - 2010 & 2012 Debt Service	275,000	295,000	330,000	345,000	355,000	400,000	455,000	
Professional Services	2,461	2,461	2,505	2,500	2,500	2,500	2,500	
<b>Total Expenditures</b>	<b>507,947</b>	<b>520,947</b>	<b>548,441</b>	<b>539,336</b>	<b>540,736</b>	<b>576,336</b>	<b>620,586</b>	
<i>Percentage Change</i>		<i>2.56%</i>	<i>5.28%</i>	<i>-1.66%</i>	<i>0.26%</i>	<i>6.58%</i>	<i>7.68%</i>	
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>19,262</b>	<b>27,498</b>	<b>4</b>	<b>14,593</b>	<b>18,733</b>	<b>(11,273)</b>	<b>(49,872)</b>	
Other Financing Sources - Transfer In from General Fund			1,100,000					
Net Change in Fund Balance	19,262	27,498	1,100,004	14,593	18,733	(11,273)	(49,872)	
<b>Business District Funds Ending Fund Balance</b>	<b>531,652</b>	<b>559,150</b>	<b>1,659,154</b>	<b>1,673,747</b>	<b>1,692,480</b>	<b>1,681,207</b>	<b>1,631,335</b>	

# Financial Policies

**General Purpose.**

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

**Accounting, Auditing and Financial Reporting**

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

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

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

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

**A-III. Financial Reporting**

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

**A-IV. Auditors**

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

**A-V. GFOA Awards**

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

**Operating Budget Policy**

**B-1. Legal Foundation**

In 2001, the city adopted the provisions of ILCS Ch. 65, Act 5, §§ 8-2-9.2 through 8-2-9.10 which establishes parameters for the preparation of a municipal budget in lieu of an

Appropriation Ordinance. The statutory provisions referenced also establish the position of budget officer, to be designated by the Mayor with the approval of the corporate authorities. Currently, the City Manager serves as City Budget Officer.

The City Budget Officer has the following powers and duties:

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

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

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

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

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

**B-II. Scope**

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

**B-III. Budget Calendar:**

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

**B-IV. Budgetary Balance:**

The City will always adopt a balanced operating budget, where operating revenues are equal to, or exceed, operating expenditures. For the purposes of the restrictions listed in this section, the



term “operating budget” does not include the budgets of certain capital funds maintained by the City on a continuing basis. Any increase in expenses, decrease in revenues, or a combination of the two, that would result in a budget imbalance will require a budget revision, and only in the most unusual cases, a depletion of fund reserves to support recurring operations. Any year end operating surplus will be kept in fund balance as a reserve.

**B-V. Budget Reserves:**

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

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

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

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

**B-VII. Budget Flexibility:**

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

1. By a two-thirds vote of the City Council, the Council has delegated to the Budget Officer, and through the Budget Officer to the other Department Heads, the authority to delete, add to, change or create sub-classes within object classes previously budgeted

(budget transfers, not to exceed \$10,000.00 to or from any one line item), but not increase the overall expenditure level of any fund within the approved budget.

2. By a two-thirds vote of the City Council, the Council itself may delete, add to, change or create sub-classes within object classes and object classes themselves previously budgeted (budget transfers), while not increasing the overall expenditure level of any fund within the approved budget.
3. By a two-thirds vote of the City Council, the Council may increase the level of overall expenditure in a fund or in the overall budget, but only to the level in which funds are available. (budget amendments).

**Revenue Performance Policy**

**C-I. Revenue Diversification**

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

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

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

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

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

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

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

**C-V. Enterprise Funds**

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

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

**Capital Improvement Performance Policy**

**D-I. Capital Improvement Plan**

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

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

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

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

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

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

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

**D-V. Capital Planning Process**

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

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

**Debt Management**

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

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

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

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

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

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

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

**F-2 Debt Administration**

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

**F-3 Debt Issuance Guidelines**

- A. Considerations in issuing General Obligation (G.O.) or Revenue Bonds. When the City has the option of using G.O. or revenue bonds, the City will consider the benefits of reduced debt expense and flexibility achievable through G.O. debt versus reserving the City's G.O. debt capacity by issuing revenue debt. The City may use G.O. bonds in lieu of revenue bonds if debt expense can be significantly reduced (as compared to financing with revenue debt) and if special or enterprise fund revenue is sufficient and reliable to fund debt service costs. In such cases, the City Council will adopt ordinances abating the debt tax levies and direct staff to pay debt service costs with alternative revenues.
  
- B. Credit Enhancements. The City will research the use of credit enhancement, such as insurance, when necessary for marketing purposes or to make the financing more cost-effective.
  
- C. Debt Structure Guidelines.
  - 1. In general, the City will maintain a debt structure under which 50% of the outstanding principal will be repaid within ten (10) years.
  - 2. The term of financing (final bond maturity) will not exceed the expected useful life of the project or equipment financed with the debt.
  - 3. 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 the could be earned through investing short-term funds in the Illinois Funds, the investment pool administrated by the Illinois State Treasurer's Office.

G. Maintenance of specific credit ratings.

1. The City will seek to maintain or improve its current Aaa bond rating and will specifically discuss with the City Council any proposal which might cause that rating to be lowered.
2. 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.

**F-4 Debt Capacity Guidelines For General Obligation Debt**

A. Direct Debt. To maintain its sound fiscal condition and Aaa debt rating, the City will limit the amount of debt it will issue and its annual debt service expenses in accordance with the guidelines stated in Section B below. The guidelines are ranges for measures of debt capacity. Debt within the lower limits of the measures would be considered a low debt level given the City's fiscal, demographic and economic characteristics, while debt in the higher limits of the measures would be considered a moderate debt level. Generally, the City will strive to remain within the range stated below, however, the City may issue debt at the higher levels of the ranges under certain circumstances such as the following:

1. The outstanding debt is general obligation debt, but the City is not using property taxes to pay debt service costs;
2. The City's debt is at the lower end of the limits;
3. 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.
4. Current and anticipated overlapping debt levels are relatively low.

B. Guidelines for Direct Debt.

1. 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 2006: 1.85%

- City's Home Rule Guideline: 7.00%
2. 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 2007: 0%
    - Future Guideline: 5%
  3. 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 2007: 22.4%
    - Future Guideline: 50%
  4. 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 2007: 21.9%
    - 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.

**F-5 Debt Administration**

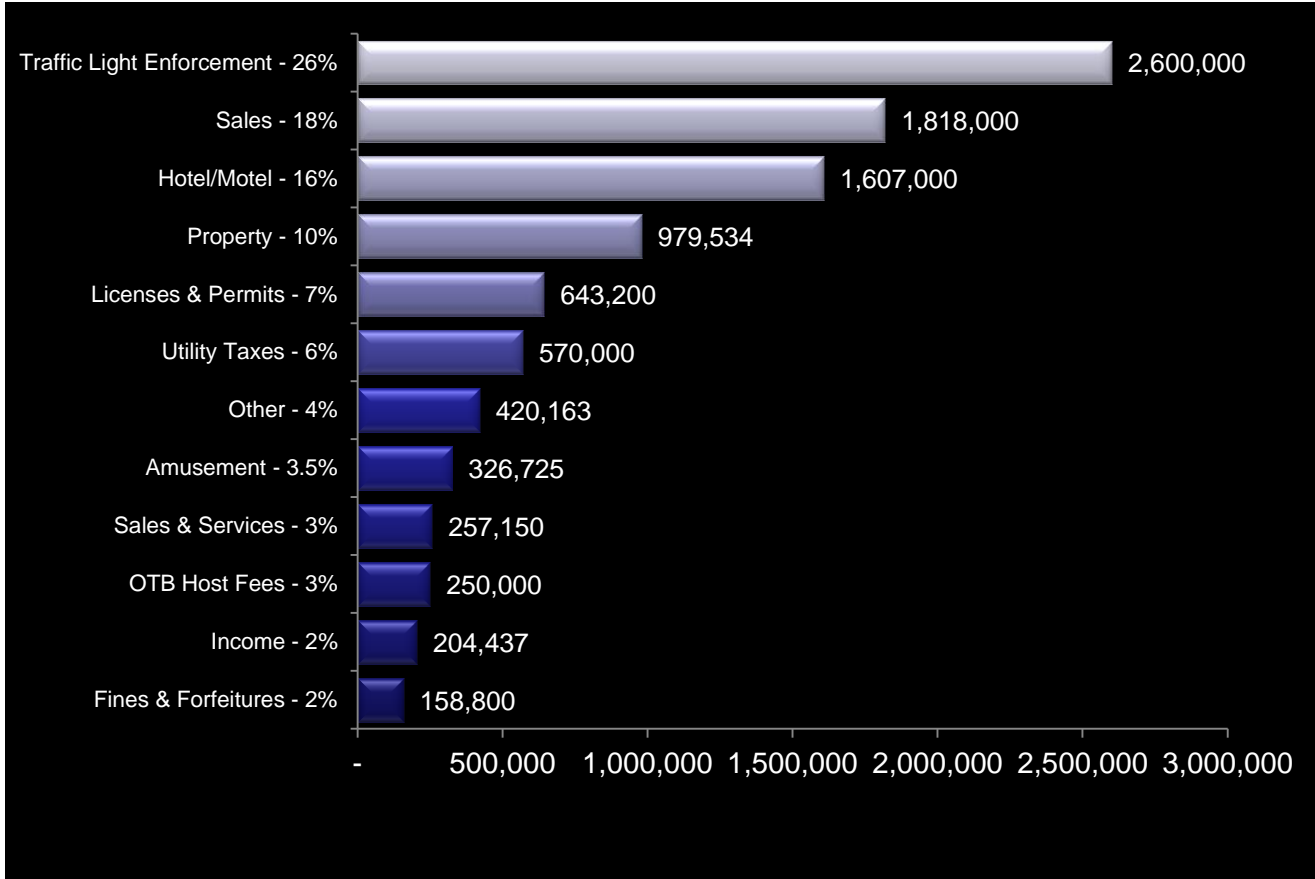
- A. The City will maintain good communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).
- B. Financial Disclosure. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement), voluntarily following disclosure guidelines provided by the Government Finance Officers Association unless the cost of compliance with the higher standard is unreasonable.
- C. Monitoring Outstanding Debt.
  1. 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.

2. The City will monitor bond covenants and federal regulations concerning debt, and adhere to those covenants and regulations at all times.
3. Investment of Bond Proceeds. The City will invest bond proceeds in accordance with the City's adopted investment policy and federal arbitrage regulations.



# General Fund

# FY 2019 Revenue Sources – General Fund



Traffic Light Enforcement revenue is projected at \$2.6 million comprising 26% of total revenues. Sales taxes represent the City’s second largest revenue sources at 18% with \$1.8 million expected for FY 2019. Hotel and Motel taxes are the third largest revenue source at 16% with \$1.6 million estimated for FY 2019. Total estimated revenues for FY 2019 is \$9,835,009.

**CITY OF OAKBROOK TERRACE  
CORPORATE FUND REVENUE  
2018/2019 BUDGET**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% of Total
<b>Taxes</b>	\$ 3,598,190	\$ 4,049,196	\$ 3,709,421	\$ 3,553,590	\$ 3,573,658	\$ 3,423,658	34.8%
<b>Taxes Collected by OBТ</b>	\$ 2,617,579	\$ 2,490,938	\$ 2,511,196	\$ 2,593,929	\$ 2,639,359	\$ 2,639,359	26.8%
<b>Licenses &amp; Permits</b>	\$ 782,975	\$ 675,245	\$ 718,922	\$ 654,500	\$ 643,200	\$ 643,200	6.5%
<b>Fines &amp; Forfeitures</b>	\$ 238,935	\$ 189,511	\$ 1,992,500	\$ 1,962,100	\$ 2,758,800	\$ 2,758,800	28.1%
<b>Sales &amp; Service</b>	\$ 235,851	\$ 280,813	\$ 261,588	\$ 253,250	\$ 257,150	\$ 257,150	2.6%
<b>Miscellaneous Revenue</b>	\$ 82,217	\$ 70,385	\$ 59,289	\$ 116,493	\$ 112,842	\$ 112,842	1.1%
<b>CORPORATE FUND TOTAL</b>	<b>\$ 7,555,745</b>	<b>\$ 7,756,087</b>	<b>\$ 9,252,916</b>	<b>\$ 9,133,862</b>	<b>\$ 9,985,009</b>	<b>\$ 9,835,009</b>	<b>100.0%</b>

3%

<b>Taxes</b>							
3010 - Property Taxes	\$ 13,424	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
3015 - Police Pen. Prop. Taxes	\$ 912,363	\$ 930,468	\$ 953,924	\$ 951,600	\$ 979,534	\$ 979,534	10.0%
3020 - Sales Taxes	\$ 1,767,419	\$ 2,330,499	\$ 1,943,507	\$ 1,818,000	\$ 1,818,000	\$ 1,818,000	18.5%
3025 - Use Tax	\$ 49,516	\$ 52,524	\$ 53,990	\$ 53,990	\$ 56,124	\$ 56,124	0.6%
3029 - Electric Utility Tax	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	0.0%
3030 - Telecom Tax	\$ 705,468	\$ 585,704	\$ 608,000	\$ 580,000	\$ 570,000	\$ 570,000	5.8%
<b>TOTAL</b>	<b>\$ 3,598,190</b>	<b>\$ 4,049,196</b>	<b>\$ 3,709,421</b>	<b>\$ 3,553,590</b>	<b>\$ 3,573,658</b>	<b>\$ 3,423,658</b>	<b>34.8%</b>

<b>Taxes Collected By OBТ</b>							
3110 - Income Tax	\$ 218,280	\$ 201,210	\$ 215,534	\$ 192,060	\$ 204,437	\$ 204,437	2.1%
3120 - Replacement Tax	\$ 3,022	\$ 3,550	\$ 2,662	\$ 2,769	\$ 3,097	\$ 3,097	0.0%
3130 - Road & Bridge Tax	\$ 2,275	\$ 2,175	\$ 2,000	\$ 4,100	\$ 4,100	\$ 4,100	0.0%
3140 - Amusement Tax	\$ 245,137	\$ 261,380	\$ 245,000	\$ 308,000	\$ 326,725	\$ 326,725	3.3%
3145 - Video Gaming	\$ 142,406	\$ 192,110	\$ 191,000	\$ 230,000	\$ 244,000	\$ 244,000	2.5%
3150 - OTB Tax	\$ 175,922	\$ 158,744	\$ 240,000	\$ 250,000	\$ 250,000	\$ 250,000	2.5%
3160 - Hotel/Motel Tax	\$ 1,626,074	\$ 1,556,389	\$ 1,496,000	\$ 1,522,000	\$ 1,522,000	\$ 1,522,000	15.5%
3160-01 Hotel Online Taxes	\$ -	\$ 25,411	\$ 24,000	\$ 30,000	\$ 30,000	\$ 30,000	0.3%
3161 - Hotel/Motel Extended	\$ 105,191	\$ 89,969	\$ 95,000	\$ 55,000	\$ 55,000	\$ 55,000	0.6%
3162 - On-line Hotel Settlement	\$ 99,272	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 2,617,579</b>	<b>\$ 2,490,938</b>	<b>\$ 2,511,196</b>	<b>\$ 2,593,929</b>	<b>\$ 2,639,359</b>	<b>\$ 2,639,359</b>	<b>26.8%</b>

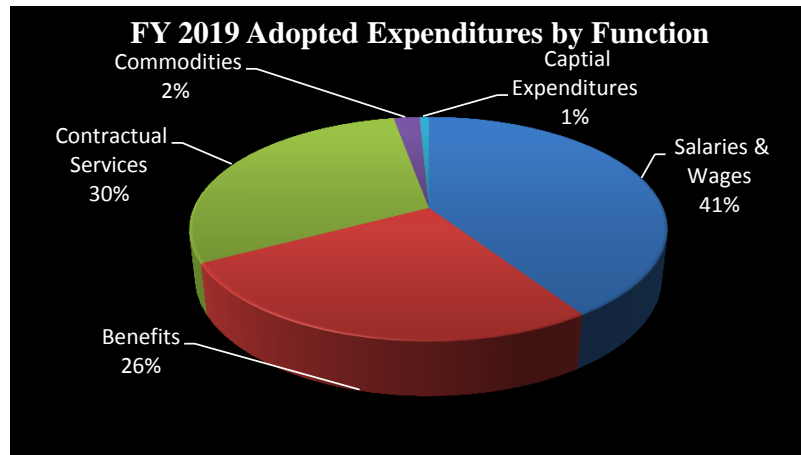
<b>Licenses &amp; Permits</b>							
3210 - Liquor License	\$ 99,673	\$ 97,453	\$ 101,500	\$ 93,000	\$ 96,700	\$ 96,700	1.0%
3220 - Business Licenses	\$ 130,108	\$ 132,973	\$ 132,000	\$ 132,000	\$ 132,000	\$ 132,000	1.3%
3221 - Massage Licenses	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
3222 - Bus. Registration Fee	\$ 4,475	\$ 4,225	\$ 4,200	\$ 5,000	\$ 5,000	\$ 5,000	0.1%
3223 - Contractor Reg Fee	\$ 27,450	\$ 25,400	\$ 26,000	\$ 25,000	\$ 25,000	\$ 25,000	0.3%
3225 - Video Gaming License	\$ 48,117	\$ 54,108	\$ 56,100	\$ 61,200	\$ 61,200	\$ 61,200	0.6%
3230 - Other Licenses	\$ 17,500	\$ 17,075	\$ 17,500	\$ 17,100	\$ 17,100	\$ 17,100	0.2%
3240 - Franchise Fees	\$ 74,946	\$ 76,747	\$ 79,622	\$ 79,200	\$ 79,200	\$ 79,200	0.8%
3310 - Building Permits	\$ 379,181	\$ 265,263	\$ 300,000	\$ 240,000	\$ 225,000	\$ 225,000	2.3%
3320 - Other Permits	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 782,975</b>	<b>\$ 675,245</b>	<b>\$ 718,922</b>	<b>\$ 654,500</b>	<b>\$ 643,200</b>	<b>\$ 643,200</b>	<b>6.5%</b>

**CITY OF OAKBROOK TERRACE  
CORPORATE FUND REVENUE  
2018/2019 BUDGET**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% of Total
<b>Fines &amp; Forfeitures</b>							0.26436173
3410 - Tickets	\$ 10,713	\$ 8,340	\$ 9,300	\$ 11,200	\$ 11,200	\$ 11,200	0.1%
3415 - Towing Fees	\$ 46,250	\$ 46,000	\$ 47,000	\$ 35,000	\$ 35,000	\$ 35,000	0.4%
3416 -Traffic Light Enforcement	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000	\$ 2,600,000	\$ 2,600,000	26.4%
3420 - Court Fines	\$ 142,654	\$ 101,063	\$ 96,000	\$ 84,400	\$ 84,400	\$ 84,400	0.9%
3421 - Admin Adjud Fees	\$ 1,350	\$ 300	\$ 500	\$ 4,300	\$ 1,000	\$ 1,000	0.0%
3422 - Business License Penalty	\$ 1,545	\$ 890	\$ 1,200	\$ 1,300	\$ 1,300	\$ 1,300	0.0%
3423 - E-Citation Tickets	\$ 1,687	\$ 1,187	\$ 1,100	\$ 900	\$ 900	\$ 900	0.0%
3425 - DUI Tech Fees	\$ 33,890	\$ 31,731	\$ 37,400	\$ 25,000	\$ 25,000	\$ 25,000	0.3%
3451 - State Forfeiture	\$ 847	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 238,935</b>	<b>\$ 189,511</b>	<b>\$ 1,992,500</b>	<b>\$ 1,962,100</b>	<b>\$ 2,758,800</b>	<b>\$ 2,758,800</b>	<b>28.1%</b>
<b>Sales &amp; Service</b>							
3520 - Library Fees	\$ 3,511	\$ 3,439	\$ 4,000	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
3525 - Rental Inspection Fees	\$ 7,450	\$ 13,600	\$ 12,750	\$ 12,750	\$ 12,750	\$ 12,750	0.1%
3530 - Zoning Fees	\$ 13,497	\$ 55,655	\$ 30,000	\$ 22,000	\$ 20,000	\$ 20,000	0.2%
3540 - Report Fees	\$ 1,790	\$ 1,696	\$ 1,500	\$ 1,600	\$ 1,600	\$ 1,600	0.0%
3560 - Charges for Services	\$ 3,860	\$ 2,768	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
3561 - Digital Sign Fees	\$ 97,500	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	0.9%
3570 - Antenna Income	\$ 108,243	\$ 113,655	\$ 119,338	\$ 119,400	\$ 125,300	\$ 125,300	1.3%
<b>TOTAL</b>	<b>\$ 235,851</b>	<b>\$ 280,813</b>	<b>\$ 261,588</b>	<b>\$ 253,250</b>	<b>\$ 257,150</b>	<b>\$ 257,150</b>	<b>2.6%</b>
<b>Miscellaneous Revenue</b>							
3625 - Recreation Fees	\$ 410	\$ 470	\$ 450	\$ 900	\$ 900	\$ 900	0.0%
3635 - Auction Proceeds	\$ 2,650	\$ -	\$ 2,000	\$ -	\$ -	\$ -	0.0%
3650 - Interest Earnings	\$ 4,372	\$ 14,292	\$ 14,000	\$ 42,000	\$ 42,000	\$ 42,000	0.4%
3651 - Investment Income	\$ 16,577	\$ 6,325	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	0.2%
3660 - Misc Revenue	\$ 36,366	\$ 21,746	\$ 18,000	\$ 25,000	\$ 25,000	\$ 25,000	0.3%
3661 - July 4 Sponsor	\$ 18,750	\$ 16,750	\$ 18,000	\$ 26,500	\$ 22,000	\$ 22,000	0.2%
3663 - Dept. of Just. Vest	\$ 338	\$ 342	\$ 1,096	\$ 1,350	\$ 600	\$ 600	0.0%
3665 - IL Safe Highway Reim	\$ -	\$ 5,556	\$ -	\$ -	\$ -	\$ -	0.0%
3666 - IPRF Safety Grant	\$ 2,754	\$ 4,904	\$ 5,743	\$ 5,743	\$ 7,342	\$ 7,342	0.1%
<b>TOTAL</b>	<b>\$ 82,217</b>	<b>\$ 70,385</b>	<b>\$ 59,289</b>	<b>\$ 116,493</b>	<b>\$ 112,842</b>	<b>\$ 112,842</b>	<b>1.1%</b>
<b>FUND TOTAL</b>	<b>\$ 7,555,745</b>	<b>\$ 7,756,087</b>	<b>\$ 9,252,916</b>	<b>\$ 9,133,862</b>	<b>\$ 9,985,009</b>	<b>\$ 9,835,009</b>	<b>100.0%</b>

**Expenditures by Department/Function for  
General Fund Operating Adopted Budget  
2018-2019 Budget**

	Salaries & Wages	Other Personnel Benefits	Contractual Services	Commodities	Capital Expenditures	Total	% of Total
Executive Management	\$ 412,640	\$ 130,768	\$ 347,453	\$ 10,900	\$ -	\$ 901,761	9.9%
Police Department	2,502,997	1,994,427	413,100	85,150	68,000	5,063,674	55.8%
Building & Zoning	288,084	124,840	137,700	4,100	-	554,725	6.1%
Streets Division	295,794	120,367	175,117	62,500	-	653,778	7.2%
Tourism	-	-	169,133	-	-	169,133	1.9%
Police Commission	4,500	350	10,675	610	-	16,135	0.2%
Finance Department	116,900	35,648	272,419	25,700	-	450,667	5.0%
Economic Development	-	-	234,167	-	-	234,167	2.6%
Traffic Light Enforcement	68,107	5,385	951,549	1,500	-	1,026,542	11.3%
<b>TOTAL</b>	<b>\$ 3,689,023</b>	<b>\$ 2,411,786</b>	<b>\$ 2,711,314</b>	<b>\$ 190,461</b>	<b>\$ 68,000</b>	<b>\$ 9,070,582</b>	<b>100%</b>



Salaries & Other Personnel Benefits combined represent 67% of all expenditures for the General Fund's Adopted FY 2019 Budget.

**HISTORICAL DATA BY FUNCTION**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Adopted 18/19	% Change from FY 2018 Est.
Salaries & Wages	\$ 3,265,242	\$ 3,268,144	\$ 3,544,336	\$ 3,493,031	\$ 3,689,023	5.6%
Other Personnel Benefits	1,957,145	2,045,176	2,174,893	2,171,284	2,411,786	11.1%
Contractual Services	1,574,806	1,726,314	2,436,580	2,679,150	2,711,314	1.2%
Commodities & Other	214,026	207,735	181,438	224,184	190,461	-15.0%
Capital Expenditures	16,908	-	75,222	-	68,000	DNA
<b>TOTAL</b>	<b>\$ 7,028,125</b>	<b>\$ 7,247,369</b>	<b>\$ 8,412,469</b>	<b>\$ 8,567,649</b>	<b>\$ 9,070,581</b>	<b>5.9%</b>
<b>Percentage Change (%)</b>	<b>3.79%</b>	<b>3.12%</b>	<b>16.08%</b>	<b>18.2%</b>	<b>5.9%</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**

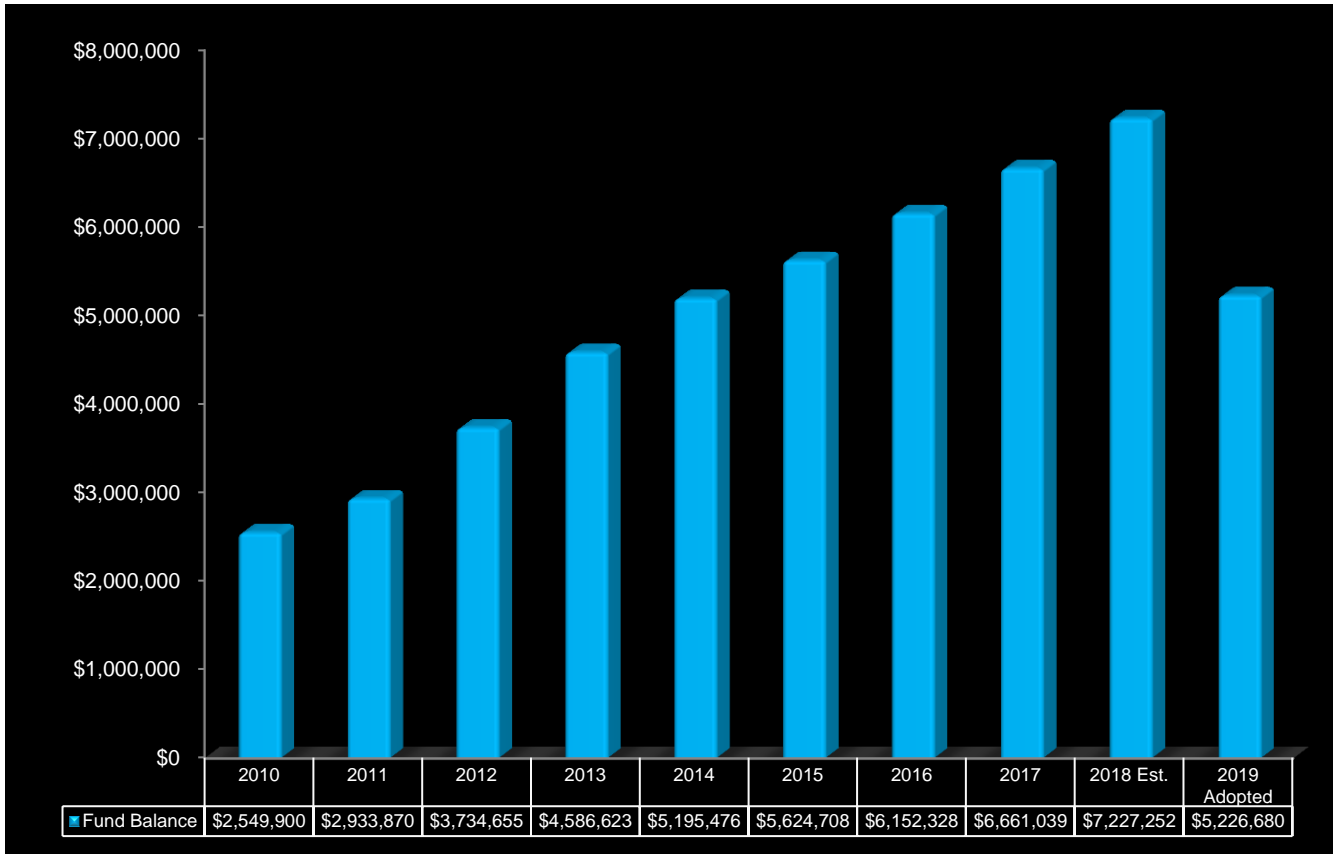
	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change from FY 18 Estimate
<b>REVENUE</b>							
Taxes	\$ 3,598,190	\$ 4,049,196	\$ 3,709,421	\$ 3,553,590	\$ 3,573,658	\$ 3,423,658	-3.7%
Taxes Collected by OBT	2,617,579	2,490,938	2,511,196	2,593,929	2,639,359	2,639,359	1.8%
Licenses and Permits	782,975	675,245	718,922	654,500	643,200	643,200	-1.7%
Fines and Forfeits	238,935	189,511	1,992,500	1,962,100	2,758,800	2,758,800	40.6%
Sales and Services	235,851	280,813	261,588	253,250	257,150	257,150	1.5%
Miscellaneous	82,217	70,385	59,289	116,493	112,842	112,842	-3.1%
<b>TOTAL</b>	<b>\$ 7,555,745</b>	<b>\$ 7,756,087</b>	<b>\$ 9,252,916</b>	<b>\$ 9,133,862</b>	<b>\$ 9,985,009</b>	<b>\$ 9,835,009</b>	<b>7.7%</b>
<b>EXPENDITURES</b>							
Executive Management	\$ 818,505	\$ 973,359	\$ 962,344	\$ 948,231	\$ 888,360	\$ 901,761	-4.9%
Police Department	4,444,424	4,533,222	4,721,620	4,663,406	5,017,715	5,063,674	8.6%
Building and Zoning	437,233	414,818	496,593	532,773	542,081	554,724	4.1%
Streets Division	543,199	555,472	606,549	631,560	640,019	653,778	3.5%
Tourism	168,872	169,896	165,283	165,133	165,133	169,133	2.4%
Police Commission	15,050	8,648	16,135	9,012	16,135	16,135	79.0%
Finance	423,967	399,169	376,214	414,097	448,051	450,667	8.8%
Economic Development	176,877	191,288	189,000	187,000	234,167	234,167	25.2%
Traffic Light Enforcement		1,500	878,731	1,016,437	1,026,542	1,026,542	1.0%
<b>TOTAL</b>	<b>\$ 7,028,127</b>	<b>\$ 7,247,372</b>	<b>\$ 8,412,469</b>	<b>\$ 8,567,649</b>	<b>\$ 8,978,203</b>	<b>\$ 9,070,581</b>	<b>5.9%</b>
Excess(Deficiency) of Revenues over Expenditures	\$ 527,618	\$ 508,715	\$ 840,447	\$ 566,213	\$ 1,006,806	\$ 764,428	35.0%
Other Financing Sources (Uses)							
Transfer To Water Fund to Pay-off 2010 Bonds						\$ (1,165,000)	
Transfer To Business District To Pay-off 2010B & 2012B Bonds						\$ (1,100,000)	
Transfer to Water Fund to Establish a Capital Replacement Fund						\$ (500,000)	
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,765,000)	
Net Change In Fund Balances	\$ 527,618	\$ 508,715	\$ 840,447	\$ 566,213	\$ 1,006,806	\$ (2,000,572)	
May 1	\$ 5,624,708	\$ 6,152,324	\$ 6,661,039	\$ 6,661,039	\$ 7,227,252	\$ 7,227,252	8.5%
April 30	\$ 6,152,324	\$ 6,661,039	\$ 7,501,486	\$ 7,227,252	\$ 8,234,058	\$ 5,226,680	-27.7%

\* includes an unassigned fund balance of \$5,819,950 for FY 2016

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

# General Fund

## Fund Balance – Increase/Decrease from Prior Year

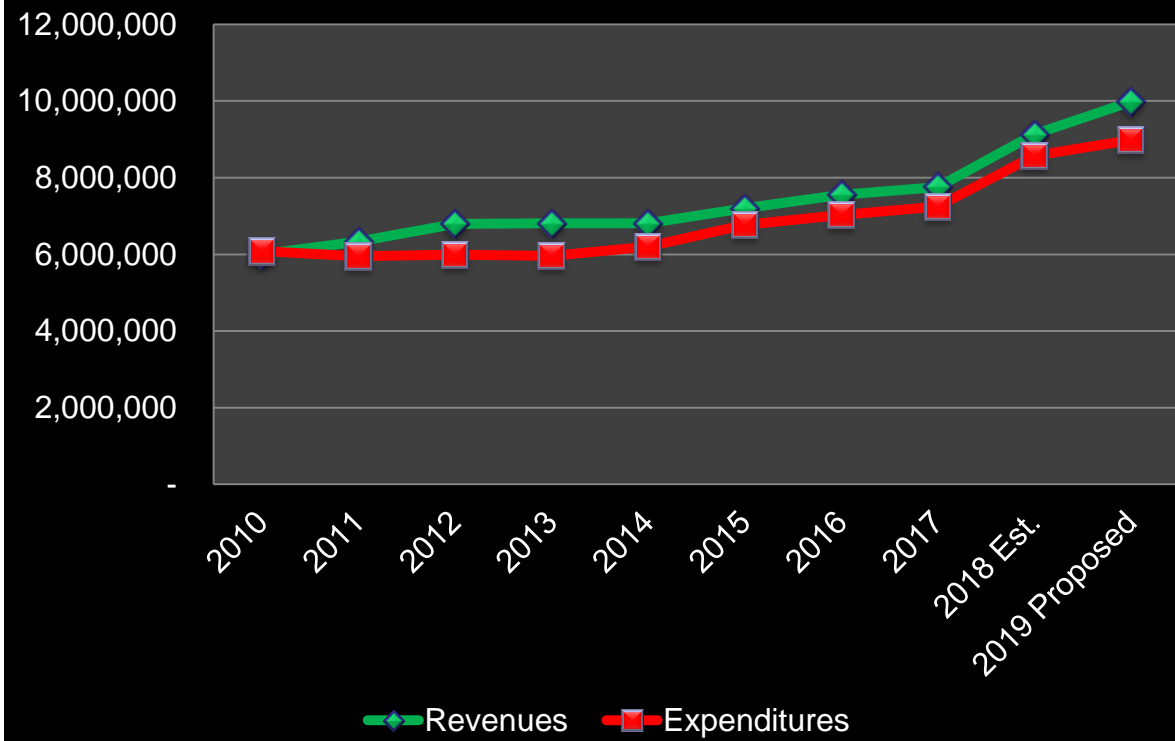


The FY 2017 General Fund's fund balance increased 8.3% or \$508,711 from FY 2016. The FY 2017 fund balance was \$6,661,039 of which \$6,379,449 was unassigned meaning this amount was not restricted, committed, or assigned to a specific purpose. Of the remaining fund balance, \$201,243 was set aside for prepaid items, \$39,801 for inventories, while \$40,548 was restricted for DUI equipment uses.

The FY 2018 fund balance is estimated to increase by \$566,213 and the FY 2019 fund balance is estimated to decrease by \$2,000,572. This decrease is due to the one-time transfers of \$1.6 million to the Water Fund and the \$1.1 million transfer to the Business District Funds. These one-time transfers will assist the other funds in repaying outstanding bonds and thereby reducing interest cost by about \$750,000. Even with these transfers, the fund balance still exceeds reserve requirements.

FY	Fund Balance	Surplus / Deficit	% Change
2010 Actual	2,549,900	(79,672)	
2011 Actual	2,933,870	383,970	15.1%
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 Est.	7,227,252	566,213	8.5%
2019 Adopted	5,226,680	(2,000,572)	-27.7%

## General Fund Revenue and Expenditure History



Due to a downturn in the economy, the General Fund experienced a deficit in fiscal year 2010. Since then revenues exceeded expenditures going forward. For FY 2018, a surplus of \$566,213 is estimated, while \$764,428 is projected for FY 2019.

Fiscal Year	Revenues	Expenditures	Surplus (Deficit)
2010	6,002,546	6,082,217	(79,671)
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 Est.	9,133,862	8,567,649	566,213
2019 Adopted	9,835,009	9,070,581	764,428



# Executive Management

**CITY OF OAKBROOK TERRACE  
EXECUTIVE MANAGEMENT  
2018/2019 BUDGET  
01-01**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 361,944	\$ 392,710	\$ 442,389	\$ 446,267	\$ 402,436	\$ 412,640	-6.7%	-7.5%
<b>Other Personnel Benefits</b>	\$ 122,839	\$ 117,657	\$ 131,946	\$ 127,947	\$ 124,970	\$ 130,768	-0.9%	2.2%
<b>Contractual Services</b>	\$ 326,642	\$ 451,120	\$ 378,809	\$ 359,417	\$ 350,053	\$ 347,453	-8.3%	-3.3%
<b>Commodities</b>	\$ 7,079	\$ 11,871	\$ 9,200	\$ 14,600	\$ 10,900	\$ 10,900	18.5%	-25.3%
<b>DEPARTMENT TOTAL</b>	\$ 818,505	\$ 973,359	\$ 962,344	\$ 948,231	\$ 888,360	\$ 901,761	-6.3%	-4.9%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 229,773	\$ 285,832	\$ 344,068	\$ 332,645	\$ 291,328	\$ 298,612	-13.2%	-10.2%
4120 - Overtime	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
4130 - Part-time Regular	\$ 54,174	\$ 26,175	\$ -	\$ 16,869	\$ 12,808	\$ 15,728	-	-6.8%
4140 - Part-time Other	\$ 67,750	\$ 68,584	\$ 85,500	\$ 85,000	\$ 85,000	\$ 85,000	-0.6%	0.0%
4151 - Police - Special Events	\$ 4,154	\$ 4,592	\$ 4,821	\$ 3,253	\$ 5,000	\$ 5,000	3.7%	53.7%
4155 - Public Srv - Special Events	\$ 2,852	\$ 3,985	\$ 4,200	\$ 4,400	\$ 4,200	\$ 4,200	0.0%	-4.5%
4156 - Sick Pay Incentive	\$ 2,300	\$ 2,400	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	0.0%	0.0%
4157 - Admin Special Events	\$ 837	\$ 1,143	\$ 1,200	\$ 1,500	\$ 1,500	\$ 1,500	25.0%	0.0%
<b>TOTAL</b>	\$ 361,944	\$ 392,710	\$ 442,389	\$ 446,267	\$ 402,436	\$ 412,640	-6.7%	-7.5%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 34,053	\$ 38,986	\$ 46,797	\$ 44,631	\$ 41,616	\$ 42,620	-8.9%	-4.5%
4520 - FICA	\$ 24,295	\$ 26,588	\$ 33,026	\$ 32,131	\$ 29,769	\$ 30,549	-7.5%	-4.9%
4530 - Health Insurance	\$ 50,500	\$ 40,344	\$ 41,073	\$ 41,172	\$ 45,527	\$ 44,440	8.2%	7.9%
4531 - H.S.A. Contribution	\$ 9,025	\$ 6,800	\$ 6,800	\$ 5,625	\$ 4,450	\$ 9,550	40.4%	69.8%
4540 - Dental Insurance	\$ 3,215	\$ 2,482	\$ 3,124	\$ 3,106	\$ 2,156	\$ 2,156	-31.0%	-30.6%
4550 - Life Insurance	\$ 799	\$ 795	\$ 770	\$ 976	\$ 1,146	\$ 1,146	48.8%	17.4%
4570 - Unemployment Ins	\$ 953	\$ 1,663	\$ 356	\$ 306	\$ 306	\$ 306	-14.1%	0.0%
<b>TOTAL</b>	\$ 122,839	\$ 117,657	\$ 131,946	\$ 127,947	\$ 124,970	\$ 130,768	-0.9%	2.2%

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 1,096	\$ 1,198	\$ 500	\$ 1,200	\$ 2,000	\$ 2,000	300.0%	66.7%
5601 - Codification	\$ 4,208	\$ 2,982	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	0.0%	0.0%
5602 - Minute Transcription Srvs	\$ 2,520	\$ 2,373	\$ 2,600	\$ 2,600	\$ 2,600	-	-	-
5603 - Lobbying Services	\$ 6,000	\$ 9,000	\$ -	\$ 3,000	\$ -	\$ -	-	-100.0%
5605 - Training/Conferences	\$ -	\$ -	\$ 500	\$ 250	\$ 500	\$ 500	0.0%	100.0%
5610 - Membership/Assoc Fees	\$ 5,376	\$ 7,317	\$ 6,325	\$ 6,500	\$ 6,500	\$ 6,500	2.8%	0.0%
5615 - Meetings	\$ 1,239	\$ 545	\$ 500	\$ 600	\$ 500	\$ 500	0.0%	-16.7%
5625 - Terrace Leaves Newsletter	\$ 20,590	\$ 23,090	\$ 20,944	\$ 20,944	\$ 21,976	\$ 21,976	4.9%	4.9%
5650 - Physical Exams	\$ -	\$ 65	\$ -	\$ 65	\$ -	\$ -	-	-100.0%
5651 - Employee Assistance Program	\$ 3,613	\$ 345	\$ 350	\$ 345	\$ 350	\$ 350	0.0%	1.4%
5655 - Equipment Lease & Rental	\$ 321	\$ 321	\$ 400	\$ 321	\$ 350	\$ 350	-12.5%	9.2%
5660 - Equipment Maint & Repair	\$ 3,950	\$ 2,294	\$ 3,000	\$ 2,200	\$ 2,500	\$ 2,500	-16.7%	13.6%
5663 - Vehicle Maint. & Repair	\$ 579	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.0%	-
5665 - Telephone Service	\$ 5,933	\$ 4,047	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	0.0%

**CITY OF OAKBROOK TERRACE  
EXECUTIVE MANAGEMENT  
2018/2019 BUDGET  
01-01**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>Contractual Services Continued</b>								
5668 - Communications	\$ 2,359	\$ 3,998	\$ 4,400	\$ 3,000	\$ 3,000	\$ 3,000	-31.8%	0.0%
5671 - General Legal Services	\$ 50,172	\$ 70,411	\$ 75,000	\$ 60,000	\$ 70,000	\$ 70,000	-6.7%	16.7%
5672 - Prosecutions	\$ 66,884	\$ 66,500	\$ 70,000	\$ 57,000	\$ 65,000	\$ 65,000	-7.1%	14.0%
5673 - Litigation	\$ 170	\$ 138,361	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.0%	0.0%
5673-01 Online Hotel Settlement	\$ 47,487	\$ 8,386	\$ 9,000	\$ 12,000	\$ 12,000	\$ 12,000	33.3%	0.0%
5674 - Labor Relations	\$ 7,026	\$ 5,830	\$ 30,000	\$ 30,000	\$ 6,000	\$ 6,000	-80.0%	-80.0%
5675 - Admin Hearing Services	\$ 4,395	\$ 7,814	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	0.0%
5677 - Contingency	\$ -	\$ 1,646	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.0%	-
5700 - Public Information	\$ 550	\$ 1,167	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	0.0%
5780 - Special Events Programming	\$ 11,289	\$ 11,838	\$ 17,350	\$ 27,000	\$ 17,350	\$ 17,350	0.0%	-35.7%
5781 - July 4th	\$ 62,403	\$ 65,001	\$ 68,540	\$ 68,992	\$ 69,027	\$ 69,027	0.7%	0.1%
5785 - Library Services	\$ 18,484	\$ 16,591	\$ 19,000	\$ 19,000	\$ 20,000	\$ 20,000	5.3%	5.3%
<b>TOTAL</b>	\$ 326,642	\$ 451,120	\$ 378,809	\$ 359,417	\$ 350,053	\$ 347,453	-8.3%	-3.3%
<b>Commodities</b>								
6110 - Books & Publications	\$ 623	\$ 235	\$ 500	\$ 600	\$ 600	\$ 600	20.0%	0.0%
6120 - Office Supplies	\$ 680	\$ 1,985	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
6130 - Supplies	\$ 3,419	\$ 4,471	\$ 4,200	\$ 6,600	\$ 4,200	\$ 4,200	0.0%	-36.4%
6151 - Hardware	\$ -	\$ 2,675	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	-	0.0%
6165 - Recognition	\$ 826	\$ 1,704	\$ 1,500	\$ 1,700	\$ 1,500	\$ 1,500	0.0%	-11.8%
6170 - Postage	\$ 1,532	\$ 801	\$ 1,000	\$ 2,700	\$ 1,600	\$ 1,600	60.0%	-40.7%
<b>TOTAL</b>	\$ 7,079	\$ 11,871	\$ 9,200	\$ 14,600	\$ 10,900	\$ 10,900	18.5%	-25.3%
<b>TOTAL</b>	\$ 818,505	\$ 973,359	\$ 962,344	\$ 948,231	\$ 888,360	\$ 901,761	-6.3%	-4.9%

**NARRATIVE REPORT**

<b>Department:</b>	<u>Executive Management</u>	<b>Date:</b>	<u>January 2018</u>
<b>Activity:</b>	<u>01-01</u>	<b>Prepared By:</b>	<u>Amy Marrero</u>

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4110	Full-Time	\$298,612
	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	\$15,728
	The budget 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	\$85,000
	Budgeted amount includes the Mayor's annual salary and liquor commission salary for a combined total of \$50,000; the six (6) Aldermen's annual salaries at \$30,000 and the Clerk's annual salary of \$5,000.	
4151	Police-Special Events	\$5,000
	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	\$4,200
	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	\$1,500
	Budgeted amount includes all salary related costs for the Administrative Department in regards to working the City's Special Events	
4500	Other Personnel Benefits	\$130,768
	These benefits include IMRF, FICA, H.S.A. contributions, unemployment insurance and insurance for life, dental, health for eligible persons.	
5600	Professional/Technical	\$2,000
	Budgeted costs for maintenance for new phone system, and council chambers audio/video repairs.	
5601	Codification	\$4,200
	Annual fee to update the municipal code.	

**NARRATIVE REPORT**

<b>Department:</b>	Executive Management	<b>Date:</b>	January 2018
<b>Activity:</b>	01-01	<b>Prepared By:</b>	Amy Marrero

Object Number	Narrative	Adopted
5610	Membership/Association Fees	\$6,500
	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), and Public Salary.com. The membership and notary fees for the City Clerk and Deputy Clerk 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	\$21,976
	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 \$2,626.	
5660	Equipment Maintenance & Repair	\$2,500
	Department's share of copier machine use and maintenance.	
5663	Vehicle Maintenance & Repair	\$1,000
	Requested funds maintain the Executive Management's pooled vehicle.	
5665	Telephone Service	\$4,000
	This figure is the calculated split between all City departments for telephone system charges.	
5668	Communications	\$3,000
	Budgeted amount is for the City Hall fax line 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	\$70,000
	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.	

**NARRATIVE REPORT**

**Department:** Executive Management      **Date:** January 2018  
**Activity:** 01-01      **Prepared By:** Amy Marrero

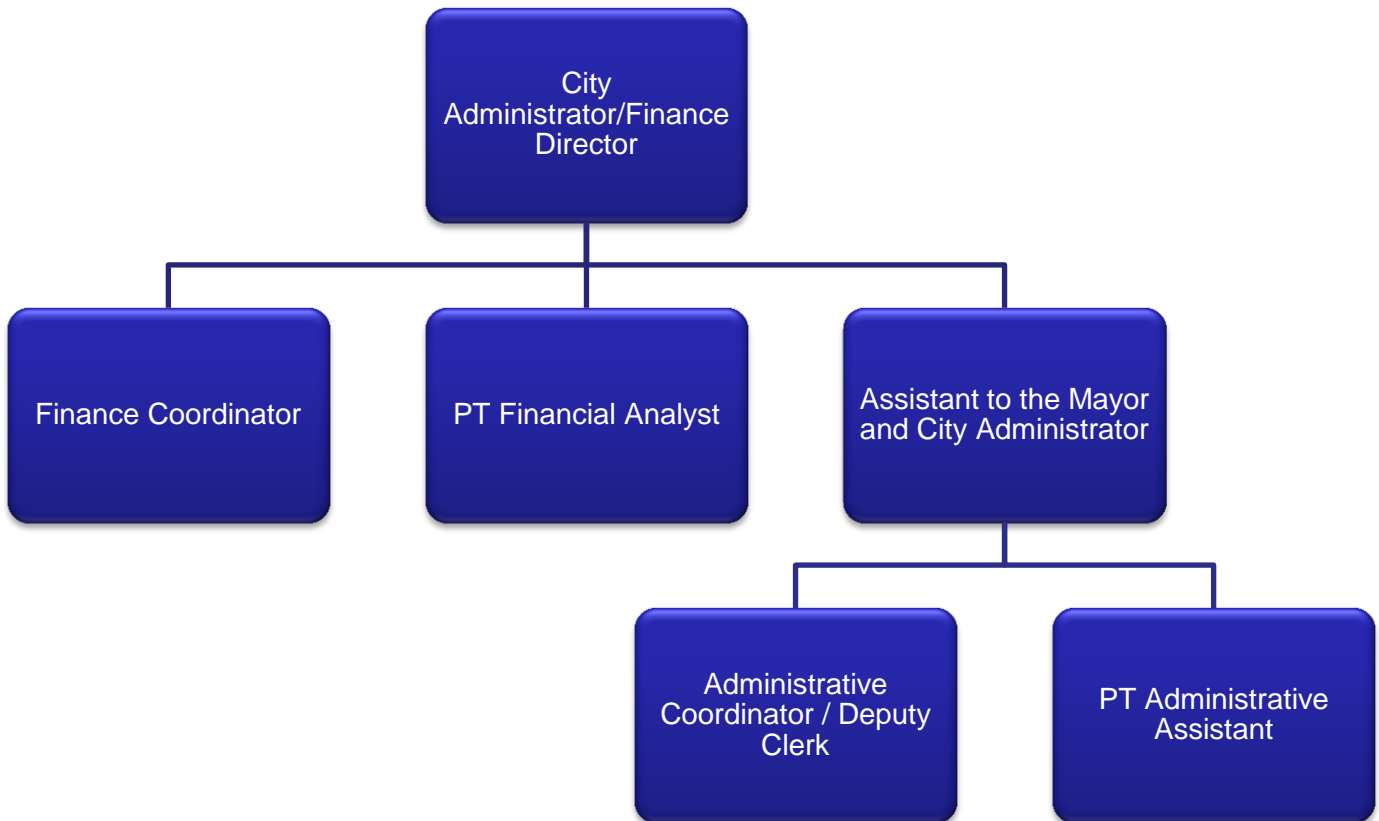
<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5673-01	Online Hotel Lawsuit Attorney Fees	\$12,000
	In 2016 the City settled the lawsuit against the online hotels. The City must compensate the legal firm who settled this case 33% of the online hotel tax collections beginning in January of 2016 and ending in December of 2020. Increase is due to higher projected revenues.	
5674	Labor Relations	\$6,000
	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.	
5700	Public Information	\$1,200
	Requested amount is for future correspondence to Oakbrook Terrace residents, and annual web-hosting fees.	
5780	Special Events Programming	\$17,350
	The requested amount provides funds for the various holiday and special events that occur throughout the year including:  <div style="margin-left: 40px;"> Garage Sale                    \$500  Fall Festival                    2,000  Employee Gift Cards            1,250  Childrens Holiday Party        6,400  Employee Holiday Party        6,000  Egg Hunt &amp; Kite Fly            <u>1,200</u>    <div style="text-align: right;">\$17,350</div> </div>	

**NARRATIVE REPORT**

**Department:** Executive Management      **Date:** January 2018  
**Activity:** 01-01      **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>																								
5781	July 4 <sup>th</sup> Programming	\$69,027																								
	<table border="0" style="width: 100%;"> <tr> <td style="padding-left: 100px;">Fireworks</td> <td align="right">\$23,000</td> </tr> <tr> <td style="padding-left: 100px;">Rides</td> <td align="right">1,875</td> </tr> <tr> <td style="padding-left: 100px;">Catering</td> <td align="right">18,609</td> </tr> <tr> <td style="padding-left: 100px;">Production Costs</td> <td align="right">9,900</td> </tr> <tr> <td style="padding-left: 100px;">Table, Chair, &amp; Tent Rental</td> <td align="right">4,380</td> </tr> <tr> <td style="padding-left: 100px;">Variety Artists</td> <td align="right">2,948</td> </tr> <tr> <td style="padding-left: 100px;">Band Fees</td> <td align="right">3,000</td> </tr> <tr> <td style="padding-left: 100px;">Golf Carts</td> <td align="right">1,510</td> </tr> <tr> <td style="padding-left: 100px;">July 4th Banners</td> <td align="right">575</td> </tr> <tr> <td style="padding-left: 100px;">Generator Rental</td> <td align="right">1,130</td> </tr> <tr> <td style="padding-left: 100px;">Miscellaneous Supplies</td> <td align="right"><u>2,100</u></td> </tr> <tr> <td></td> <td align="right">\$69,027</td> </tr> </table>	Fireworks	\$23,000	Rides	1,875	Catering	18,609	Production Costs	9,900	Table, Chair, & Tent Rental	4,380	Variety Artists	2,948	Band Fees	3,000	Golf Carts	1,510	July 4th Banners	575	Generator Rental	1,130	Miscellaneous Supplies	<u>2,100</u>		\$69,027	
Fireworks	\$23,000																									
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	\$69,027																									
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.																									

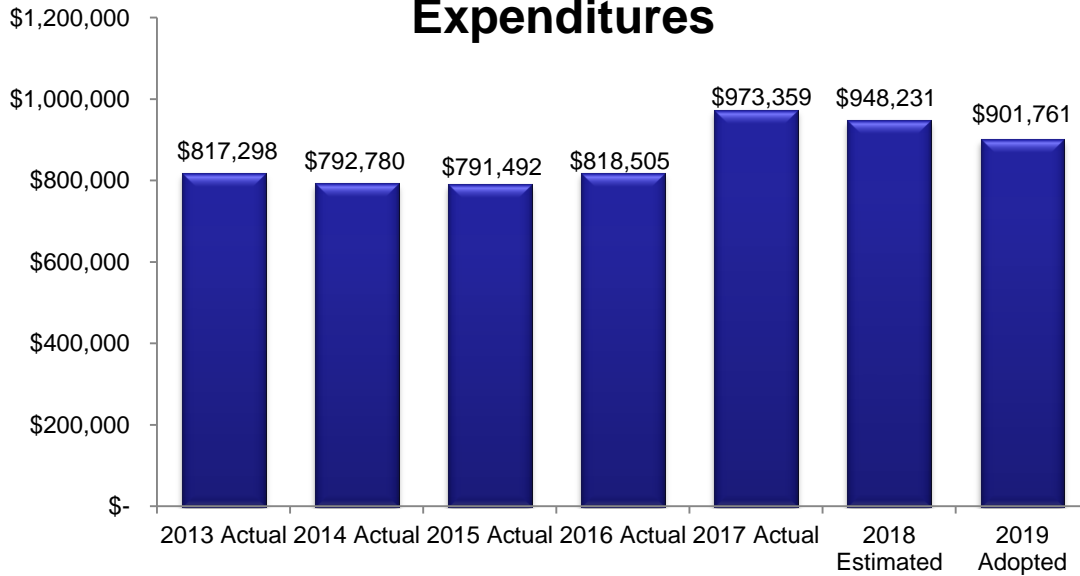
Administration / Finance Departments  
Organization Chart  
Fiscal Year Ended April 30, 2019



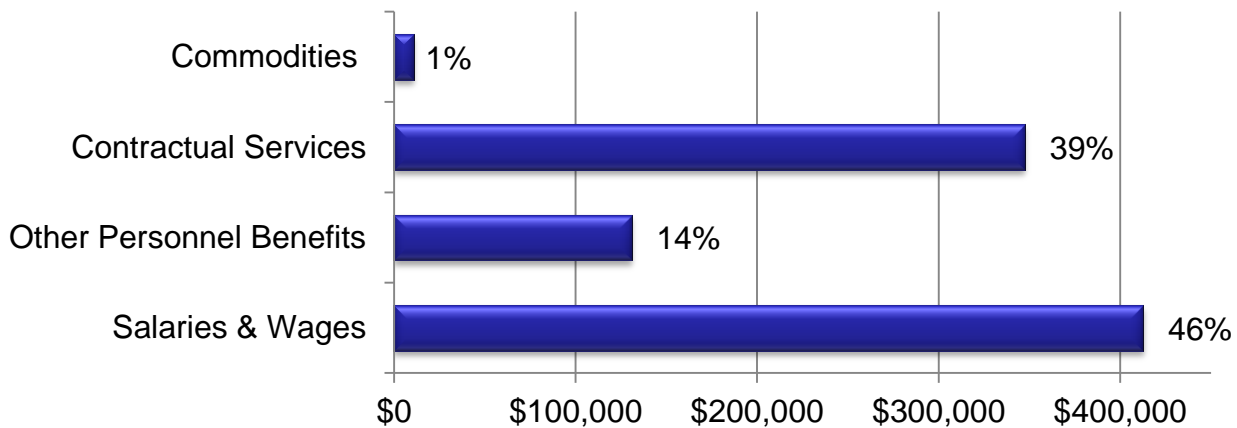


# Executive Management

## Executive Management Historical Expenditures



### Contractual Services Represent 39% of Adopted Budget



The FY 2019 Executive Management budget decreased by \$46,470 or 4.9% less than the FY 2018 estimate. The decrease is due to lower salaries, benefits, 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 2017-2018 ACCOMPLISHMENTS

1. Oversaw the Swearing-in of new City Council members at the May 9, 2017 meeting.
2. Continually updated the Council on the progress of the Goals and Objectives Plan.
3. Coordinated the July 4<sup>th</sup> festivities including the provision of 537 consumed meals, raffle, fireworks, concert, inflatables, and variety artists.
4. Received \$21,700 in corporate sponsorships for the July 4<sup>th</sup> activities.
5. Worked with developers to bring many new businesses to the City including: Inspired Closets, Butterfield Point, Baklava Faluda House Bakery, Accounting Principles, WayBack Burgers, West Suburban Family Dental, and Bella Bridesmaids. McCain Foods is currently under construction at the Oakbrook Terrace Tower and should occupy the space in February 2018. ACH Foods relocated their corporate headquarters and expanded their current location at Park View Plaza by 6,000 square feet. Flood Brothers is remodeling the former Circle Hardware building on 14<sup>th</sup> Street. Office Depot is currently under construction at the Oakbrook Terrace Square Shopping Center. Also plans are under way for a Kiddie Academy Dogtopia day care at Oakbrook Terrace Square. (**Level 1 Goal #1.1.**)
6. Approved a major \$3.1 million interior and exterior renovation to Mid America Plaza.



7. Monitored the newly installed traffic enforcement cameras at the corner of Route 83 and 22<sup>nd</sup> Street.
8. Hosted the second annual fall festival.



9. Coordinated the Holiday Party with 104 children attending.
10. Held a holiday decorating contest whereby five (5) residential homes competed.
11. Organized the spring kite fly and egg hunt.
12. Assisted in the publication of the City's newsletter, *Terrace Leaves*, which was published six (6) times during the year.
13. Monitored the development of the Oakbrook Terrace Square Shopping Center- **Level 1 Goal #1.3.**
14. Continual monitoring of the video gaming licensing program resulting in 12 location licenses and a total of 60 machines.
15. Renewed the City's 2018 risk management insurance with a \$5,904 or 7.4% increase due to higher property values. Also renewed the 2018 workers compensation insurance with a \$25,661 increase or 24% due to outstanding claims.
16. Worked with a local developer to occupy the former Burger King site with a new gas station, car wash, convenience store, and a gaming café. The Council approved an economic incentive agreement with the developer calling for a maximum sales tax rebate of \$138,000 over seven (7) years.
17. Updated the City's Personnel Policies and Procedures Manual.

### **FY 2018-2019 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 2018-2019 Budget Proposal

The Executive Management Department's budget request for FY 2019 is \$888,360. The proposed budget decreased by almost \$85,000 compared to the FY 2017 actual due to a reduction in contractual services resulting from lower legal costs. The proposed FY 2019 budget is also \$59,871 less than the current year estimate due to lower salaries and benefit costs associated with eliminating the former full-time Deputy Clerk Administrative Assistant position.

	2012	2013	2014	2015	2016	2017	2018	Total
July 4th Sponsorship Revenue (FY)	\$ 17,000	\$ 17,000	\$ 21,950	\$ 19,550	\$ 18,750	\$ 16,750	\$ 21,700	\$ 132,700
Ordinances Approved (CY)	64	66	77	76	59	41	TBD	
Resolutions Approved (CY)	26	29	14	34	19	17	TBD	

FY = Fiscal Year  
CY = Calendar Year



	2010	2011	2012	2013	2014	2015	2016	2017	2018 Est.	2019 Proposed
Salaries	365,454	427,903	334,088	273,095	282,232	293,732	361,944	392,710	446,267	402,436

# Police Department

**CITY OF OAKBROOK TERRACE  
POLICE DEPARTMENT  
2018/2019 BUDGET  
01-02**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 2,324,730	\$ 2,338,773	\$ 2,396,973	\$ 2,360,696	\$ 2,489,365	\$ 2,502,997	4.4%	6.0%
<b>Other Personnel Benefits</b>	\$ 1,608,745	\$ 1,719,495	\$ 1,786,229	\$ 1,791,646	\$ 1,962,100	\$ 1,994,427	11.7%	11.3%
<b>Contractual Services</b>	\$ 353,848	\$ 351,422	\$ 377,317	\$ 384,367	\$ 413,100	\$ 413,100	9.5%	7.5%
<b>Commodities</b>	\$ 140,193	\$ 123,532	\$ 85,878	\$ 126,698	\$ 85,150	\$ 85,150	-0.8%	-32.8%
<b>Capital Expenditures</b>	\$ 16,908	\$ -	\$ 75,222	\$ -	\$ 68,000	\$ 68,000	-9.6%	-
<b>DEPARTMENT TOTAL</b>	\$ 4,444,424	\$ 4,533,222	\$ 4,721,620	\$ 4,663,406	\$ 5,017,715	\$ 5,063,674	7.2%	8.6%

<b>Salaries &amp; Wages</b>								
4110-01 - Full-time Administrative	\$ 461,697	\$ 396,224	\$ 364,961	\$ 363,469	\$ 407,613	\$ 419,676	15.0%	15.5%
4110-02 - Full-time Sergeants	\$ 312,476	\$ 325,455	\$ 332,364	\$ 323,552	\$ 338,272	\$ 338,272	1.8%	4.5%
4110-03 - Full-time Patrol Officers	\$ 1,093,834	\$ 1,124,050	\$ 1,131,827	\$ 1,104,223	\$ 1,174,859	\$ 1,174,859	3.8%	6.4%
4110-04 - Full-time Investigations	\$ 116,353	\$ 160,186	\$ 200,648	\$ 196,217	\$ 202,441	\$ 202,441	0.9%	3.2%
4111-02 - Court Stand-by Sgts	\$ 896	\$ 829	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	0.0%	100.0%
4111-03 - Court Stand-by Patrol	\$ 2,802	\$ 2,944	\$ 4,000	\$ 3,500	\$ 4,000	\$ 4,000	0.0%	14.3%
4111-04 - Court Stand-by Invest	\$ -	\$ -	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	0.0%	100.0%
4120-01 - Overtime Administrative	\$ 3,879	\$ 4,034	\$ 6,150	\$ 6,150	\$ 6,500	\$ 6,663	8.3%	8.3%
4120-02 - Overtime Sergeants	\$ 25,404	\$ 25,189	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	20.0%	0.0%
4120-03 - Overtime Patrol Officers	\$ 84,431	\$ 73,458	\$ 90,000	\$ 100,000	\$ 95,000	\$ 95,000	5.6%	-5.0%
4120-04 - Overtime Investigations	\$ 7,229	\$ 11,832	\$ 12,000	\$ 12,000	\$ 15,000	\$ 15,000	25.0%	25.0%
4130 - Part-time Regular	\$ 94,188	\$ 100,103	\$ 87,942	\$ 100,000	\$ 56,275	\$ 57,682	-34.4%	-42.3%
4150-02 - Court Time Sergeants	\$ 4,833	\$ 4,953	\$ 5,000	\$ 4,000	\$ 5,000	\$ 5,000	0.0%	25.0%
4150-03 - Court Time Patrol Off.	\$ 37,755	\$ 40,141	\$ 59,000	\$ 46,500	\$ 60,000	\$ 60,000	1.7%	29.0%
4150-04 - Court Time Investigations	\$ -	\$ -	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	0.0%	100.0%
4160-02 - Holiday Pay Sergeants	\$ 14,325	\$ 14,064	\$ 15,700	\$ 15,410	\$ 16,191	\$ 16,191	3.1%	5.1%
4160-03 - Holiday Pay Patrol Off.	\$ 34,874	\$ 38,375	\$ 38,822	\$ 34,007	\$ 36,651	\$ 36,651	-5.6%	7.8%
4160-04 - Holiday Pay Investigations	\$ 9,185	\$ 3,819	\$ 6,000	\$ 8,712	\$ 9,355	\$ 9,355	55.9%	7.4%
4170-01 - Vacation Buy Back Admn	\$ 4,824	\$ 4,824	\$ 4,824	\$ 3,874	\$ 4,000	\$ 4,000	-17.1%	3.3%
4170-02 - Vacation Buy Back Sgts	\$ -	\$ -	\$ 2,161	\$ 2,108	\$ 2,168	\$ 2,168	0.3%	2.9%
4170-03 - Vacation Buy Back Patrol	\$ -	\$ 4,576	\$ 3,691	\$ 1,760	\$ 4,093	\$ 4,093	10.9%	132.6%
4170-04 - Vacation Buy Back Invest	\$ 1,813	\$ 3,714	\$ 3,885	\$ 3,714	\$ 4,087	\$ 4,087	5.2%	10.0%
4171 - Sick Leave Buyback	\$ 13,931	\$ -	\$ -	\$ -	\$ 14,861	\$ 14,861	-	-
<b>TOTAL</b>	\$ 2,324,730	\$ 2,338,773	\$ 2,396,973	\$ 2,360,696	\$ 2,489,365	\$ 2,502,997	4.4%	6.0%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 33,244	\$ 43,418	\$ 52,041	\$ 52,868	\$ 60,578	\$ 62,092	19.3%	17.4%
4520-01 FICA Administrative	\$ 40,895	\$ 37,869	\$ 35,496	\$ 36,222	\$ 36,291	\$ 37,198	4.8%	2.7%
4520-02 FICA Sergeants	\$ 26,442	\$ 27,289	\$ 29,164	\$ 28,731	\$ 30,036	\$ 30,036	3.0%	4.5%
4520-03 FICA Patrol Officers	\$ 94,026	\$ 93,661	\$ 101,541	\$ 98,684	\$ 105,157	\$ 105,157	3.6%	6.6%
4520-04 FICA Investigations	\$ 11,878	\$ 13,512	\$ 17,177	\$ 16,956	\$ 17,816	\$ 17,816	3.7%	5.1%
4530-01 Health Ins. Administrative	\$ 81,234	\$ 68,095	\$ 65,472	\$ 65,440	\$ 97,641	\$ 114,546	75.0%	75.0%
4531-01 H.S.A. Contrib. Admin.	\$ 15,700	\$ 11,250	\$ 11,250	\$ 9,025	\$ 11,250	\$ 21,050	87.1%	133.2%
4531-02 H.S.A. Contrib. Union	\$ 67,375	\$ 69,600	\$ 69,600	\$ 69,600	\$ 71,700	\$ 74,900	7.6%	7.6%
4535-02 Health/Dental Sergeants	\$ 67,057	\$ 74,164	\$ 75,750	\$ 75,670	\$ 81,447	\$ 81,447	7.5%	7.6%
4535-03 Health/Dental Patrol	\$ 212,236	\$ 245,333	\$ 245,627	\$ 253,998	\$ 285,452	\$ 285,452	16.2%	12.4%
4535-04 Health/Dental Invest	\$ 8,936	\$ 13,215	\$ 17,037	\$ 17,259	\$ 19,395	\$ 19,395	13.8%	12.4%
4535-05 Health Insurance OPEB	\$ 13,489	\$ 13,342	\$ 14,945	\$ 15,036	\$ 16,841	\$ 16,841	12.7%	12.0%
4540-01 Dental Ins. Administrative	\$ 6,628	\$ 5,194	\$ 5,189	\$ 5,159	\$ 6,228	\$ 6,228	20.0%	20.7%
4550-01 Life Ins. Administrative	\$ 1,339	\$ 1,028	\$ 719	\$ 942	\$ 919	\$ 919	27.7%	-2.5%
4550-02 Life Ins. Sergeants	\$ 924	\$ 778	\$ 650	\$ 861	\$ 773	\$ 773	19.0%	-10.2%
4550-03 Life Ins. Patrol Officers	\$ 3,193	\$ 2,966	\$ 2,265	\$ 2,930	\$ 2,700	\$ 2,700	19.2%	-7.8%
4550-04 Life Ins. Investigations	\$ 278	\$ 401	\$ 325	\$ 520	\$ 481	\$ 481	47.9%	-7.5%
4560-00 Police Pension	\$ 912,363	\$ 994,889	\$ 1,039,771	\$ 1,039,771	\$ 1,115,355	\$ 1,115,355	7.3%	7.3%
4570-01 Unemployment Ins. Adm.	\$ 5,074	\$ 1,995	\$ 927	\$ 748	\$ 816	\$ 816	-11.9%	9.1%
4570-02 Unemployment Ins. Serg.	\$ 1,108	\$ 214	\$ 214	\$ 204	\$ 204	\$ 204	-4.6%	0.0%
4570-03 Unemployment Ins. Patrol	\$ 4,959	\$ 1,139	\$ 927	\$ 885	\$ 885	\$ 885	-4.5%	0.0%
4570-04 Unemployment Ins. Invest	\$ 369	\$ 143	\$ 143	\$ 136	\$ 136	\$ 136	-4.6%	0.0%
<b>TOTAL</b>	\$ 1,608,745	\$ 1,719,495	\$ 1,786,229	\$ 1,791,646	\$ 1,962,100	\$ 1,994,427	11.7%	11.3%



**CITY OF OAKBROOK TERRACE  
POLICE DEPARTMENT  
2018/2019 BUDGET  
01-02**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 8,505	\$ 855	\$ 2,000	\$ 1,000	\$ 1,500	\$ 1,500	-25.0%	50.0%
5605 - Training/Conferences	\$ 13,627	\$ 5,205	\$ 10,000	\$ 6,000	\$ 7,500	\$ 7,500	-25.0%	25.0%
5607 - Continuing Education	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.0%	0.0%
5610 - Membership & Association	\$ 2,390	\$ 370	\$ 1,500	\$ 400	\$ 400	\$ 400	-73.3%	0.0%
5611 - Support Services	\$ 12,829	\$ 15,281	\$ 13,617	\$ 13,617	\$ 15,000	\$ 15,000	10.2%	10.2%
5615 - Meetings	\$ 312	\$ 40	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5635 - Deductible Payments	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	0.0%
5650 - Physical Exams	\$ 170	\$ 114	\$ 400	\$ 300	\$ 400	\$ 400	0.0%	33.3%
5655 - Equipment Lease & Rental	\$ 418	\$ 630	\$ 800	\$ 800	\$ 800	\$ 800	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 15,290	\$ 12,373	\$ 16,100	\$ 35,000	\$ 45,000	\$ 45,000	179.5%	28.6%
5663 - Vehicle Maint & Repair	\$ 27,738	\$ 39,267	\$ 23,000	\$ 30,000	\$ 25,000	\$ 25,000	8.7%	-16.7%
5665 - Telephone Service	\$ 6,292	\$ 4,292	\$ 6,400	\$ 4,000	\$ 4,000	\$ 4,000	-37.5%	0.0%
5668 - Communications	\$ 12,078	\$ 11,416	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.0%	0.0%
5670 - Travel Expense	\$ -	\$ 65	\$ -	\$ -	\$ -	\$ -	-	-
5680 - DuComm	\$ 212,295	\$ 208,225	\$ 216,100	\$ 215,500	\$ 236,000	\$ 236,000	9.2%	9.5%
5695 - Animal Control	\$ 210	\$ 150	\$ 300	\$ 150	\$ 300	\$ 300	-	100.0%
5700 - Public Information	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
5705 - Filing Fees	\$ 1,480	\$ 443	\$ 3,000	\$ 1,500	\$ 2,000	\$ 2,000	-33.3%	33.3%
5707 - State Forfeiture	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
5715 - Uniform Allowance	\$ 17,520	\$ 16,595	\$ 20,500	\$ 17,500	\$ 15,600	\$ 15,600	-23.9%	-10.9%
5720 - Printing	\$ 2,118	\$ 3,441	\$ 3,000	\$ 2,000	\$ 3,000	\$ 3,000	0.0%	50.0%
5758 - Utilities	\$ 4,097	\$ 759	\$ 10,000	\$ 6,000	\$ 6,000	\$ 6,000	-40.0%	0.0%
5770 - Building Maintenance	\$ 16,209	\$ 31,903	\$ 30,500	\$ 30,500	\$ 30,500	\$ 30,500	0.0%	0.0%
<b>TOTAL</b>	<b>\$ 353,848</b>	<b>\$ 351,422</b>	<b>\$ 377,317</b>	<b>\$ 384,367</b>	<b>\$ 413,100</b>	<b>\$ 413,100</b>	<b>9.5%</b>	<b>7.5%</b>
<b>Commodities</b>								
6110 - Books & Publications	\$ 1,118	\$ 624	\$ 1,200	\$ 1,000	\$ 1,000	\$ 1,000	-16.7%	0.0%
6120 - Office Supplies	\$ 3,659	\$ 4,993	\$ 3,700	\$ 4,400	\$ 4,000	\$ 4,000	8.1%	-9.1%
6125 - Office Furniture	\$ 3,345	\$ 1,365	\$ -	\$ 2,400	\$ 1,000	\$ 1,000	-	-58.3%
6126 - Towing Expenses	\$ 7,092	\$ 1,243	\$ 2,000	\$ 1,000	\$ 1,500	\$ 1,500	-25.0%	50.0%
6130 - Supplies	\$ 21,496	\$ 15,937	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	0.0%
6131 - DUI Equipment	\$ 55,019	\$ 58,227	\$ 1,500	\$ 54,508	\$ 1,500	\$ 1,500	0.0%	-97.2%
6150 - Software	\$ 25	\$ 2,053	\$ 1,000	\$ 2,100	\$ 3,400	\$ 3,400	240.0%	61.9%
6151 - Hardware	\$ 1,903	\$ 1,975	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	100.0%	0.0%
6170 - Postage	\$ 1,695	\$ 843	\$ 2,700	\$ 1,500	\$ 1,500	\$ 1,500	-44.4%	0.0%
6180 - Fuel	\$ 36,265	\$ 36,273	\$ 52,500	\$ 37,512	\$ 51,250	\$ 51,250	-2.4%	36.6%
6190 - Non-Capital Equipment	\$ 8,576	\$ -	\$ 14,278	\$ 14,278	\$ 12,000	\$ 12,000	-16.0%	-16.0%
<b>TOTAL</b>	<b>\$ 140,193</b>	<b>\$ 123,532</b>	<b>\$ 85,878</b>	<b>\$ 126,698</b>	<b>\$ 85,150</b>	<b>\$ 85,150</b>	<b>-0.8%</b>	<b>-32.8%</b>
<b>Capital Expenditures</b>								
7130 - Vehicles	\$ 16,908	\$ -	\$ 75,222	\$ -	\$ 68,000	\$ 68,000	-9.6%	-
<b>TOTAL</b>	<b>\$ 16,908</b>	<b>\$ -</b>	<b>\$ 75,222</b>	<b>\$ -</b>	<b>\$ 68,000</b>	<b>\$ 68,000</b>	<b>-9.6%</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 4,444,424</b>	<b>\$ 4,533,222</b>	<b>\$ 4,721,620</b>	<b>\$ 4,663,406</b>	<b>\$ 5,017,715</b>	<b>\$ 5,063,674</b>	<b>7.2%</b>	<b>8.6%</b>

**NARRATIVE REPORT**

<b>Department:</b>	Police Department	<b>Date:</b>	November 1, 2017
<b>Activity:</b>	01-02	<b>Prepared By:</b>	Chief Calvello

Object Number	Narrative	Adopted										
4110	Full-time Salaries	\$2,135,248										
	<p>Administrative and Command Staff includes the 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 border="0" style="width: 100%;"> <tr> <td style="width: 60%;">Administrative and Command Staff (6)</td> <td style="text-align: right;">\$419,676</td> </tr> <tr> <td>Sergeants (3) -</td> <td style="text-align: right;">338,272</td> </tr> <tr> <td>Patrol Officers (13) -</td> <td style="text-align: right;">1,174,859</td> </tr> <tr> <td>Investigations (1) Sgt &amp; (1) Officer</td> <td style="text-align: right;"><u>202,441</u></td> </tr> <tr> <td></td> <td style="text-align: right;">\$2,135,248</td> </tr> </table> <p>*Increase due to proposed hiring of a full-time midnight shift Records Specialist.</p>	Administrative and Command Staff (6)	\$419,676	Sergeants (3) -	338,272	Patrol Officers (13) -	1,174,859	Investigations (1) Sgt & (1) Officer	<u>202,441</u>		\$2,135,248	
Administrative and Command Staff (6)	\$419,676											
Sergeants (3) -	338,272											
Patrol Officers (13) -	1,174,859											
Investigations (1) Sgt & (1) Officer	<u>202,441</u>											
	\$2,135,248											
4111	Court Stand-By	\$6,000										
	<p>Budgeted amount is for officer's stand-by pay before court appearances as per the contract.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">Sergeants -</td> <td style="text-align: right;">\$1,000</td> </tr> <tr> <td>Patrol Officers -</td> <td style="text-align: right;">4,000</td> </tr> <tr> <td>Investigations -</td> <td style="text-align: right;"><u>1,000</u></td> </tr> <tr> <td></td> <td style="text-align: right;">\$6,000</td> </tr> </table>	Sergeants -	\$1,000	Patrol Officers -	4,000	Investigations -	<u>1,000</u>		\$6,000			
Sergeants -	\$1,000											
Patrol Officers -	4,000											
Investigations -	<u>1,000</u>											
	\$6,000											
4120	Overtime	\$146,663										
	<p>Overtime is categorized by personnel sub-division:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">Administrative Staff -</td> <td style="text-align: right;">\$6,663</td> </tr> <tr> <td>Sergeants -</td> <td style="text-align: right;">30,000</td> </tr> <tr> <td>Patrol Officers -</td> <td style="text-align: right;">95,000</td> </tr> <tr> <td>Investigations -</td> <td style="text-align: right;"><u>15,000</u></td> </tr> <tr> <td></td> <td style="text-align: right;">\$146,663</td> </tr> </table>	Administrative Staff -	\$6,663	Sergeants -	30,000	Patrol Officers -	95,000	Investigations -	<u>15,000</u>		\$146,663	
Administrative Staff -	\$6,663											
Sergeants -	30,000											
Patrol Officers -	95,000											
Investigations -	<u>15,000</u>											
	\$146,663											
4130	Part-time Regular	\$57,682										
	<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 (3,132 hours)</p>											

**NARRATIVE REPORT**

<b>Department:</b>	Police Department	<b>Date:</b>	November 1, 2017
<b>Activity:</b>	01-02	<b>Prepared By:</b>	Chief Calvello

Object Number	Narrative	Adopted								
4150	Court Time	\$66,000								
	<p>Court Time includes officer's appearance in felony, misdemeanor, and traffic courts for trials and pre-trial motions. Court time is broken out by personnel divisions:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">Sergeants Court Appearances -</td> <td style="text-align: right;">\$5,000</td> </tr> <tr> <td>Patrol Officers Court Appearances -</td> <td style="text-align: right;">60,000</td> </tr> <tr> <td>Investigators Court Appearances -</td> <td style="text-align: right;"><u>1,000</u></td> </tr> <tr> <td></td> <td style="text-align: right;">\$66,000</td> </tr> </table>	Sergeants Court Appearances -	\$5,000	Patrol Officers Court Appearances -	60,000	Investigators Court Appearances -	<u>1,000</u>		\$66,000	
Sergeants Court Appearances -	\$5,000									
Patrol Officers Court Appearances -	60,000									
Investigators Court Appearances -	<u>1,000</u>									
	\$66,000									
4160	Holiday Pay	\$62,197								
	<p>Budgeted amount is for department personnel working paid holidays and holiday benefit by employment group:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">Sergeants -</td> <td style="text-align: right;">\$16,191</td> </tr> <tr> <td>Patrol Officers -</td> <td style="text-align: right;">36,651</td> </tr> <tr> <td>Investigators -</td> <td style="text-align: right;"><u>9,355</u></td> </tr> <tr> <td></td> <td style="text-align: right;">\$62,197</td> </tr> </table>	Sergeants -	\$16,191	Patrol Officers -	36,651	Investigators -	<u>9,355</u>		\$62,197	
Sergeants -	\$16,191									
Patrol Officers -	36,651									
Investigators -	<u>9,355</u>									
	\$62,197									
4170	Vacation Buy Back	\$14,348								
	<p>Union employees are entitled to sell back one week of vacation per labor agreement. Request is based on assumption of one investigator, one sergeant, and one patrol officer and the Chief selling back vacation.</p>									
4171	Sick Leave Buy Back	\$14,861								
	<p>Per the FOP Union agreement, an employee upon retirement can receive a maximum of 180 days sick leave. Currently only one employee qualifies for this benefit. The maximum number of days that can be reimbursed is 36 days (180 days X 20%).</p>									
4500	Other Personnel Benefits	\$1,994,427								
	<p>These benefits include IMRF, FICA, police pension, H.S.A. Contributions, and insurance for life, dental, health and unemployment.</p>									
5600	Professional & Technical Services	\$1,500								
	<p>Police Department's share of EAP services, in addition to miscellaneous other services that may be needed.</p>									
5605	Training and Conferences	\$7,500								
	<p>The budgeted figure includes multi-regional training (NEMRT \$3,000 = 20 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. In addition, Homicide Investigators (\$350) and Gang Officers recertification (\$350).</p>									

**NARRATIVE REPORT**

<b>Department:</b>	Police Department	<b>Date:</b>	November 1, 2017
<b>Activity:</b>	01-02	<b>Prepared By:</b>	Chief Calvello

Object Number	Narrative	Adopted																																													
5607	Continuing Education	\$3,500																																													
	Tuition reimbursement provided under terms of union contract.																																														
5611	Support Services	\$15,000																																													
	<table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">Major Crimes Task Force</td> <td style="width: 10%; text-align: right;">\$ 500</td> <td style="width: 10%;"></td> </tr> <tr> <td>DuPage Children’s Center</td> <td style="text-align: right;">1,000</td> <td></td> </tr> <tr> <td>ETSB/NetRMS</td> <td style="text-align: right;">1,800</td> <td></td> </tr> <tr> <td>Elmhurst Range Fee</td> <td style="text-align: right;">800</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;">2,000</td> <td></td> </tr> <tr> <td>DuPage County Data Processing Fee</td> <td style="text-align: right;">300</td> <td></td> </tr> <tr> <td>NIPAS Mobile Field Force</td> <td style="text-align: right;">2,800</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;">400</td> <td></td> </tr> <tr> <td>Datacom (UCC Update)</td> <td style="text-align: right;">500</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;">400</td> <td></td> </tr> <tr> <td>Other</td> <td style="text-align: right;"><u>200</u></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">\$15,000</td> <td></td> </tr> </table>	Major Crimes Task Force	\$ 500		DuPage Children’s Center	1,000		ETSB/NetRMS	1,800		Elmhurst Range Fee	800		Critical Reach Fee	300		Leads On-Line	2,000		DuPage County Data Processing Fee	300		NIPAS Mobile Field Force	2,800		Porter Lee Corporation (Evidence Mgt/BEAST)	1,000		TLO (Investigations Database)	400		Datacom (UCC Update)	500		Administrative Consulting Services	3,000		SSPRF/LESO (Revolving Fund A/R for Detectives)	400		Other	<u>200</u>			\$15,000		
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SSPRF/LESO (Revolving Fund A/R for Detectives)	400																																														
Other	<u>200</u>																																														
	\$15,000																																														
5635	Deductible Payments	\$4,000																																													
	Vehicle insurance deductibles for (4) four police vehicle accidents.																																														

**NARRATIVE REPORT**

<b>Department:</b>	Police Department	<b>Date:</b>	November 1, 2017
<b>Activity:</b>	01-02	<b>Prepared By:</b>	Chief Calvello

Object Number	Narrative	Adopted
5660	Equipment Maintenance & Repair	\$45,000
	Budgeted amount is for annual service on departmental equipment including: Office machines/Typewriters \$400 Konica Minolta (PD Copier) 4,000 Mercury Systems (Channel 6 antenna) 5,000 Communication Direct (previously Radco) 2,300 Printrak/ Live Scan maintenance 4,500 Cornerstone Detention (Building cameras, doors, etc.) 20,000 Suburban Lock (schlage/doors) 1,000 Axon Enterprise (Taser Assurance CEW Plan) 1,100 Chicago Communications-Portable Radios 1,200 Municipal Electronics (Radar ReCert) 500 HVAC Maintenance Agreement 2,200 Generator Maintenance 2,400 Miscellaneous <u>400</u> <span style="float: right;">\$45,000</span>	
5663	Vehicle Maintenance & Repair	\$25,000
	Budgeted amount includes non-warranty vehicle repairs, car washes, and battery maintenance.	
5665	Telephone Service	\$4,000
	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	\$236,000
	Budgeted figure is comprised of City's fair share for 20 officers X \$11,200 (estimated) Estimated at a 4% increase. Also included in this line item is the municipal share of a second DuComm Communications Center (\$12,000).	

**NARRATIVE REPORT**

**Department:** Police Department                      **Date:** November 1, 2017  
**Activity:** 01-02    **Prepared By:** Chief Calvello

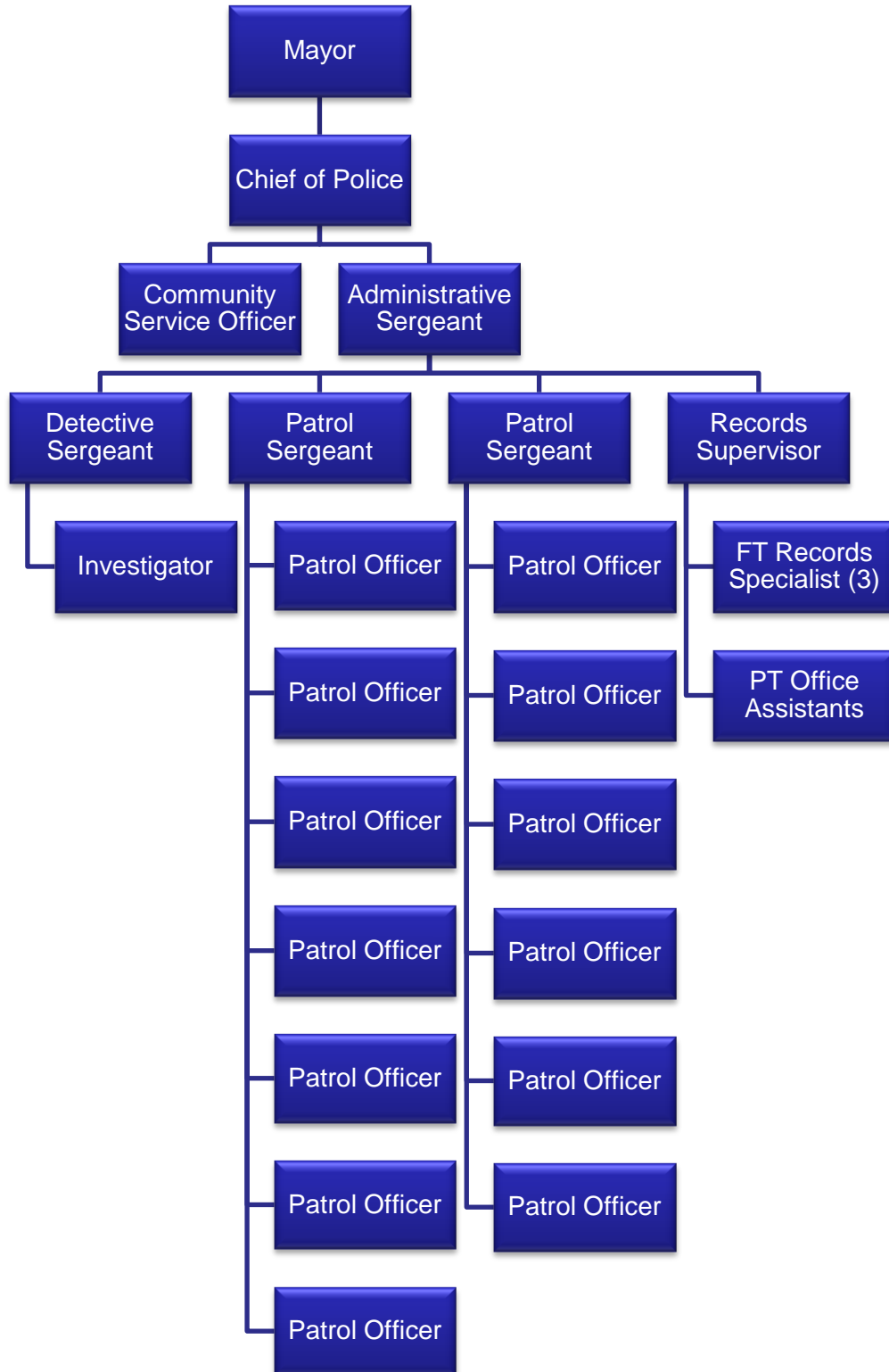
<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5705	Filing Fees	\$2,000
	Processing fees, subpoenas fees, notaries, vehicle titles and registrations, and seized vehicle title transfers.	
5715	Uniform Allowance	\$15,600
	Projected cost includes the following items:	
	Patrol Replacement—3 Sergeants & 13 Patrol Officers (16 x \$750)	\$12,000
	Detective Clothing Allowance (quarterly)—2 Detectives (\$225 x 4 x 2)	1,800
	Projected 2 new part time desk officers (2 x \$400)	800
	Admin Replacement – 5 Full Time (5 x \$200)	<u>1,000</u>
		\$15,600
5720	Printing	\$3,000
	Printing of forms, reports, business cards, citations, parking tickets, placards, etc.	
5758	Utilities	\$6,000
	Costs associated with the new Police Station utilities.	
5770	Building Maintenance	\$30,500
	Costs associated with the maintenance.	
6110	Books & Publications	\$1,000
	Purchasing of updated law books and references.	
6126	Towing Expenses	\$1,500
	Budgeted line item is for all costs associated with towing expenses.	
6130	Supplies	\$6,000
	Necessary equipment for training and operations.	
6131	DUI Equipment	\$1,500
	Monies collected from DUI court fines must be used to purchase equipment for DUI enforcement and education (\$500). The request (\$1,000) for DVD disks, mouthpieces and other DUI supplies.	

**NARRATIVE REPORT**

<b>Department:</b>	Police Department	<b>Date:</b>	November 1, 2017
<b>Activity:</b>	01-02	<b>Prepared By:</b>	Chief Calvello

Object Number	Narrative	Adopted																
6150	Software	\$3,400																
	Software to issue and track General Orders and Written Directives.																	
6151	Hardware	\$2,000																
	Miscellaneous hardware as needed.																	
6180	Fuel	\$51,250																
	Approximately 20,500 gallons of gasoline for police vehicles based on \$2.50 per gallon.																	
6190	Non- Capital Equipment	\$12,000																
	<table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">2 Smith and Wesson Rifles [M&amp;P15-22 Sport, 22LR]</td> <td style="text-align: right;">\$630</td> </tr> <tr> <td>Grip Lights for Rifles purchased in 2017</td> <td style="text-align: right;">400</td> </tr> <tr> <td>X2 Taser Cartridges (50 @ \$35 each)</td> <td style="text-align: right;">1,750</td> </tr> <tr> <td>X2 PPM (3 @ \$61 each)</td> <td style="text-align: right;">183</td> </tr> <tr> <td>OC/Pepper Spray</td> <td style="text-align: right;">140</td> </tr> <tr> <td>Ammunition &amp; Targets</td> <td style="text-align: right;">8,700</td> </tr> <tr> <td>Miscellaneous</td> <td style="text-align: right;"><u>197</u></td> </tr> <tr> <td></td> <td style="text-align: right;">\$12,000</td> </tr> </table>	2 Smith and Wesson Rifles [M&P15-22 Sport, 22LR]	\$630	Grip Lights for Rifles purchased in 2017	400	X2 Taser Cartridges (50 @ \$35 each)	1,750	X2 PPM (3 @ \$61 each)	183	OC/Pepper Spray	140	Ammunition & Targets	8,700	Miscellaneous	<u>197</u>		\$12,000	
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Miscellaneous	<u>197</u>																	
	\$12,000																	
7130	Capital Vehicle	\$68,000																
	<p>Budgeted amounts are for one (1) patrol squad and one (1) administrative vehicle. These budgeted amounts also include complete set up for radios and lights.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">1 Patrol Squad</td> <td style="text-align: right;">\$32,000</td> </tr> <tr> <td>1 Administrative Vehicle</td> <td style="text-align: right;">\$32,000</td> </tr> <tr> <td>Light Equipment &amp; Siren</td> <td style="text-align: right;"><u>\$4,000</u></td> </tr> <tr> <td></td> <td style="text-align: right;">\$68,000</td> </tr> </table>	1 Patrol Squad	\$32,000	1 Administrative Vehicle	\$32,000	Light Equipment & Siren	<u>\$4,000</u>		\$68,000									
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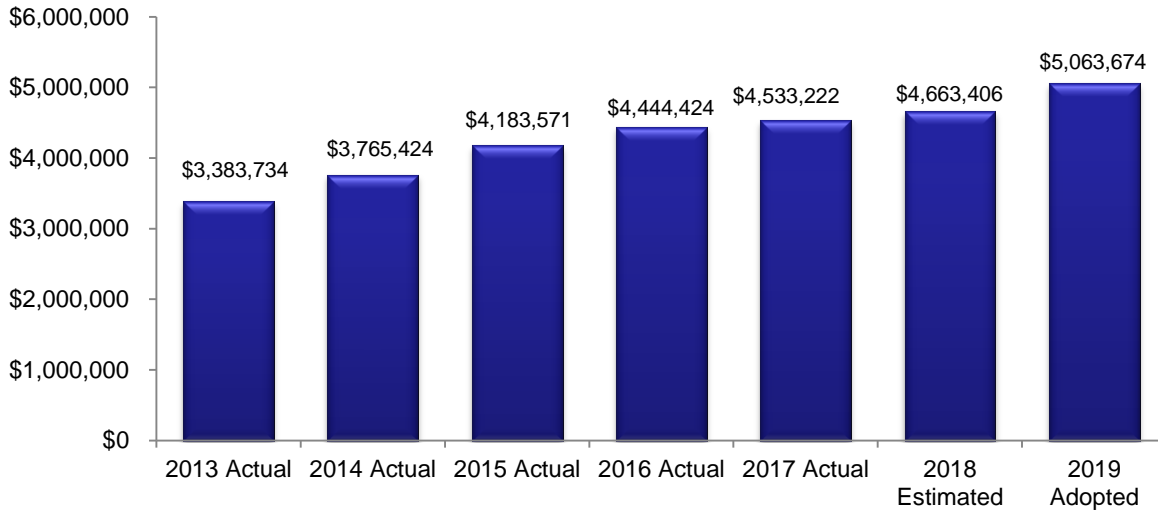
# Police Department Organization Chart Fiscal Year Ended April 30, 2019



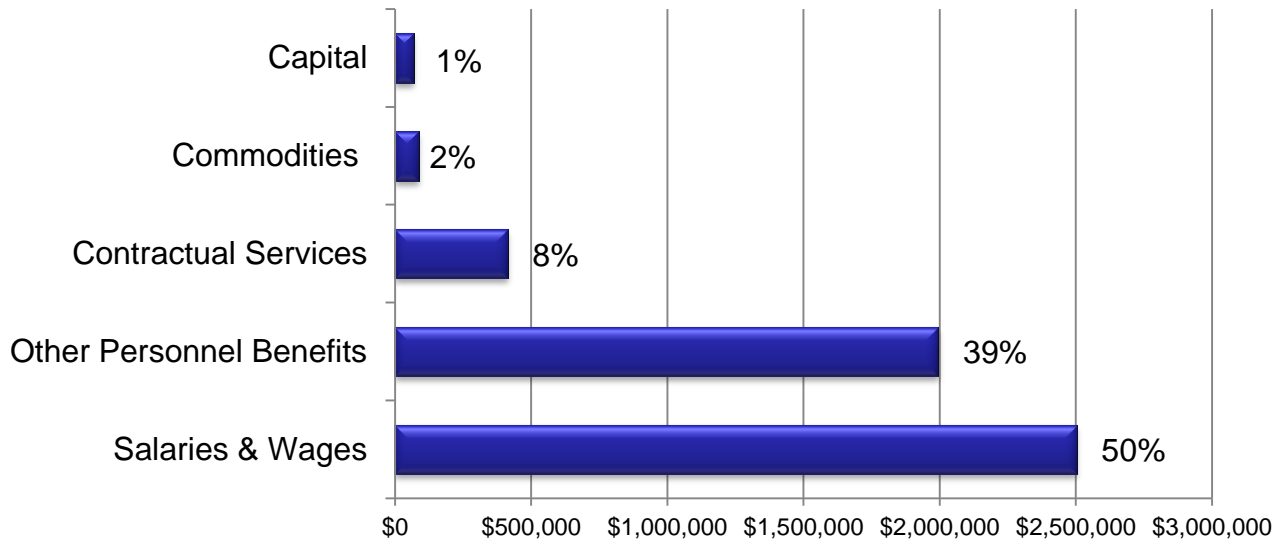


# Police

## Police Historical Expenditures



### Contractual Services Represent 39% of Adopted Budget



The Police Department budget for FY 2019 is \$5,063,674 representing an increase of \$342,054 or 7.2% from the FY 2018 budget. Other personnel benefits increased by \$208,1898 or 11.7% from the current year due to higher benefit and Police pension costs.

# 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 2017-18 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 two editions of the Terrace Leaves as well as with water billing notices.
2. The Red Light Cameras have been installed, and violation notices began generating as of August 1<sup>st</sup>. A kiosk was installed in the police department lobby for violation review and credit card payments. A program has been installed in our Records Department computers to accommodate Red Light Violation payments at the window. Three part time employees have been retained to review and process red light violations. The first court date was held October 11<sup>th</sup>, and the program is in full swing.
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. Utilized the new police facility to host the 2nd annual National Night Out. This year's event was held in the parking lot adjoining to City Hall which provided more space, easier bathroom accessibility, and Public Services' vehicles were added to the attractions along with a DuComm vehicle.



5. Detective Sergeant Clark recruited two patrol officers (Ofc. Lekki & Ofc. Sluzewicz) to act as part time investigators. They continue to be trained in the investigation of all crimes and are able to supplement the current Investigations Unit in the event additional investigative manpower is needed.
6. Detective Sergeant Clark responded on numerous occasions to assist the Major Crimes Task Force on homicide investigations that occurred in Hanover Park, Wheaton, Bensenville and Unincorporated Villa Park (Brandywine)
7. Detective Sergeant Clark responded on two occasions to assist the NIPAS Mobile Field Force for civil unrest events occurring in Rosemont.
8. Our newly certified Accident Investigator (Ofc. Lekki) has been utilized on several occasions to assist on the investigation of fatal accidents which occurred in West Chicago, Itasca, Bloomingdale and Glenn Ellyn, including the recent investigation of a fatal motor cycle accident which occurred in Oakbrook Terrace.



9. With the help of Blackhawks Hall of Fame player Denis Savard and the Chicago Blackhawks mascot Tommy Hawk, the Oakbrook Terrace Police Department raised over \$2,500 for Illinois Special Olympics at the COP-ON-TOP event held at the Dunkin Donuts on Roosevelt Road.



10. Sergeant Milas has utilized the DUI Tech Funds to purchase two new patrol vehicles; he is currently working on getting them ready to put into service.
11. Three of our officers received a "Run of the Month" award presented by Elmhurst Hospital. This award was presented to OBT Fire along with Officers Plumtree, Sluzewicz & Tomopoulos in recognition for their care of an unresponsive 61 year old woman who choked on a piece of food at a local restaurant on March 31<sup>st</sup>.



12. Officer Bryant was presented with an Honorable Mention for his actions on 5/25/2017 involving the arrest of two subjects involved in a hit and run accident that occurred in the area of MacArthur Road and Karban Road.
13. Officer Lekki conducted a crimes against the elderly presentation at the Oakbrook Terrace Park District to educate the elderly against safety issues as well as financial crimes/scams.
14. 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. CSO Caruso participated in two recent events; one event held at the Buy Buy Baby store in Downers Grove and the other at the Villa Park Fire Department. Ofc. Sluzewicz participated in the annual event held at the Auto Show at McCormick Place.
15. Continue the Lockbox Program whereby residents may place a lockbox on their door so in case of an emergency, police/fire personnel can obtain a code from DuComm to gain entry and render aid to the residents.

## **FY 2018-19 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 newly certified Accident Investigator when applicable.
6. Continue using DUI Tech Funds to replace two high-mileage marked police cars to maintain a viable fleet of emergency response vehicles with new LED light bars.



**POLICE DEPARTMENT**  
**Fiscal Year 2018-19 Budget Proposal**

The Police Department Budget Proposal for FY2018-19 is \$5,017,715. This request is an increase as follows:

	Proposed FY2018-19	Actual (FY2016-17)	Change	%	Current/ Estimated (FY2017-18)	Change	%
Total	\$5,017,715	\$4,533,222	\$484,493	10.69%	\$4,663,406	\$354,309	7.60%
Salaries & Personal Benefits	\$4,451,465	\$4,058,268	\$393,197	9.69%	\$4,152,342	\$299,123	7.20%
Capital Expenditure	\$68,000	\$0	\$68,000	DNA	\$0	\$68,000	DNA
Contractual Services	\$413,100	\$351,422	\$61,678	17.55%	\$384,367	\$28,733	7.48%
Commodities	\$85,150	\$123,532	(\$38,382)	-31.07%	\$126,698	(\$41,548)	-32.79%

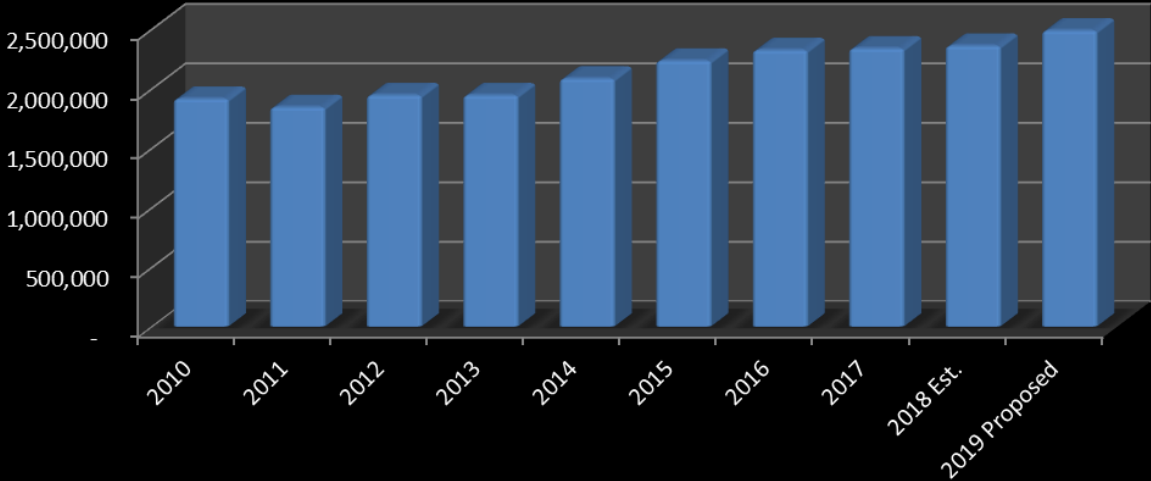
**Salaries and Personal Benefits.** These categories comprise of 88.7% of the total operating budget. Salaries and Personal Benefits increased due to Police union pay increases, higher police pension contributions, proposed 4% increase for non-union employees moving up the step plan, and a 1% bonus for employees at the top of the step.

**Capital Expenditure.** Historically, the two (2) annual vehicle replacements were funded by DUI revenues. However, the projected FY2018-19 DUI revenues will not be enough to pay for these vehicles. Regular rotation of vehicles minimizes downtime, major repairs and maximizes officer safety and comfort.

**Contractual Services.** Increase due primarily to increases in building maintenance and repair costs (due to the 2016 warranties for the new police facility have expired) as well as an increase in our fair share obligation to DuComm for their new facility costs.

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

### Police Salaries 2010-2019



	2010	2011	2012	2013	2014	2015	2016	2017	2018 Est.	2019 Proposed
Salaries	1,915,694	1,845,260	1,945,965	1,945,213	2,085,445	2,235,942	2,324,730	2,338,773	2,360,696	2,489,365



# Building & Zoning

**CITY OF OAKBROOK TERRACE**  
**BUILDING & ZONING**  
**2018/2019 BUDGET**  
**01-03**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimate 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 222,343	\$ 217,400	\$ 271,188	\$ 271,500	\$ 274,872	\$ 288,084	6.2%	6.1%
<b>Other Personnel Benefits</b>	\$ 88,531	\$ 75,358	\$ 101,355	\$ 108,474	\$ 125,408	\$ 124,840	23.2%	15.1%
<b>Contractual Services</b>	\$ 122,287	\$ 118,202	\$ 119,150	\$ 148,200	\$ 137,700	\$ 137,700	15.6%	-7.1%
<b>Commodities</b>	\$ 4,073	\$ 3,857	\$ 4,900	\$ 4,600	\$ 4,100	\$ 4,100	-16.3%	-10.9%
<b>DEPARTMENT TOTAL</b>	\$ 437,233	\$ 414,818	\$ 496,593	\$ 532,773	\$ 542,081	\$ 554,724	11.7%	4.1%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 177,568	\$ 210,425	\$ 263,863	\$ 264,200	\$ 267,572	\$ 280,759	6.4%	6.3%
4120 - Overtime	\$ -	\$ 525	\$ 1,025	\$ 1,000	\$ 1,000	\$ 1,025	0.0%	2.5%
4130 - Part-time Regular	\$ 41,324	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
4140 - Part-time Other	\$ 3,450	\$ 6,450	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	0.0%	0.0%
<b>TOTAL</b>	\$ 222,343	\$ 217,400	\$ 271,188	\$ 271,500	\$ 274,872	\$ 288,084	6.2%	6.1%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 28,227	\$ 28,114	\$ 35,046	\$ 34,547	\$ 36,396	\$ 37,306	6.5%	8.0%
4520 - FICA	\$ 16,411	\$ 16,494	\$ 20,757	\$ 20,770	\$ 21,028	\$ 21,553	3.8%	3.8%
4530 - Health Insurance	\$ 36,458	\$ 27,544	\$ 42,402	\$ 44,135	\$ 53,349	\$ 55,495	30.9%	25.7%
4531 - H.S.A. Contribution	\$ 3,400	\$ -	\$ -	\$ 5,625	\$ 11,250	\$ 7,100	-	26.2%
4540 - Dental Insurance	\$ 2,373	\$ 1,982	\$ 2,343	\$ 2,434	\$ 2,493	\$ 2,493	6.4%	2.4%
4550 - Life Insurance	\$ 522	\$ 622	\$ 522	\$ 691	\$ 620	\$ 620	18.8%	-10.3%
4570 - Unemployment Ins	\$ 1,140	\$ 602	\$ 285	\$ 272	\$ 272	\$ 272	-4.6%	0.0%
<b>TOTAL</b>	\$ 88,531	\$ 75,358	\$ 101,355	\$ 108,474	\$ 125,408	\$ 124,840	23.2%	15.1%

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 69,867	\$ 59,668	\$ 77,000	\$ 100,000	\$ 77,500	\$ 77,500	0.6%	-22.5%
5602 - Rental Inspection	\$ -	\$ 4,900	\$ -	\$ -	\$ -	\$ -	-	-
5604 - City Engineer	\$ 20,342	\$ 14,540	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%	0.0%
5605 - Training/Conferences	\$ 66	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5610 - Membership/Assoc Fees	\$ 410	\$ 423	\$ 500	\$ 500	\$ 450	\$ 450	-10.0%	-10.0%
5612 - Code Enforcement	\$ 21,725	\$ 21,675	\$ 5,000	\$ 10,000	\$ 15,000	\$ 15,000	200.0%	50.0%
5615 - Meetings	\$ -	\$ 13	\$ 100	\$ 50	\$ 100	\$ 100	0.0%	100.0%
5655 - Equipment Lease & Rental	\$ 321	\$ 321	\$ 350	\$ 350	\$ 350	\$ 350	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 2,591	\$ 1,160	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	0.0%	0.0%
5665 - Telephone Service	\$ 2,705	\$ 1,840	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
5668 - Communications	\$ 578	\$ 648	\$ 600	\$ 1,200	\$ 1,200	\$ 1,200	100.0%	0.0%
5670 - Travel Expense	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
5700 - Public Information	\$ 1,089	\$ 1,467	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	50.0%	0.0%
5725 - Public Hearing Expense	\$ 2,578	\$ 11,547	\$ 11,000	\$ 11,000	\$ 18,000	\$ 18,000	63.6%	63.6%
<b>TOTAL</b>	\$ 122,287	\$ 118,202	\$ 119,150	\$ 148,200	\$ 137,700	\$ 137,700	15.6%	-7.1%

<b>Commodities</b>								
6110 - Books & Publications	\$ -	\$ -	\$ 900	\$ 900	\$ 100	\$ 100	-88.9%	-88.9%
6120 - Office Supplies	\$ 1,091	\$ 1,204	\$ 1,500	\$ 1,000	\$ 1,500	\$ 1,500	0.0%	50.0%
6130 - Supplies	\$ 2,306	\$ 1,062	\$ 1,500	\$ 1,700	\$ 1,500	\$ 1,500	0.0%	-11.8%
6151 - Hardware	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	-	-
6170 - Postage	\$ 675	\$ 991	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
<b>TOTAL</b>	\$ 4,073	\$ 3,857	\$ 4,900	\$ 4,600	\$ 4,100	\$ 4,100	-16.3%	-10.9%

<b>TOTAL</b>	\$ 437,233	\$ 414,818	\$ 496,593	\$ 532,773	\$ 542,081	\$ 554,724	11.7%	4.1%
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**NARRATIVE REPORT**

**Department:** Building & Zoning      **Date:** October 2017  
**Activity:** 01-03      **Prepared By:** Mihaela Dragan

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4110	Full-time Salaries	\$280,759
	Budgeted amount is comprised of salary of Building & Zoning Administrator, Assistant to the Building & Zoning Administrator, Building & Zoning / Planning & Zoning Commission Secretary, and the Code Enforcement Officer.	
4120	Overtime	\$1,025
	Budgeted amount is for the recording secretary for the Planning & Zoning Commission meetings.	
4140	Part-Time Other	\$6,300
	These are the salaries of the seven (7) members of the Planning and Zoning Commission.	
4500	Other Personnel Benefits	\$124,840
	These benefits include IMRF, FICA, unemployment insurance, H.S.A. Contributions, and insurance for life, dental, health.	
5600	Professional & Technical Services	\$77,500
	Requested amount covers several contractual services contracts: semi-annual elevator inspections (\$12,000), planning consulting services (\$2,500), building permit plan review services for new construction only (\$15,000), and contracted plumbing / building / electrical inspector (\$48,000).	
5604	City Engineer	\$20,000
	Plan reviews and inspections related to Stormwater / Engineering.	
5612	Code Enforcement Officer	\$15,000
	Inspections related 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.	
5668	Communications	\$1,200
	Cellular phone costs for Administration.	

**NARRATIVE REPORT**

**Department:** Building & Zoning **Date:** October 2017  
**Activity:** 01-03 **Prepared By:** Mihaela Dragan

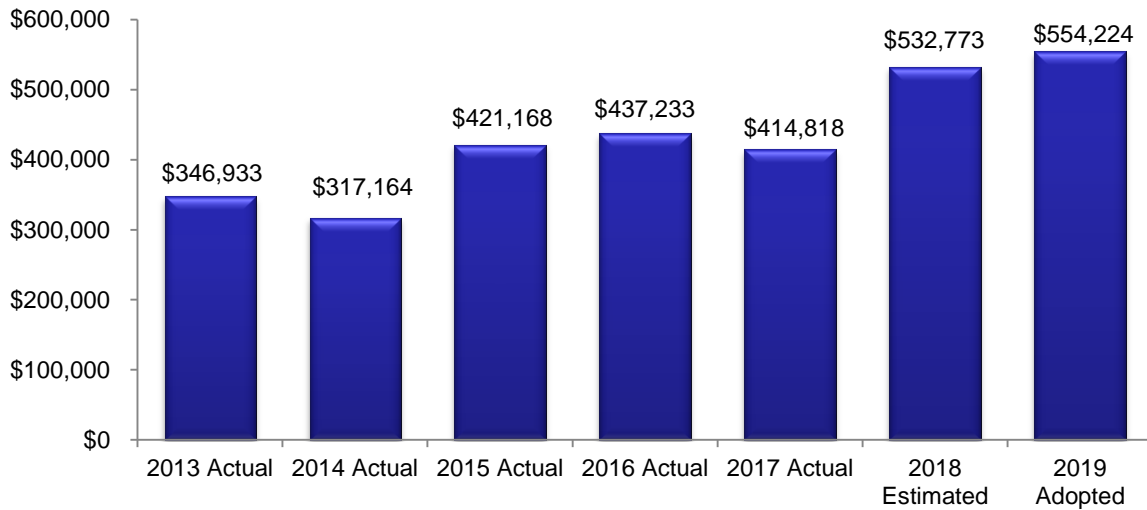
<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5700	Public Information	\$1,500
	Budgeted amount includes reproduction of the City’s Comprehensive Plan, Zoning and Subdivision books, zoning maps, ordering new aerial maps, and ordering new public hearing signs and /or construction signs as needed.	
5725	Public Hearing Expense	\$18,000
	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, 2019

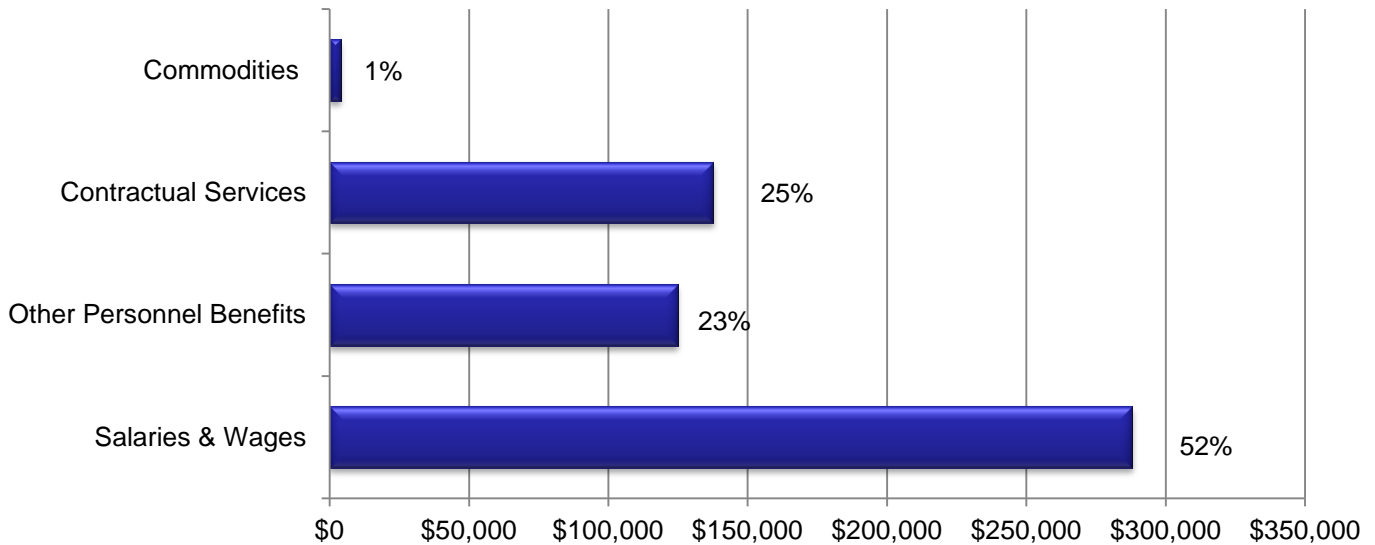


# Building & Zoning

## Building & Zoning Historical Expenditures



### Salaries and Wages Represent 52% of Adopted Budget



The FY 2019 Building and Zoning budget increased by \$21,951 or 4.1% from the FY 2018 estimate. This increase is due to higher salaries and benefits.

# **BUILDING & ZONING DEPARTMENT**

## **MISSION STATEMENT**

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

## **GOALS**

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

## **FY 2017-2018 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.
  - A. Over 110 building permits for various construction projects in the residential and commercial districts were issued during the first five months of this current Fiscal Year, from May 1, 2017 to October 1, 2017.
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, and Butterfield Point.
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. Scheduled public hearings and reviewed plans and documents for the 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. Updated the City Council and staff on the status of the City's rental housing program and cosmetic ordinance during the open forum held on January 24, 2017.

#### **FY 2018–2019 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 obtain revised zoning map, land use map, and aerial map.
- To continue to request commercial property owners to maintain landscaping throughout the City.
- To encourage architects and builders to provide adequate landscaping for commercial properties, and new homes.
- Continue to monitor the Building and Zoning Department budget.
- 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.

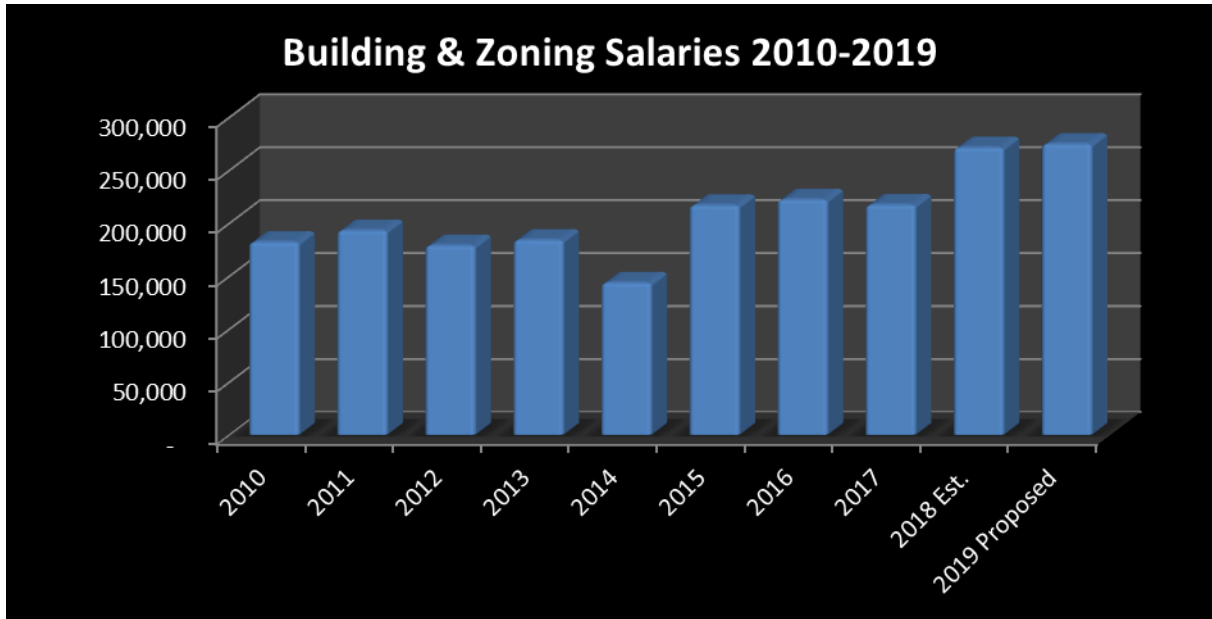


## BUILDING AND ZONING DEPARTMENT

### Fiscal Year 2018 / 2019 Budget Proposal

The FY 2018 / 2019 budget request for the Building and Zoning Department is \$542,081, representing an increase of \$9,308 or almost 2% more than the FY 2018 estimate. This increase is primarily due to higher benefit costs in FY 2019.

<b>B &amp; Z Operating Indicators Per FY</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>	<b>2008</b>
Building Permits Issued	348	355	291	280	260	274	210	193	231	228
Inspections Conducted	699	837	621	875	500	409	402	334	531	568
Complaints/Service Requests Responded To	106	226	131	171	137	30	39	42	45	42



	2010	2011	2012	2013	2014	2015	2016	2017	2018 Est.	2019 Proposed
Salaries	182,249	193,323	179,050	184,168	143,822	216,994	222,343	217,400	271,500	274,872

# Public Services Street Division

**CITY OF OAKBROOK TERRACE**  
**PUBLIC SERVICES DEPARTMENT - STREETS DIVISION**  
**2018/2019 BUDGET**  
**01-04**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 265,567	\$ 256,977	\$ 283,702	\$ 281,125	\$ 283,782	\$ 295,794	4.3%	5.2%
<b>Other Personnel Benefits</b>	\$ 107,852	\$ 111,246	\$ 113,572	\$ 112,445	\$ 118,620	\$ 120,367	6.0%	7.0%
<b>Contractual Services</b>	\$ 121,220	\$ 140,545	\$ 151,126	\$ 187,772	\$ 175,117	\$ 175,117	15.9%	-6.7%
<b>Commodities</b>	\$ 48,559	\$ 46,703	\$ 58,150	\$ 50,218	\$ 62,500	\$ 62,500	7.5%	24.5%
<b>DEPARTMENT TOTAL</b>	\$ 543,198	\$ 555,472	\$ 606,549	\$ 631,560	\$ 640,019	\$ 653,778	7.8%	3.5%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 257,432	\$ 246,972	\$ 263,189	\$ 260,625	\$ 263,282	\$ 275,281	4.6%	5.6%
4120 - Overtime	\$ 165	\$ 545	\$ 513	\$ 500	\$ 500	\$ 513	0.0%	2.5%
4140 - Part-time Other	\$ 7,970	\$ 9,460	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%	0.0%
<b>TOTAL</b>	\$ 265,567	\$ 256,977	\$ 283,702	\$ 281,125	\$ 283,782	\$ 295,794	4.3%	5.2%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 34,771	\$ 34,244	\$ 35,754	\$ 34,667	\$ 36,160	\$ 37,064	3.7%	6.9%
4520 - FICA	\$ 20,622	\$ 20,370	\$ 21,741	\$ 21,506	\$ 21,709	\$ 22,252	2.3%	3.5%
4530 - Health Insurance	\$ 40,613	\$ 45,979	\$ 45,882	\$ 45,868	\$ 50,598	\$ 50,598	10.3%	10.3%
4531 - H.S.A. Contribution	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	\$ 7,100	4.4%	4.4%
4540 - Dental Insurance	\$ 2,758	\$ 2,626	\$ 2,677	\$ 2,661	\$ 2,499	\$ 2,499	-6.7%	-6.1%
4550 - Life Insurance	\$ 926	\$ 760	\$ 468	\$ 705	\$ 616	\$ 616	31.6%	-12.6%
4570 - Unemployment Ins	\$ 1,362	\$ 468	\$ 249	\$ 238	\$ 238	\$ 238	-4.6%	0.0%
<b>TOTAL</b>	\$ 107,852	\$ 111,246	\$ 113,572	\$ 112,445	\$ 118,620	\$ 120,367	6.0%	7.0%

<b>Contractual Services</b>								
5600 - Professional & Technical	\$ 1,523	\$ 441	\$ 2,500	\$ 11,500	\$ 2,500	\$ 2,500	0.0%	-78.3%
5604 - City Engineer	\$ -	\$ 2,104	\$ 2,000	\$ 10,000	\$ 2,500	\$ 2,500	25.0%	-75.0%
5605 - Training/Conferences	\$ 320	\$ 1,740	\$ 600	\$ 1,700	\$ 1,700	\$ 1,700	183.3%	0.0%
5610 - Membership & Association	\$ 300	\$ 1,133	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	0.0%
5615 - Meetings	\$ -	\$ 138	\$ 350	\$ 350	\$ 350	\$ 350	0.0%	0.0%
5635 - Deductible Payments	\$ 507	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	0.0%	-
5650 - Physical Exams	\$ 756	\$ 461	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 331	\$ 3,628	\$ 2,200	\$ 6,000	\$ 3,000	\$ 3,000	36.4%	-50.0%
5660 - Equipment Maint & Repair	\$ 10,452	\$ 10,109	\$ 13,000	\$ 17,500	\$ 17,500	\$ 17,500	34.6%	0.0%
5663 - Vehicle Maint & Repair	\$ 17,101	\$ 19,980	\$ 16,000	\$ 23,000	\$ 19,000	\$ 19,000	18.8%	-17.4%
5665 - Telephone Service	\$ 4,938	\$ 5,470	\$ 5,400	\$ 7,000	\$ 7,000	\$ 7,000	29.6%	0.0%
5668 - Communications	\$ 5,355	\$ 3,541	\$ 3,600	\$ 2,400	\$ 2,400	\$ 2,400	-33.3%	0.0%
5670 - Travel Expense	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
5700 - Public Information	\$ 1,431	\$ -	\$ 300	\$ 400	\$ 400	\$ 400	33.3%	0.0%
5715 - Uniform Allowance	\$ 1,858	\$ 1,765	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
5740 - Mosquito Abatement	\$ 15,746	\$ 15,746	\$ 16,000	\$ 15,746	\$ 16,060	\$ 16,060	0.4%	2.0%
5741 - Access Easement Maint	\$ 1,034	\$ 1,054	\$ 1,076	\$ 1,076	\$ 1,097	\$ 1,097	2.0%	2.0%
5755 - Traffic Signal Maint.	\$ 2,415	\$ 2,572	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	0.0%	0.0%
5758 - Utilities	\$ 5,884	\$ 9,304	\$ 6,000	\$ 11,000	\$ 11,000	\$ 11,000	83.3%	0.0%
5760 - Street Light Maint.	\$ 14,941	\$ 16,015	\$ 16,500	\$ 17,000	\$ 17,000	\$ 17,000	3.0%	0.0%
5763 - Street Sweeping	\$ 2,660	\$ 3,990	\$ 3,600	\$ 4,000	\$ 4,500	\$ 4,500	25.0%	12.5%
5765 - Lawn Maintenance	\$ 5,209	\$ 5,940	\$ 6,500	\$ 6,300	\$ 6,500	\$ 6,500	0.0%	3.2%
5766 - Tree Care	\$ 3,400	\$ 12,290	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	0.0%	0.0%
5770 - Building Maintenance	\$ 24,392	\$ 23,013	\$ 30,000	\$ 30,000	\$ 37,000	\$ 37,000	23.3%	23.3%
5775 - Testing & Examinations	\$ 668	\$ 110	\$ -	\$ 300	\$ 110	\$ 110	-	-63.3%
<b>TOTAL</b>	\$ 121,220	\$ 140,545	\$ 151,126	\$ 187,772	\$ 175,117	\$ 175,117	15.9%	-6.7%

**CITY OF OAKBROOK TERRACE  
PUBLIC SERVICES DEPARTMENT - STREETS DIVISION  
2018/2019 BUDGET  
01-04**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>Commodities</b>								
6110 - Books & Publications	\$ 30	\$ 30	\$ 350	\$ 50	\$ 350	\$ 350	0.0%	600.0%
6120 - Office Supplies	\$ 162	\$ 475	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
6130 - Supplies	\$ 6,280	\$ 11,538	\$ 11,500	\$ 11,500	\$ 13,000	\$ 13,000	13.0%	13.0%
6132 - Lawn Maint Supplies	\$ 2,583	\$ 1,597	\$ 4,000	\$ 2,000	\$ 4,000	\$ 4,000	0.0%	100.0%
6133 - Street Repair Materials	\$ 6,745	\$ 9,841	\$ 14,000	\$ 11,500	\$ 14,000	\$ 14,000	0.0%	21.7%
6140 - NPDES Permit	\$ 1,799	\$ 2,287	\$ 1,500	\$ 2,300	\$ 2,300	\$ 2,300	53.3%	0.0%
6150 - Software	\$ 5,935	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
6151 - Hardware	\$ 610	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
6170 - Postage	\$ 126	\$ 30	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	0.0%
6180 - Fuel	\$ 9,126	\$ 7,717	\$ 11,500	\$ 9,568	\$ 11,500	\$ 11,500	0.0%	20.2%
6181 - Fuel Replacement Fund	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,650	\$ 4,650	1.1%	1.1%
6190 - Non-Capital Equipment	\$ 10,563	\$ 8,588	\$ 10,000	\$ 8,000	\$ 12,000	\$ 12,000	20.0%	50.0%
<b>TOTAL</b>	\$ 48,559	\$ 46,703	\$ 58,150	\$ 50,218	\$ 62,500	\$ 62,500	7.5%	24.5%
<b>TOTAL</b>	<b>\$ 543,198</b>	<b>\$ 555,472</b>	<b>\$ 606,549</b>	<b>\$ 631,560</b>	<b>\$ 640,019</b>	<b>\$ 653,778</b>	<b>7.8%</b>	<b>3.5%</b>

**NARRATIVE REPORT**

**Department:** Public Services – Street Division      **Date:** November 2017  
**Activity:** 01-04      **Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4110	<b>Full-time Salaries</b>	\$275,281
	This account funds the salaries and wages of the Public Services Director, 50% of which is allocated in the General Fund, and 50% to the Water Fund; two (2) Maintenance Workers, and one (1) Maintenance Worker/Mechanic. \$5,000 of salaries for snow removal is allocated to the MFT Fund.	
4140	<b>Part-time Other</b>	\$20,000
	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.	
4500	<b>Other Personnel Benefits</b>	\$120,367
	These benefits include IMRF, FICA, H.S.A Contributions, unemployment insurance and insurance for life, dental, health.	
5600	<b>Professional &amp; Technical</b>	\$2,500
	Miscellaneous Professional and Technical assistance expenditures for Public Service projects.	
5604	<b>City Engineer</b>	\$2,500
	Miscellaneous engineering costs associated with the Public Services Department.	
5605	<b>Training / Conferences</b>	\$1,700
	Training for vehicle repair and miscellaneous training for staff.	
5610	<b>Memberships &amp; Associations</b>	\$1,200
	Membership dues for the APWA, Arbor and Salt Creek Workgroup.	
5635	<b>Deductible Payments</b>	\$3,000
	Budgeted amount represents deductible payments for car repairs through the City's insurance.	
5655	<b>Equipment Lease &amp; Rental</b>	\$3,000
	Right-of-way restoration machine in addition to miscellaneous equipment rental.	
5660	<b>Equipment Maintenance &amp; Repair</b>	\$17,500
	This line item funds many repairs for the Public Services Department such as garage door repairs; City Hall Emergency Generator repairs, fire alarm and extinguisher repairs for all facilities; plow cutting edges and other equipment that would be in need of repair. New for this year is \$4,500 for the State Fire Marshall monthly inspection requirements (was quarterly previously).	

**NARRATIVE REPORT**

**Department:** Public Services – Street Division      **Date:** November 2017  
**Activity:** 01-04      **Prepared By:** Craig Ward

Object Number	Narrative	Adopted
5663	Vehicle Maintenance & Repair	\$19,000
	Request funds the maintenance and repairs for all Public Services vehicles as well as the staff pool vehicle: tire repairs, filters and batteries for Department vehicles and the staff pool vehicle. Sandblasting, prime and painting of our dump truck bodies is also included.	
5665	Telephone Service	\$7,000
	This account funds the Public Service portion of the City telephone system monthly charges.	
5668	Communication	\$2,400
	Budgeted amount pays for four (4) cellular phones as well as monitoring fees for intrusion and fire alarm systems for the new public services building.	
5715	Uniform Allowance	\$2,000
	The requested amount purchases safety footwear, winter and safety apparel including jackets, shirts, pants, as well as safety vests and all other personal protective equipment for three (3) 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	\$1,097
	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.	
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.	

**NARRATIVE REPORT**

**Department:** Public Services – Street Division      **Date:** November 2017  
**Activity:** 01-04      **Prepared By:** Craig Ward

Object Number	Narrative	Adopted
5760	Streetlight Maintenance	\$17,000
	Electricity charges and maintenance charges for the City’s streetlights are expensed here. (93) new LED streetlights were added to the City’s subdivision.	
5763	Street Sweeping	\$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	\$6,500
	Mowing, trimming and bed maintenance are now performed in house. The expense is for turf chemical treatments as well as three (3) scheduled creek bank cuttings at \$1,600 each.	
5766	Tree Care	\$16,000
	Tree planting, trimming, removal and stump grinding.	
5770	Building Maintenance	\$37,000
	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. New for this year is \$7,000 for the blasting of the Public Services Building’s wash bay floor due to concrete pitting. This will eliminate future costly repairs.	
6130	Supplies	\$13,000
	This request includes paint, paper products, locksmith items, chains, rakes, brooms, scrapers, nuts, bolts, cleaning supplies, and miscellaneous tools and supplies.	
6132	Lawn Maintenance Supplies	\$4,000
	Irrigation repairs and supplies for the system at City Hall/Police Station. Fertilizer, seed, sod and dirt etc needed for maintenance and upkeep will be paid from this account.	
6133	Street Repair Materials	\$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.	
6140	NPDES II Permit	\$2,300
	Annual NPDES Permit costs	

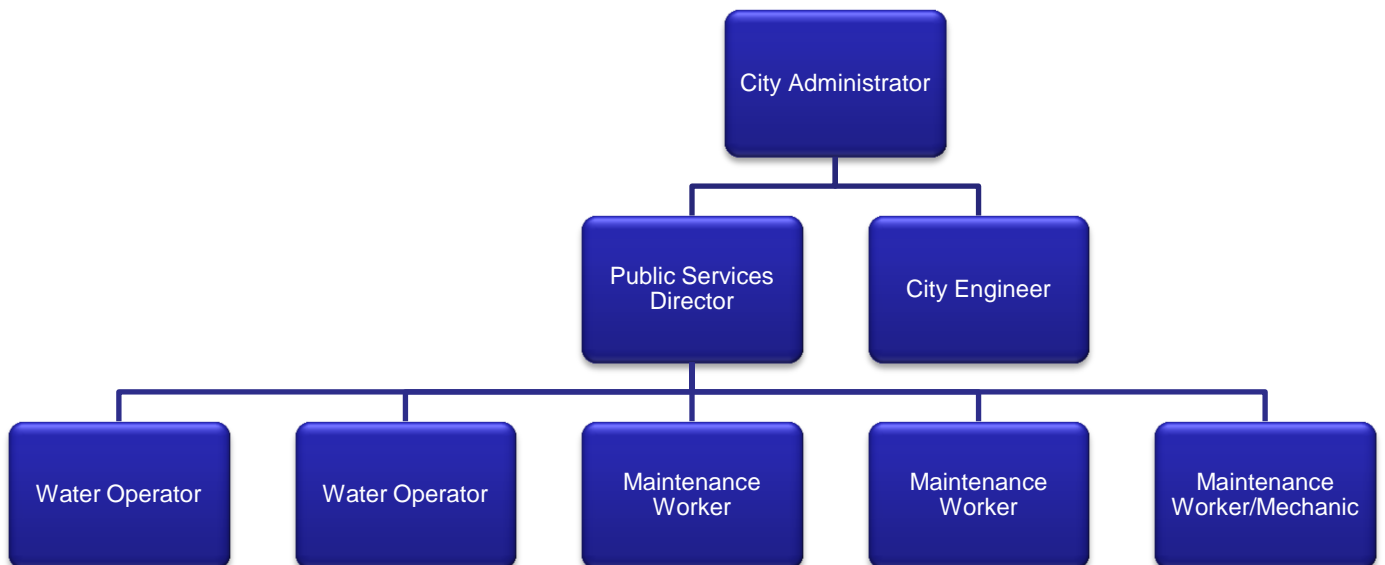
**NARRATIVE REPORT**

**Department:** Public Services – Street Division      **Date:** November 2017  
**Activity:** 01-04      **Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
6180	Fuel Approximately 2,400 gallons of regular @ \$2.50 per gallon and 2,200 gallons of diesel gallons at \$2.50 per gallon.	\$11,500
6181	Fuel Replacement Fund 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.	\$4,650
6190	Non-Capital Equipment Funds are used for the purchase of any needed safety equipment (non-apparel), replacement parts, new chipper blades, chainsaws and miscellaneous tools and equipment needed.	\$12,000

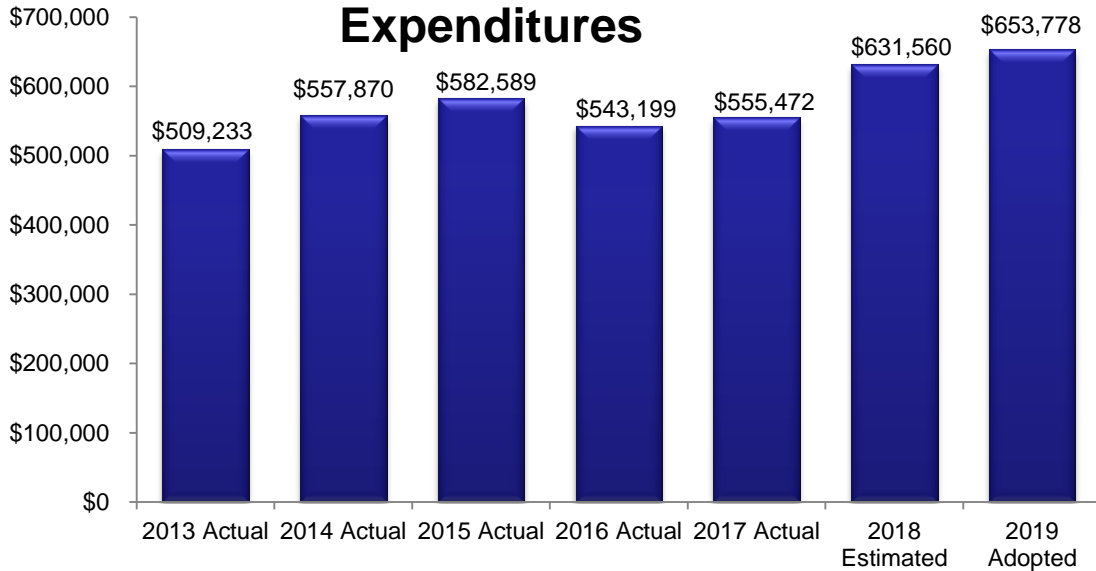


Public Services Department  
Organization Chart  
Fiscal Year Ended April 30, 2019

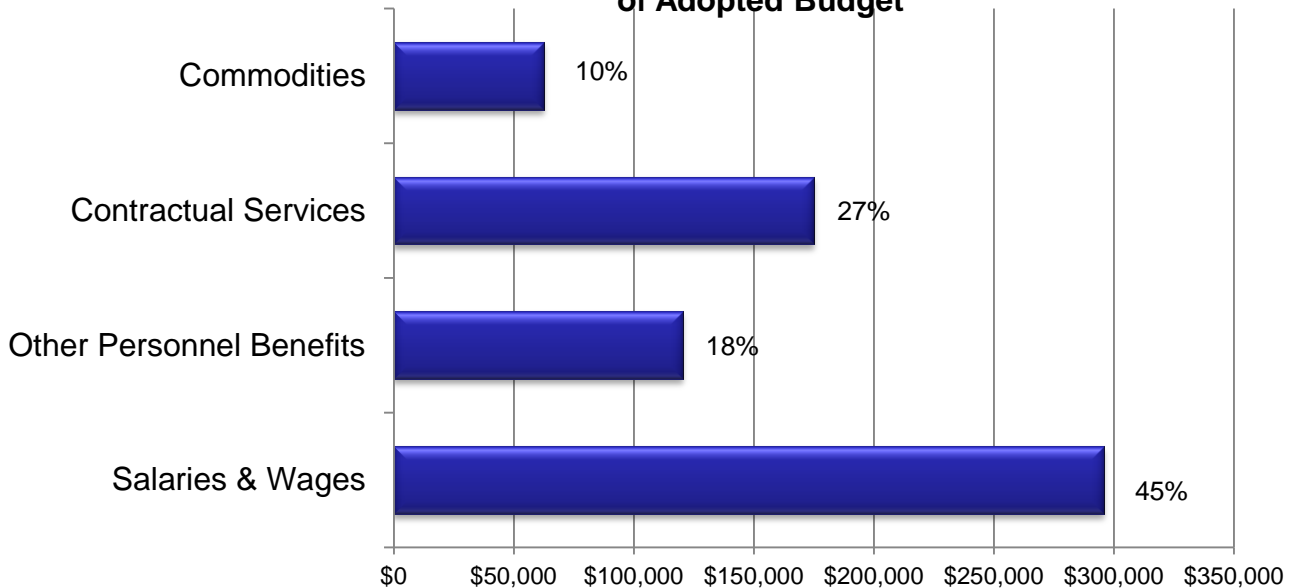


# Public Services Street Division

## Street Division Historical Expenditures



## Salaries & Wages Represent 45% of Adopted Budget



The Public Services Department's – Street Division budget for FY 2019 is \$653,778, representing a 3.5% increase over the FY 2018 estimate. Commodities increased by \$12,282 or 24.5% from the FY 2018 estimate.

# **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 2017-2018 ACCOMPLISHMENTS**

- Maintained compliance with the Manual on Uniform Traffic Control Devices.
- A memorial garden was constructed on City Hall's west side.
- The Spring Road Decorative point was completely redone.
- Installation of 1200 feet of Curb and Gutter.
- All right of way trees in need of trimming were trimmed.
- Participated in the CMS Bulk Road Salt Contract resulting in a 6% decrease from last year's price. The new per ton price is \$45.97 down from last year's \$49.08.

### **FY 2018-2019 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.
- Update necessary fleet vehicles to carry out the duties of Street Division including a new (4) and (6) wheeler that is essential to safe and efficient snow removal objectives.

# PUBLIC SERVICE DEPARTMENT

## Street Division

### Fiscal Year 2018-2019 Budget Proposal

The Public Services Department’s – Street Division FY 2018-2019 budget request is \$640,019. The proposed budget reflects a 1.3% increase or \$8,459 more than the FY 2017-18 estimated budget. The increase is most notably due to higher utility costs, higher vehicle maintenance costs and an increase in the building maintenance due to costs associated with HVAC maintenance contracts.

The proposed salaries include a 1% bonus for employees at the top of the step. All Public Services staff members are currently at the top of the step. The FY 2018-19 overtime portion of the Street salaries in the amount of \$15,000 has once again been reallocated to the Motor Fuel Tax Fund for snow related duties.

Contractual Services for the proposed fiscal year shows an increase of 15.9% or \$23,991 from the FY 2017-18 budget. Equipment maintenance, vehicle maintenance, utilities and building maintenance all are notable increases.

Public Services Street Operating Indicators	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Vehicle Maintenance - General Govt. Repairs	552	561	548	550	542	515	416	990	812	600
Vehicle Maintenance - Water Dept. Repairs	165	166	160	158	151	147	111	202	193	73
Street Repairs - Tons of Asphalt Spread	45	40	45	40	35	25	22	20	15	26
Sidewalk Repairs - Cubic Yards of Concrete Poured	30	20	60	50	70	60	30	10	8	50
Snow and Ice Control/Plowed Miles	8,571	8,416	8,212	9,944	6,315	5,500	4,856	3,147	4,327	3,400
Snow and Ice Control/Salted Miles	1,310	3,366	3,284	3,860	3,000	2,500	2,428	1,600	1,950	565
Number of Street Signs Replaced	43	42	85	65	30	34	35	26	13	15



	2010	2011	2012	2013	2014	2015	2016	2017	2018 Est.	2019 Proposed
Salaries	240,524	229,832	233,499	243,315	252,607	265,693	265,567	256,977	281,125	283,782

# Tourism

**CITY OF OAKBROOK TERRACE  
TOURISM DEPARTMENT  
2018/19 BUDGET  
01-06**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>Contractual Services</b>	\$ 168,873	\$ 169,896	\$ 165,283	\$ 165,133	\$ 165,133	\$ 169,133	2.3%	2.4%
<b>DEPARTMENT TOTAL</b>	\$ 168,873	\$ 169,896	\$ 165,283	\$ 165,133	\$ 165,133	\$ 169,133	2.3%	2.4%

<b>Contractual Services</b>								
5610 - Membership/Assoc Fees	\$ 62,674	\$ 63,477	\$ 59,283	\$ 58,133	\$ 58,133	\$ 58,133	-1.9%	0.0%
5615 - Meetings	\$ 199	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
5620 - Advertising/Publication Fees	\$ 100,000	\$ 99,920	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.0%	0.0%
5781 - OBT Historical Society Cont	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 10,000	66.7%	66.7%
5782 - Event Sponsorship	\$ -	\$ 500	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	#DIV/0!	0.0%
<b>TOTAL</b>	\$ 168,873	\$ 169,896	\$ 165,283	\$ 165,133	\$ 165,133	\$ 169,133	2.3%	2.4%

<b>TOTAL</b>	<b>\$ 168,873</b>	<b>\$ 169,896</b>	<b>\$ 165,283</b>	<b>\$ 165,133</b>	<b>\$ 165,133</b>	<b>\$ 169,133</b>	2.3%	2.4%
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**NARRATIVE REPORT**

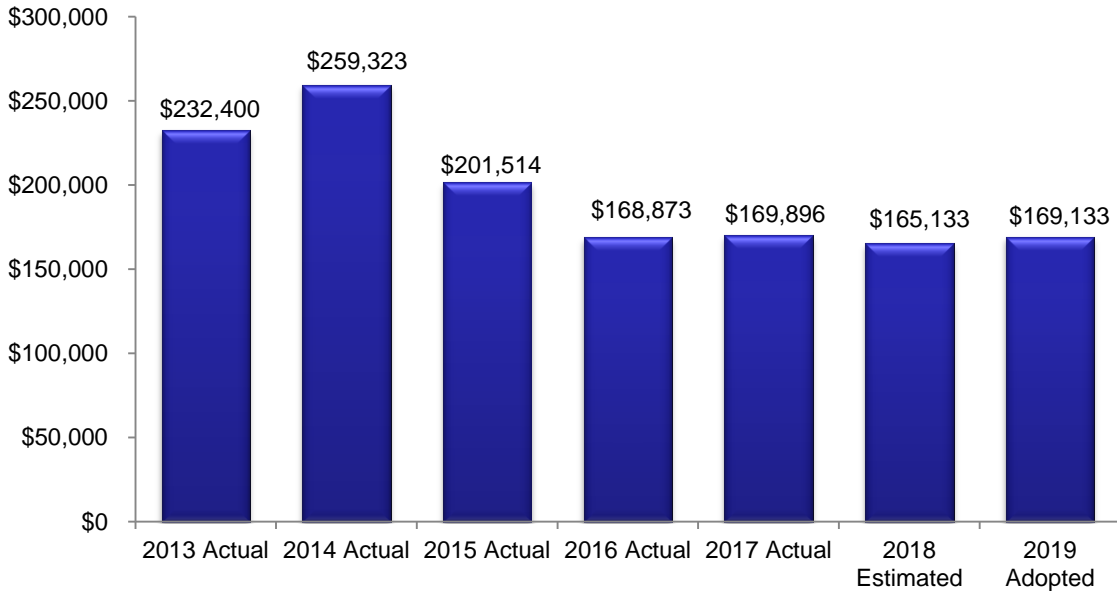
<b>Department:</b>	Tourism	<b>Date:</b>	January 2018
<b>Activity:</b>	01-06	<b>Prepared By:</b>	Aileen Haslett

Object Number	Narrative	Adopted																
5610	Membership & Association Fees	\$58,133																
	<p>The City's DCVB membership is based on the estimated revenue for the fiscal year (\$1,522,000). The membership cost is 20% of the first 1% of hotel/motel tax collected, which is estimated to be \$50,733 for this fiscal year.</p> <p>Additionally, the City pays the hotels' membership dues (\$8/room x 925 rooms = \$7,400)</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	Advertising and Publication Fees	\$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	\$10,000																
	This line item represents the City's \$6,000 contribution towards the Historical Society. For FY 2019, the OBT Historical Society requested an additional \$4,000 for an exterior residing project to restore the façade to the original condition.																	
5781	Event Sponsorship	\$1,000																
	This line item enables the hotels to attract tourists for specialized sporting events.																	

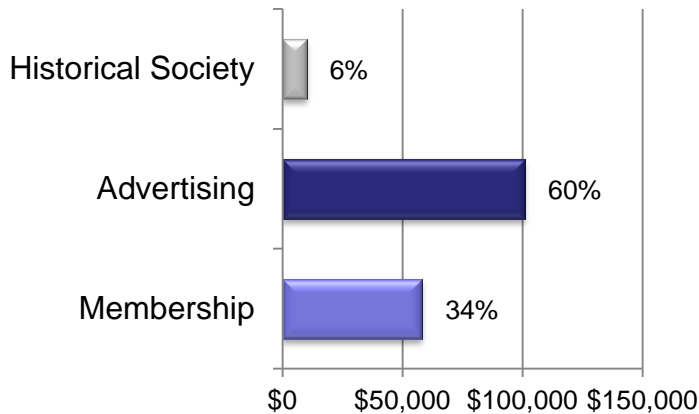


# Tourism

## Tourism Historical Expenditures



### Advertising Represents 60% of Adopted Budget



The Tourism FY 2018 budget is \$169,133, representing a decrease of \$763 from the FY 2017 actual. The Tourism budget decreased because of lower DCVB membership fees anticipated in FY 2019. DCVB membership fees are based upon the City's actual hotel tax collections. DCVB membership fees will be lower because the LaQuinta hotel is currently closed and not remitting hotel taxes. LaQuinta closed in August of 2016 due to a fire and the property 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 2017-2018 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. From January 2017 through September 2017, the occupancy rate was 75.4% for the City's hotels and revenue per available room increased by 4% from 2016, which is no small accomplishment considering La Quinta closed in August of 2016 due to a fire.
3. Hilton Garden Inn, the Hilton Suites, Courtyard by Marriot, and the Comfort Suites raised approximately \$5,000 during the holiday season for the Salvation Army.
4. The City's hotels are now members of the American Bus Association and the National Tour Association. The City's hotels were featured at the American Bus Association Trade Show in January of 2018.
5. New promotional videos for the City's hotels were filmed to improve internet search optimization.
6. Secured hotel participation in the 2021 United States Bowling Congress Women's Championship tourism program.

## **FY 2018-2019 OBJECTIVES**

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

## **TOURISM DEPARTMENT**

### **Fiscal Year 2018/2019 Budget Proposal**

The Tourism Department FY 2019 budget is \$165,133, representing a decrease of \$4,763 less than the FY 2017 actual. This decrease is due to lower DCVB membership fees because of the closure of the LaQuinta hotel resulting from a fire in August of 2016. DCVB dues are based upon actual hotel tax collections and since LaQuinta's closure; there will be a decline in hotel taxes remitted to the City. FY 2018 hotel taxes are estimated at \$1,522,000 and the same amount for FY 2019. The LaQuinta property is currently being marketed as a hotel property.

# Police Commission

**CITY OF OAKBROOK TERRACE  
POLICE COMMISSION  
2018/2019 BUDGET  
01-10**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 3,525	\$ 3,975	\$ 4,500	\$ 3,500	\$ 4,500	\$ 4,500	0.0%	28.6%
<b>Other Personnel Benefits</b>	\$ 247	\$ 316	\$ 350	\$ 285	\$ 350	\$ 350	0.0%	22.8%
<b>Contractual Services</b>	\$ 11,267	\$ 4,256	\$ 10,675	\$ 4,575	\$ 10,675	\$ 10,675	0.0%	133.3%
<b>Commodities</b>	\$ 11	\$ 101	\$ 610	\$ 652	\$ 610	\$ 610	0.0%	-6.4%
<b>DEPARTMENT TOTAL</b>	\$ 15,050	\$ 8,648	\$ 16,135	\$ 9,012	\$ 16,135	\$ 16,135	0.0%	79.0%

<b>Salaries &amp; Wages</b>								
4130 - Part-time Regular	\$ 3,525	\$ 3,975	\$ 4,500	\$ 3,500	\$ 4,500	\$ 4,500	0.0%	28.6%
<b>TOTAL</b>	\$ 3,525	\$ 3,975	\$ 4,500	\$ 3,500	\$ 4,500	\$ 4,500	0.0%	28.6%

<b>Other Personnel Benefits</b>								
4520 - FICA	\$ 247	\$ 316	\$ 350	\$ 285	\$ 350	\$ 350	0.0%	22.8%
<b>TOTAL</b>	\$ 247	\$ 316	\$ 350	\$ 285	\$ 350	\$ 350	0.0%	22.8%

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.0%	-
5605 - Training/Conferences	\$ 610	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	0.0%	-
5610 - Membership & Assoc Fees	\$ -	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	0.0%	0.0%
5620 - Advertising & Publication	\$ -	\$ 78	\$ 1,000	\$ 200	\$ 1,000	\$ 1,000	0.0%	400.0%
5670 - Travel Expense	\$ 62	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.0%	-
5775 - Testing & Examinations	\$ 10,596	\$ 3,803	\$ 7,000	\$ 4,000	\$ 7,000	\$ 7,000	0.0%	75.0%
<b>TOTAL</b>	\$ 11,267	\$ 4,256	\$ 10,675	\$ 4,575	\$ 10,675	\$ 10,675	0.0%	133.3%

<b>Commodities</b>								
6110 - Books & Publications	\$ -	\$ -	\$ 60	\$ -	\$ 60	\$ 60	0.0%	-
6120 - Office Supplies	\$ -	\$ 51	\$ 200	\$ -	\$ 200	\$ 200	0.0%	-
6130 - Supplies	\$ 11	\$ -	\$ 150	\$ 602	\$ 150	\$ 150	0.0%	-75.1%
6170 - Postage	\$ -	\$ 50	\$ 200	\$ 50	\$ 200	\$ 200	0.0%	300.0%
<b>TOTAL</b>	\$ 11	\$ 101	\$ 610	\$ 652	\$ 610	\$ 610	0.0%	-6.4%

<b>TOTAL</b>	\$ 15,050	\$ 8,648	\$ 16,135	\$ 9,012	\$ 16,135	\$ 16,135	0.0%	79.0%
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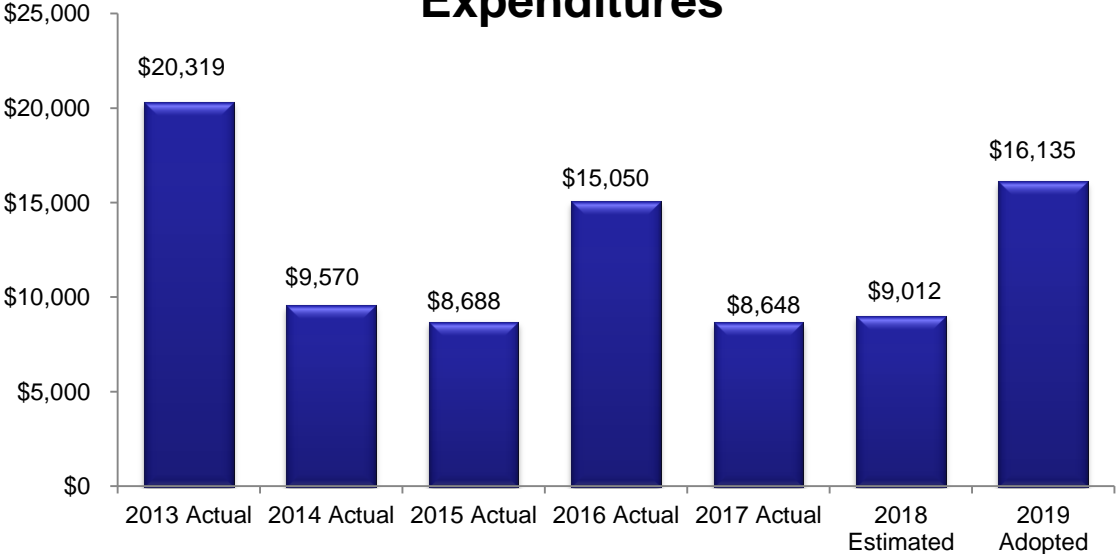
**NARRATIVE REPORT**

**Department:** Police Commission      **Date:** December 2017  
**Activity:** 01-10      **Prepared By:** Police Commission

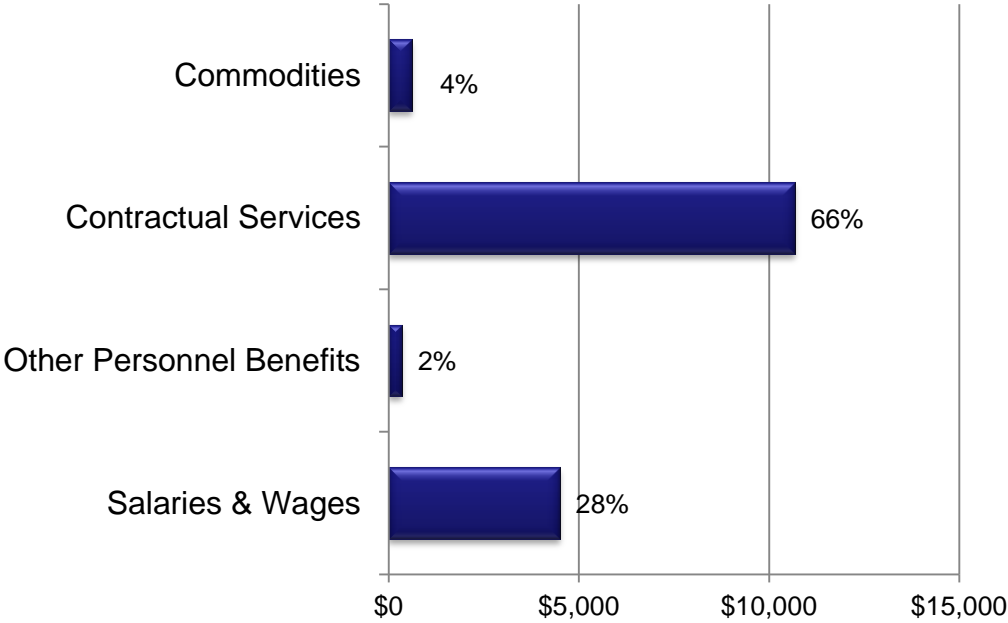
<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4130	Part-Time Regular	\$4,500
	Budgeted amount is for the part-time salaries paid to the three (3) members of the Police Commission based on the number of meetings (includes three (3) "special" meetings) and the recording secretary.	
5600	Professional/Technical	\$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.	
5620	Advertising & Publication	\$1,000
	Miscellaneous costs for testing.	
5775	Testing & Examinations	\$7,000
	Budgeted amount is for cost of administering testing and examinations for eligibility list for new officers and Sergeant promotions for the Police Department.	

# Police Commission

## Police Commission Historical Expenditures



### Contractual Services Represents 66% of Adopted Budget



The Police Commission FY 2019 budget is \$16,135 representing an increase of \$7,123 from the FY 2018 estimate. Testing and examinations at \$7,000 comprise the majority of contractual services.

# **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 2017-2018 ACCOMPLISHMENTS**

1. The Law Enforcement Final Eligibility Register was posted and expires on May 10, 2019.
2. New applicant listing is current and up-to-date.
3. Sergeant promotional list is current and up-to-date.

## **FY 2018-2019 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 2018-2019 Budget Proposal**

The Police Commission FY 2019 budget is \$16,135 representing an increase of \$7,123 over the FY 2018 estimate. In the current year the Law Enforcement Final Eligibility Register was posted and expires on May 10, 2019.

# Finance

**CITY OF OAKBROOK TERRACE**  
**FINANCE DEPARTMENT**  
**2018/2019 BUDGET**  
**01-11**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 87,133	\$ 58,309	\$ 67,583	\$ 69,944	\$ 83,086	\$ 116,900	73.0%	67.1%
<b>Other Personnel Benefits</b>	\$ 28,931	\$ 21,104	\$ 25,230	\$ 25,723	\$ 29,845	\$ 35,648	41.3%	38.6%
<b>Contractual Services</b>	\$ 293,792	\$ 299,585	\$ 263,700	\$ 292,230	\$ 309,419	\$ 272,419	3.3%	-6.8%
<b>Commodities</b>	\$ 14,111	\$ 20,171	\$ 19,700	\$ 26,200	\$ 25,700	\$ 25,700	30.5%	-1.9%
<b>DEPARTMENT TOTAL</b>	\$ 423,967	\$ 399,169	\$ 376,214	\$ 414,097	\$ 448,051	\$ 450,667	19.8%	8.8%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 76,414	\$ 50,762	\$ 67,583	\$ 67,575	\$ 70,278	\$ 72,035	6.6%	6.6%
4130 - Part-time Regular	\$ 10,720	\$ 7,547	\$ -	\$ 2,369	\$ 12,808	\$ 44,865	-	1794.3%
<b>TOTAL</b>	\$ 87,133	\$ 58,309	\$ 67,583	\$ 69,944	\$ 83,086	\$ 116,900	73.0%	67.1%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 11,120	\$ 8,003	\$ 8,988	\$ 9,111	\$ 11,178	\$ 14,293	59.0%	56.9%
4520 - FICA	\$ 6,511	\$ 4,438	\$ 5,170	\$ 5,351	\$ 6,356	\$ 8,944	73.0%	67.2%
4530 - Health Insurance	\$ 7,374	\$ 5,327	\$ 8,099	\$ 8,212	\$ 9,313	\$ 9,313	15.0%	13.4%
4531 - H.S.A. Contribution	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,450	4.3%	4.3%
4540 - Dental Insurance	\$ 425	\$ 269	\$ 420	\$ 417	\$ 384	\$ 384	-8.5%	-8.0%
4550 - Life Insurance	\$ 223	\$ 112	\$ 132	\$ 180	\$ 162	\$ 162	22.7%	-10.0%
4570 - Unemployment Ins	\$ 927	\$ 605	\$ 71	\$ 102	\$ 102	\$ 102	43.2%	0.1%
<b>TOTAL</b>	\$ 28,931	\$ 21,104	\$ 25,230	\$ 25,723	\$ 29,845	\$ 35,648	41.3%	38.6%

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 114,696	\$ 127,730	\$ 117,650	\$ 129,217	\$ 128,138	\$ 91,138	-22.5%	-29.5%
5600-15 - Investment Manager Fees	\$ -	\$ -	\$ -	\$ 1,500	\$ 2,000	\$ 2,000	-	33.3%
5603 - Business License Inspection	\$ 16,250	\$ 19,100	\$ -	\$ -	\$ -	\$ -	-	-
5605 - Training/Conferences	\$ 55	\$ -	\$ 1,000	\$ 200	\$ 1,000	\$ 1,000	0.0%	400.0%
5606 - Credit Card Transaction Fees	\$ 2,591	\$ 1,860	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.0%	0.0%
5610 - Membership/Assoc Fees	\$ 410	\$ 410	\$ 550	\$ 410	\$ 410	\$ 410	-25.5%	0.0%
5615 - Meetings	\$ 165	\$ 113	\$ 150	\$ 150	\$ 150	\$ 150	0.0%	0.0%
5630 - Risk Management Insurance	\$ 56,159	\$ 56,065	\$ 54,946	\$ 57,400	\$ 61,414	\$ 61,414	11.8%	7.0%
5631 - Workers Compensation Insurance	\$ 86,215	\$ 79,233	\$ 71,083	\$ 84,532	\$ 98,838	\$ 98,838	39.0%	16.9%
5640 - Vision Insurance	\$ 6,151	\$ 6,112	\$ 6,200	\$ 6,200	\$ 4,548	\$ 4,548	-26.6%	-26.6%
5650 - Physical Exams	\$ 58	\$ 58	\$ -	\$ -	\$ -	\$ -	-	-
5655 - Equipment Lease & Rental	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	\$ 321	0.1%	0.0%
5660 - Equipment Maint & Repair	\$ 2,903	\$ 1,223	\$ 1,500	\$ 1,200	\$ 1,500	\$ 1,500	0.0%	25.0%
5665 - Telephone Service	\$ 2,414	\$ 2,085	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	0.0%	0.0%
5668 - Communications	\$ 2,864	\$ 3,303	\$ 2,700	\$ 3,500	\$ 3,500	\$ 3,500	29.6%	0.0%
5700 - Public Information	\$ 2,540	\$ 1,973	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	0.0%
<b>TOTAL</b>	\$ 293,792	\$ 299,585	\$ 263,700	\$ 292,230	\$ 309,419	\$ 272,419	3.3%	-6.8%

<b>Commodities</b>								
6120 - Office Supplies	\$ 487	\$ 1,193	\$ 1,200	\$ 900	\$ 1,200	\$ 1,200	0.0%	33.3%
6130 - Supplies	\$ 2,725	\$ 1,497	\$ 1,500	\$ 2,300	\$ 1,500	\$ 1,500	0.0%	-34.8%
6150 - Software	\$ 8,960	\$ 12,877	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	33.3%	0.0%
6151 - Hardware	\$ 125	\$ 2,459	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	-	0.0%
6170 - Postage	\$ 1,814	\$ 2,088	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
6199 - Cash Drawer Shortages	\$ -	\$ 57	\$ -	\$ -	\$ -	\$ -	-	-
<b>TOTAL</b>	\$ 14,111	\$ 20,171	\$ 19,700	\$ 26,200	\$ 25,700	\$ 25,700	30.5%	-1.9%

<b>TOTAL</b>	\$ 423,967	\$ 399,169	\$ 376,214	\$ 414,097	\$ 448,051	\$ 450,667	19.8%	8.8%
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**NARRATIVE REPORT**

<b>Department:</b>	Finance Department	<b>Date:</b>	January 2018
<b>Activity:</b>	01-11	<b>Prepared By:</b>	Amy Marrero

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$72,035
	Budgeted amount includes salary for the Finance Coordinator.	
4130	Part-time Salaries	\$44,865
	Budgeted amount includes salary for the Part-time Administrative Assistant (works approximately 650 hours in Finance) and Finance Analyst (works approximately 1,040 hours).	
4500	Other Personnel Benefits	\$35,648
	These benefits include IMRF, FICA, H.S.A. Contribution, unemployment insurance and insurance for life, dental and health.	
5600	Professional & Technical Services	\$91,138
	Budget figure includes cost for the annual audit (\$43,000), payroll services (\$6,500), and the annual software maintenance and support for Springbrook (\$14,608). Also included are the GFOA award fees (\$620), and safety deposit box fees (\$150). Additionally, the charges for Current Technologies Corporation (\$23,000), email hosting fees (\$160), SEC mandatory filing fees (\$900), and OPEB for GASB 75 actuary fees (\$2,200) are budgeted here.	
5605	Training & Conferences	\$1,000
	Funds for training seminars for the Finance Director and Finance Coordinator.	
5606	Credit Card Transaction Fees	\$2,500
	Costs associated with accepting credit card payments.	
5630	Risk Management Insurance	\$61,414
	Two-thirds of the expense for insurance coverage (liability, property, and auto) is budgeted at the normal rate in the General Fund. Remaining one-third is budgeted in the Water Fund.	
5631	Workers Compensation Insurance	\$98,838
	Two-thirds of the expense for worker compensation coverage is budgeted in the General Fund. Remaining one-third is budgeted in the Water Fund.	
5640	Vision Insurance	\$4,548
	Costs associated with vision insurance offered to City employees.	

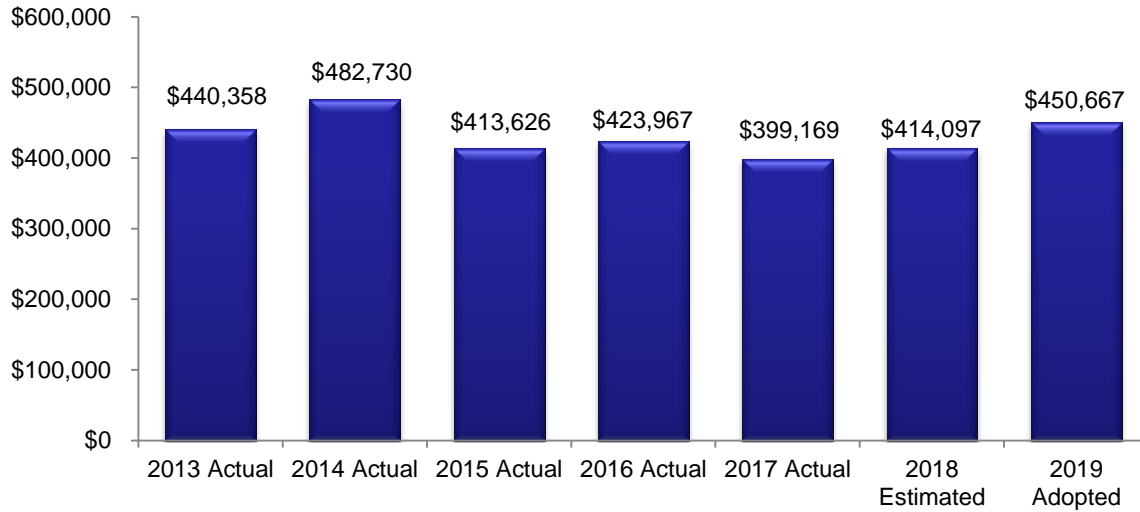
**NARRATIVE REPORT**

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

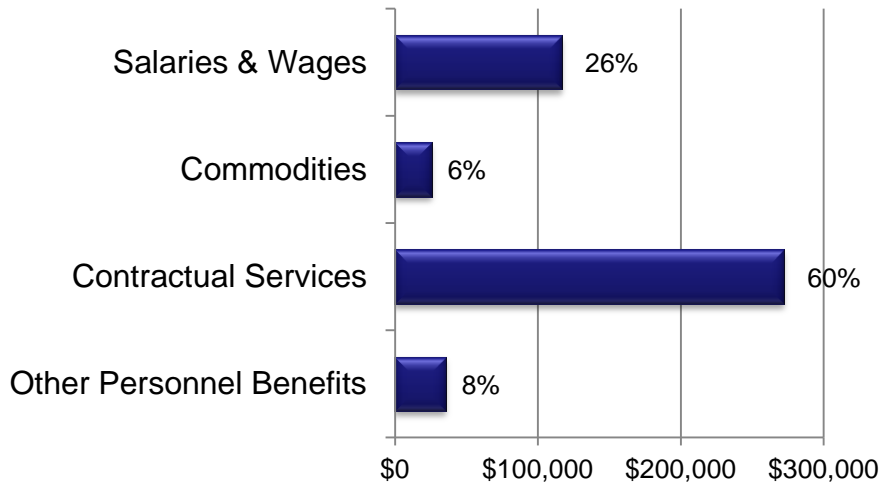
<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5660	Equipment Maintenance & Repair	\$1,500
	Konica Minolta charge per copy.	
5665	Telephone Service	\$2,100
	Finance Department's share of phone service charges.	
5668	Communications	\$3,500
	Comcast charges for internet and static IP addresses.	
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, Endpoint Protection, System Recovery, VMware & VRanger Pro, the squad car videos and miscellaneous software as may be needed.	

# Finance

## Finance Historical Expenditures



### Contractual Services Represent 60% of Adopted Budget



The Finance FY 2019 budget is \$450,667 representing an increase of \$36,570 or almost 9% from the FY 2018 estimate. The FY 2019 budget is more than the FY 2018 estimate because of higher part-time salaries and risk management insurance.

# 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 2017-2018 ACCOMPLISHMENTS

1. Successful receipt of the Distinguished Budget Presentation Award for the FY 2018 Budget – **Staff Goal.**
2. Successful receipt of the Certificate of Achievement for Excellence in Financial Reporting for the FY 2017 CAFR – **Staff Goal.**
3. Assisted the auditor in the implementation of new accounting pronouncements, namely GASB 72.
4. Continued to earn higher interest rates for local bank deposits.
5. Activated an additional credit card terminal for the Police Department's front counter in order to improve customer service.
6. Initiated the financial software 7.18 upgrade, which offers many user enhancements.
7. Began accepting online payments through the State of Illinois Treasurer's Office E-pay system.
8. Implemented a system to record the new traffic enforcement camera transactions.
9. Began in-house completion of IDOT MFT documentation saving the City professional engineering fees.

## FY 2018-2019 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.

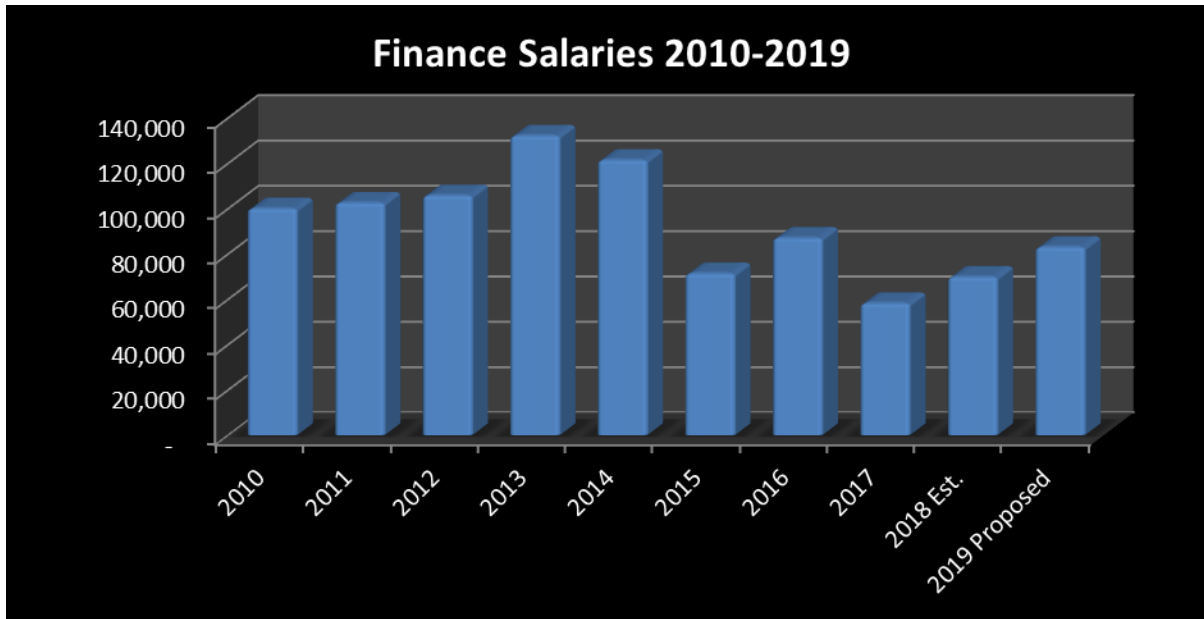


# FINANCE DEPARTMENT

## Fiscal Year 2018-2019 Budget Proposal

The Finance FY 2019 budget is \$448,051, representing an increase of \$33,953 or 8.2% over the current year estimate. This increase is due to higher salaries and benefits associated with the newly created part-time Administrative Assistant position, which will be partly allocated to the Finance and Executive Management departments.

Finance Operating Indicators	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Business Licenses Issued	364	388	422	397	352	313	301	343	320	350
Credit Card Transactions - began FY 2013	479	422	317	281	183	NA	NA	NA	NA	NA
Purchase Orders	86	80	132	90	87	81	74	NA	NA	NA



	2010	2011	2012	2013	2014	2015	2016	2017	2018 Est.	2019 Proposed
Salaries	100,121	102,655	105,888	132,237	121,494	71,447	87,133	58,309	69,944	83,086

# Economic Development

**CITY OF OAKBROOK TERRACE  
ECONOMIC DEVELOPMENT  
2018/2019 BUDGET  
01-13**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>DEPARTMENT TOTAL</b>	\$ 176,877	\$ 191,288	\$ 189,000	\$ 187,000	\$ 234,167	\$ 234,167	23.9%	25.2%

<b>Contractual Services</b>								
5750 - Home Depot Reimbursable	\$ 176,877	\$ 180,941	\$ 180,000	\$ 187,000	\$ 187,000	\$ 187,000	3.9%	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	\$ 38,167	-	-
<b>TOTAL</b>	\$ 176,877	\$ 191,288	\$ 189,000	\$ 187,000	\$ 234,167	\$ 234,167	23.9%	25.2%

<b>TOTAL</b>	\$ 176,877	\$ 191,288	\$ 189,000	\$ 187,000	\$ 234,167	\$ 234,167	23.9%	25.2%
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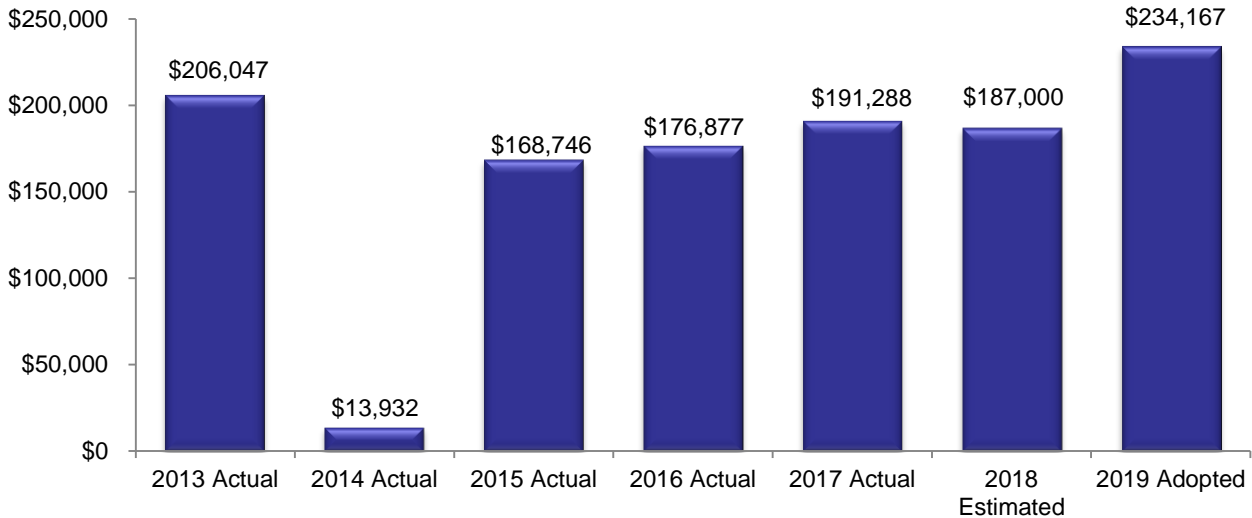
**NARRATIVE REPORT**

<b>Department:</b>	<u>Economic Development</u>	<b>Date:</b>	<u>January 2018</u>
<b>Activity:</b>	<u>01-13</u>	<b>Prepared By:</b>	<u>Aileen Haslett</u>

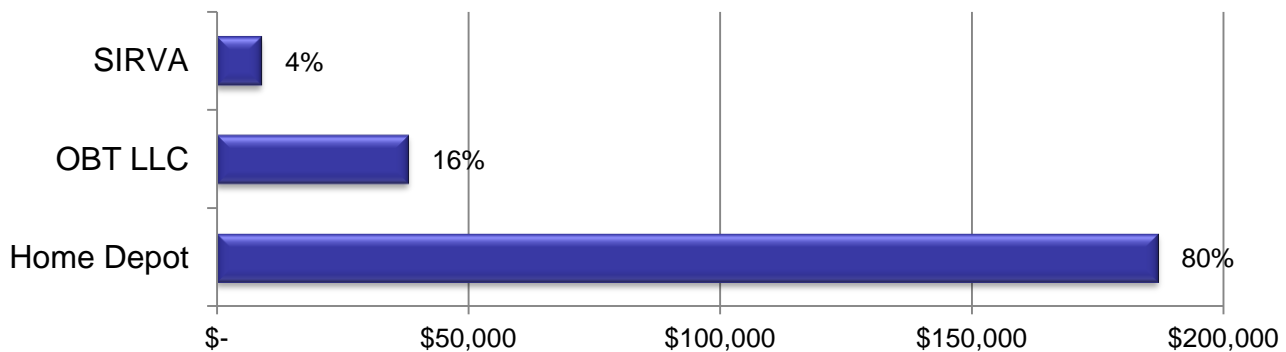
<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5750	Home Depot Reimbursable	\$187,000
	Amount budgeted in regards to the City's Sales Tax Incentive Agreement with Home Depot. The Home Depot Agreement was approved through Ordinance Number 02-22 and is for a 20 year period. The agreement expires 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	\$38,167
	Amount budgeted in regards to the Reimbursement Agreement with Oakbrook Terrace Holding LLC. The Oakbrook Terrace Holding LLC Agreement was approved through Resolution Number 18-2 on January 23, 2018 and is for a seven (7) year period. The City rebates half of the municipal retailer's occupation tax up to a maximum of \$138,000 over a seven (7) year period. The agreement should expire seven (7) years from when the certificate of occupancy is issued.	

# Economic Development

## Economic Development Historical Expenditures



## Home Depot Reimbursable Represents 80% of Adopted Budget



The Economic Development FY 2019 budget is \$234,167, which is \$47,167 or 25% higher than the FY 2018 estimate due to the new economic incentive agreement with Oakbrook Terrace Holding LLC for the redevelopment of the former Burger King site.

# ECONOMIC DEVELOPMENT DEPARTMENT

## Fiscal Year 2018-2019 Budget Proposal

In past years, the City of Oakbrook Terrace entered into sales tax and economic incentive agreements with Home Depot, Redbox, and SIRVA. Recently, the City entered into a new economic development agreement with Oakbrook Terrace Holding LLC who is developing the former Burger King along Midwest Road and replacing it with a gas station, convenience store, and gaming café. Sales tax and economic incentive agreements encourage development within the City, maintaining a viable sales tax base in addition to employment opportunities.

The Economic Development FY 2019 Budget is \$234,167, which is \$33,954 or 25.2% more than the FY 2018 estimate.

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

	2017	2016	2015	2014	2013	2008-2012	2003-2007	Totals
Home Depot	180,941	176,877	168,746	5,415	140,870	651,485	615,397	1,939,732
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>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>3,115,689</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  
2018/2019 BUDGET  
01-14**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ -	\$ -	\$ 78,000	\$ 60,000	\$ 68,107	\$ 68,107	-12.7%	13.5%
<b>Other Personnel Benefits</b>	\$ -	\$ -	\$ 16,211	\$ 4,765	\$ 5,385	\$ 5,385	-66.8%	13.0%
<b>Contractual Services</b>	\$ -	\$ -	\$ 781,520	\$ 950,456	\$ 951,549	\$ 951,549	21.8%	0.1%
<b>Commodities</b>	\$ -	\$ 1,500	\$ 3,000	\$ 1,216	\$ 1,500	\$ 1,500	-50.0%	23.4%
<b>DEPARTMENT TOTAL</b>	\$ -	\$ 1,500	\$ 878,731	\$ 1,016,437	\$ 1,026,542	\$ 1,026,542	16.8%	1.0%

<b>Salaries &amp; Wages</b>								
4130 - Part-time Regular	\$ -	\$ -	\$ 78,000	\$ 57,000	\$ 57,000	\$ 57,000	-26.9%	0.0%
4150 - Court Time Admin	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,907	\$ 3,907	-	30.2%
4150-04 - Court Time Investigations	\$ -	\$ -	\$ -	\$ -	\$ 7,200	\$ 7,200	-	-
<b>TOTAL</b>	\$ -	\$ -	\$ 78,000	\$ 60,000	\$ 68,107	\$ 68,107	-12.7%	13.5%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ -	\$ -	\$ 10,101	\$ -	\$ -	\$ -	-100.0%	-
4520 - FICA	\$ -	\$ -	\$ 5,967	\$ 4,590	\$ 5,210	\$ 5,210	-12.7%	13.5%
4570 - Unemployment Insurance	\$ -	\$ -	\$ 143	\$ 175	\$ 175	\$ 175	22.8%	0.0%
<b>TOTAL</b>	\$ -	\$ -	\$ 16,211	\$ 4,765	\$ 5,385	\$ 5,385	-66.8%	13.0%

<b>Contractual Services</b>								
5600 - Professional Services	\$ -	\$ -	\$ -	\$ 2,412	\$ -	\$ -	-	-100.0%
5611 - Support Services	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	-100.0%	-
5668 - Communications	\$ -	\$ -	\$ -	\$ 648	\$ 1,049	\$ 1,049	-	62.0%
5675 - Admin Hearing Legal Services	\$ -	\$ -	\$ 39,520	\$ 21,000	\$ 36,000	\$ 36,000	-8.9%	71.4%
5681 - Safespeed Service Fees	\$ -	\$ -	\$ 732,000	\$ 915,658	\$ 900,000	\$ 900,000	23.0%	-1.7%
5682 - Safespeed Monthly Fees	\$ -	\$ -	\$ -	\$ 10,500	\$ 14,500	\$ 14,500	-	38.1%
5715 - Uniform Allowance	\$ -	\$ -	\$ -	\$ 238	\$ -	\$ -	-	-100.0%
<b>TOTAL</b>	\$ -	\$ -	\$ 781,520	\$ 950,456	\$ 951,549	\$ 951,549	21.8%	0.1%

<b>Commodities</b>								
6120 - Office Supplies	\$ -	\$ -	\$ 1,000	\$ 100	\$ 500	\$ 500	-50.0%	400.0%
6130 - Supplies	\$ -	\$ -	\$ 2,000	\$ 280	\$ 1,000	\$ 1,000	-50.0%	257.1%
6151 - Hardware	\$ -	\$ 1,500	\$ -	\$ 836	\$ -	\$ -	-	-100.0%
<b>TOTAL</b>	\$ -	\$ 1,500	\$ 3,000	\$ 1,216	\$ 1,500	\$ 1,500	-50.0%	23.4%

<b>TOTAL</b>	\$ -	\$ 1,500	\$ 878,731	\$ 1,016,437	\$ 1,026,542	\$ 1,026,542	16.8%	1.0%
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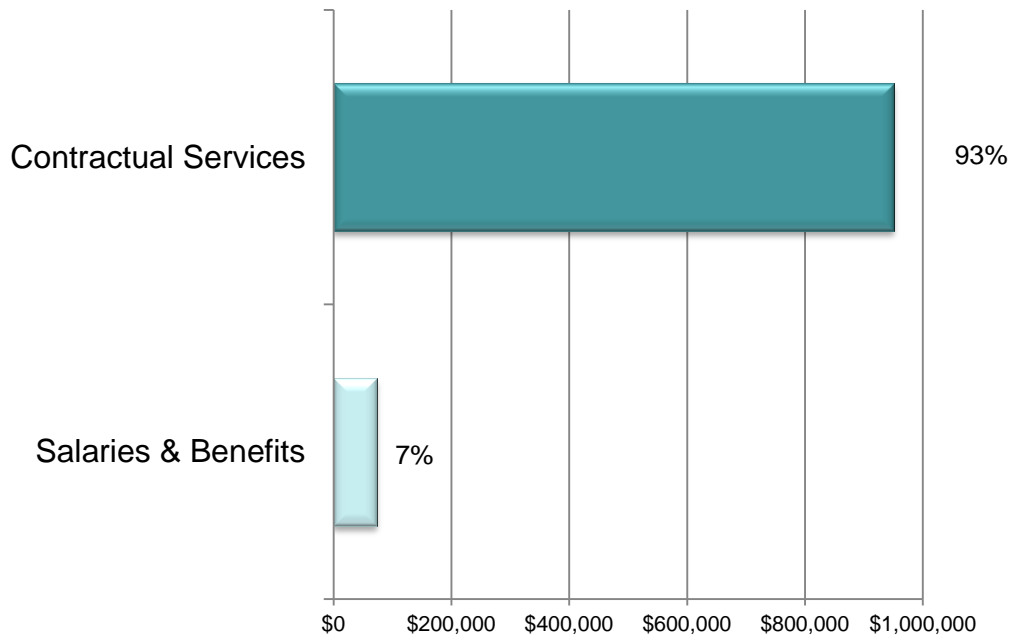
**NARRATIVE REPORT**

**Department:** Traffic Light Enforcement      **Date:** January 2018  
**Activity:** 01-14      **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4130	Part-time Regular	\$57,000
	The budgeted amount represents the part-time wages for three (3) photo enforcement camera reviewers for 1,900 hours annually at \$30 per hour.	
4150	Court Time Admin	\$3,907
	The budgeted amount represents two (2) admin wages for the traffic light court hearings.	
4150-04	Court Time Investigations	\$7,200
	The budgeted amount represents two (2) detective wages for the traffic light court hearings.	
4500	Other Personnel Benefits	\$5,385
	These benefits include FICA and unemployment insurance.	
5668	Communications	\$1,049
	AT&T charges for the fax line.	
5675	Administrative Hearing Services	\$36,000
	The budgeted amount represents the cost for the administrative hearing officer to adjudicate the traffic enforcement fines.	
5681	Safespeed Service Fees	\$900,000
	The budgeted amount represents the vendor's fees to implement two (2) traffic enforcement camera systems.	
5682	Safespeed Monthly Fees	\$14,500
	The budgeted amount represents the \$1,000 monthly service fee and the five (5) remaining \$500/monthly Kiosk payments.	

# Traffic Light Enforcement

## Contractual Services Represents 93 % of Adopted Budget



This is the second year for the newly created Traffic Light Enforcement division, which is budgeted at \$1,026,542 for FY 2019. 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 2019 budget is \$10,105 or 1% higher than the FY 2018 estimate due to an expected increase in salaries to cover a full year period.

## TRAFFIC LIGHT ENFORCEMENT

### **Fiscal Year 2018-2019 Budget Proposal**

In August of 2017 the City activated two (2) traffic light enforcement cameras at the corner of Route 83 and 22<sup>nd</sup> Street. The FY 2019 proposed budget for the Traffic Light Enforcement division is \$1,026,542.

# Water Fund

**CITY OF OAKBROOK TERRACE  
WATER FUND REVENUES  
2018/2019 BUDGET**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed FY 18/19	Adopted FY 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>Taxes Collected by OBТ</b>	\$ 274,371	\$ 285,671	\$ 300,000	\$ 270,000	\$ 270,000	\$ 420,000	40.0%	55.6%
<b>Fines &amp; Forfeitures</b>	\$ 17,636	\$ 17,336	\$ 17,500	\$ 17,400	\$ 17,400	\$ 17,400	-0.6%	0.0%
<b>Sales &amp; Service</b>	\$ 1,169,074	\$ 937,458	\$ 962,150	\$ 947,150	\$ 962,150	\$ 962,150	0.0%	1.6%
<b>Miscellaneous Revenue</b>	\$ 3,503	\$ 1,398	\$ 1,475	\$ 2,831	\$ 2,900	\$ 2,900	96.6%	2.4%
<b>WATER FUND TOTAL</b>	<b>\$ 1,464,584</b>	<b>\$ 1,241,864</b>	<b>\$ 1,281,125</b>	<b>\$ 1,237,381</b>	<b>\$ 1,252,450</b>	<b>\$ 1,402,450</b>	<b>9.5%</b>	<b>13.3%</b>

<b>Taxes Collected By OBТ</b>								
3030 - Electric Utility Tax	\$ 274,371	\$ 285,671	\$ 300,000	\$ 270,000	\$ 270,000	\$ 420,000	40.0%	55.6%
<b>TOTAL</b>	<b>\$ 274,371</b>	<b>\$ 285,671</b>	<b>\$ 300,000</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>\$ 420,000</b>	<b>40.0%</b>	<b>55.6%</b>

<b>Fines &amp; Forfeitures</b>								
3750 - Penalties/Fines	\$ 17,636	\$ 17,336	\$ 17,500	\$ 17,400	\$ 17,400	\$ 17,400	-0.6%	0.0%
<b>TOTAL</b>	<b>\$ 17,636</b>	<b>\$ 17,336</b>	<b>\$ 17,500</b>	<b>\$ 17,400</b>	<b>\$ 17,400</b>	<b>\$ 17,400</b>	<b>-0.6%</b>	<b>0.0%</b>

<b>Sales &amp; Service</b>								
3710 - Sale of Water	\$ 886,074	\$ 897,016	\$ 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%	#DIV/0!
3720 - Tap-On Fees	\$ 283,000	\$ 40,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	0.0%	-
<b>TOTAL</b>	<b>\$ 1,169,074</b>	<b>\$ 937,458</b>	<b>\$ 962,150</b>	<b>\$ 947,150</b>	<b>\$ 962,150</b>	<b>\$ 962,150</b>	<b>0.0%</b>	<b>1.6%</b>

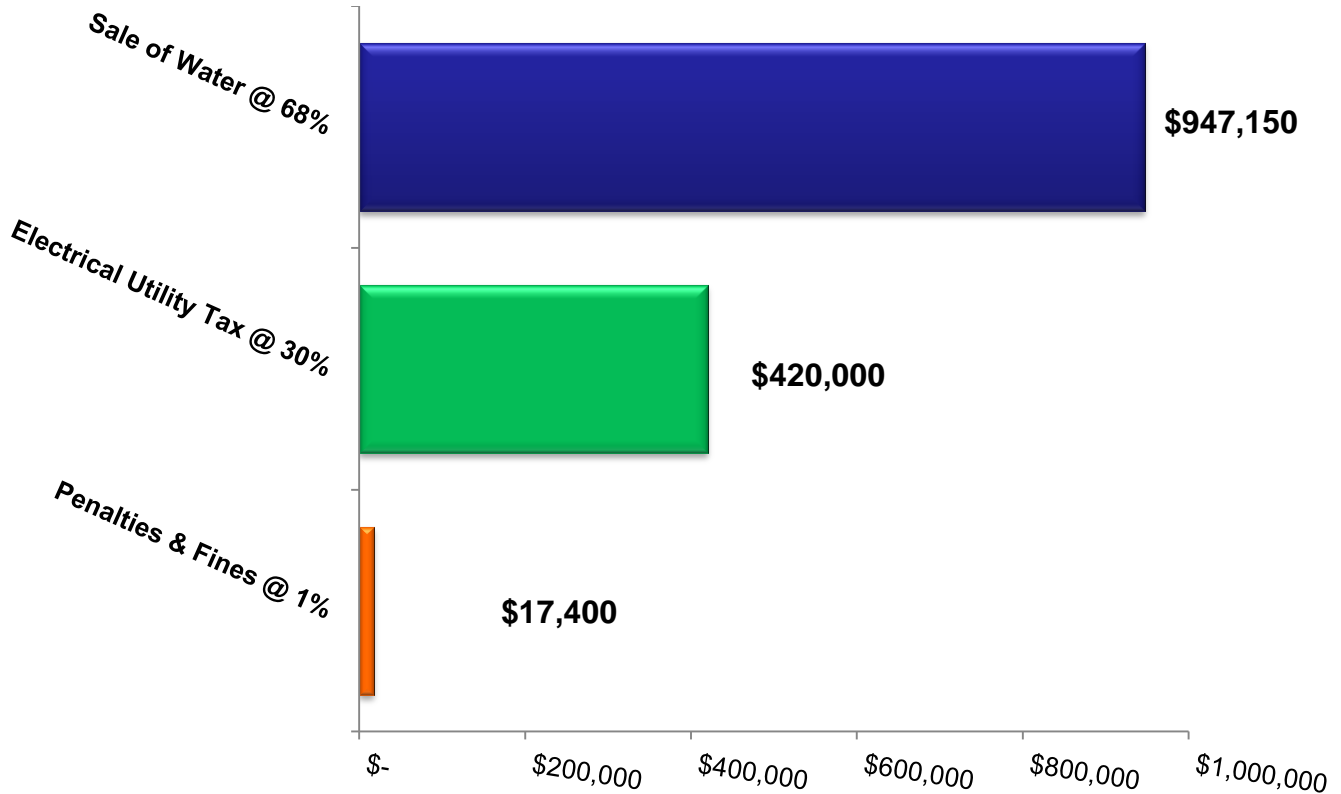
<b>Miscellaneous Revenue</b>								
3650 - Interest Earnings	\$ 352	\$ 1,002	\$ 875	\$ 2,731	\$ 2,800	\$ 2,800	220.0%	2.5%
3660 - Misc Revenue	\$ 3,151	\$ 396	\$ 600	\$ 100	\$ 100	\$ 100	-83.3%	0.0%
<b>TOTAL</b>	<b>\$ 3,503</b>	<b>\$ 1,398</b>	<b>\$ 1,475</b>	<b>\$ 2,831</b>	<b>\$ 2,900</b>	<b>\$ 2,900</b>	<b>96.6%</b>	<b>2.4%</b>

<b>TOTAL REVENUES</b>	<b>\$ 1,464,584</b>	<b>\$ 1,241,864</b>	<b>\$ 1,281,125</b>	<b>\$ 1,237,381</b>	<b>\$ 1,252,450</b>	<b>\$ 1,402,450</b>	<b>9.5%</b>	<b>13.3%</b>
<b>Expenses (includes depreciation expense and interest expense)</b>	<b>\$ 1,571,614</b>	<b>\$ 1,208,970</b>	<b>\$ 1,249,196</b>	<b>\$ 1,260,328</b>	<b>\$ 1,653,578</b>	<b>\$ 1,663,736</b>	<b>33.2%</b>	<b>32.0%</b>
<b>Less: Capitalized Assets</b>	<b>\$ 195,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 359,214</b>	<b>\$ 359,214</b>		
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 88,070</b>	<b>\$ 32,894</b>	<b>\$ 31,929</b>	<b>\$ (22,947)</b>	<b>\$ (41,914)</b>	<b>\$ 97,928</b>	<b>206.7%</b>	<b>-526.8%</b>

<b>Other Financing Sources - Transfers In from General Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,665,000</b>		
<b>Net Change in Net Assets</b>	<b>\$ 88,070</b>	<b>\$ 32,894</b>	<b>\$ 31,929</b>	<b>\$ (22,947)</b>	<b>\$ (41,914)</b>	<b>\$ 1,762,928</b>		

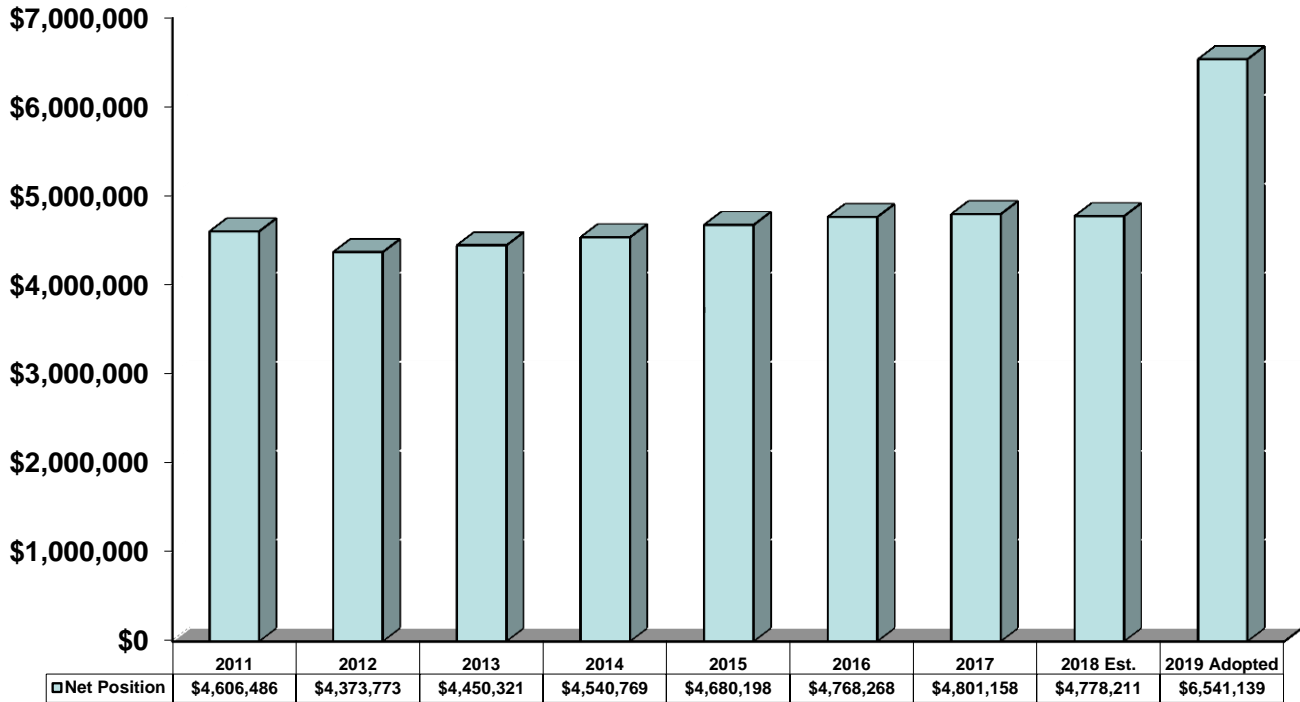
<b>Net Assets (as reflected in audited financial statements)</b>								
May 1 - Beginning Balance restated per GASB 68	\$ 4,680,198	\$ 4,768,264	\$ 4,801,158	\$ 4,801,158	\$ 4,778,211	\$ 4,778,211	-0.5%	-0.5%
April 30 - Ending Balance Restated per GASB 68	\$ 4,768,264	\$ 4,801,158	\$ 4,833,087	\$ 4,778,211	\$ 4,736,297	\$ 6,541,139	35.3%	36.9%

# FY 2019 Top Three (3) Revenue Sources Water Fund



Water sales represent the City's largest Water Fund revenue source at 68% with \$947,150 for FY 2019. Electric Utility tax represents the second largest revenue source at 30% with \$420,000 estimated. Penalties and fines represent 1% or \$17,400 of total revenues.

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



The Water Fund's net position is projected at \$6.5 million for FY 2019, reflecting an increase of \$1.7 million from the prior year. This increase is due to the \$1.16 million transfer from the General Fund to the Water Fund for the pay-off of the 2010 bonds, which will save approximately \$146,370 in interest expenses. The General Fund is also transferring \$500,000 to the Water Fund to establish a capital replacement fund.

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

FY	Net Position	Surplus/(Deficit)	% Change
2011	4,606,486		
2012	4,373,773	<b>(232,713)</b>	-5.1%
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	4,778,211	<b>(22,947)</b>	-0.5%
2019	6,541,139	<b>1,762,928</b>	36.9%

**CITY OF OAKBROOK TERRACE  
PUBLIC SERVICES DEPARTMENT - WATER DIVISION  
2018/2019 BUDGET**

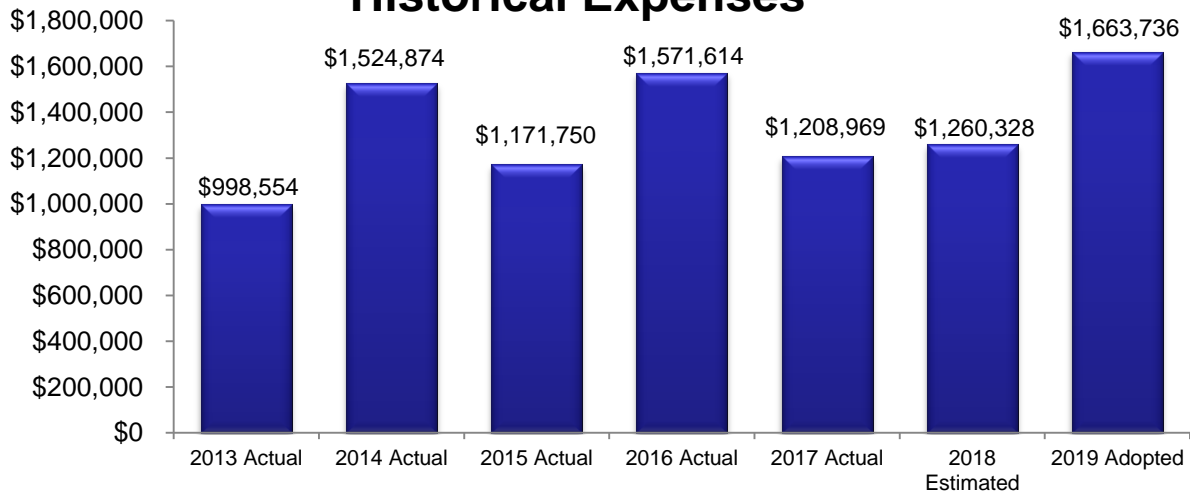
	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% of Total
<b>Salaries &amp; Wages</b>	\$ 223,336	\$ 234,555	\$ 242,259	\$ 242,023	\$ 243,048	\$ 251,724	15.1%
<b>Other Personnel Benefits</b>	\$ 109,821	\$ 98,525	\$ 96,358	\$ 95,685	\$ 100,968	\$ 102,450	6.2%
<b>Contractual Services</b>	\$ 687,277	\$ 537,439	\$ 585,922	\$ 592,765	\$ 628,946	\$ 628,946	37.8%
<b>Commodities</b>	\$ 25,522	\$ 31,042	\$ 31,952	\$ 37,150	\$ 35,600	\$ 35,600	2.1%
<b>Capital Expenditures</b>	\$ 525,658	\$ 307,409	\$ 292,705	\$ 292,705	\$ 645,016	\$ 645,016	38.8%
<b>DEPARTMENT TOTAL</b>	\$ 1,571,614	\$ 1,208,970	1,249,196	\$ 1,260,328	\$ 1,653,578	1,663,736	100%

	Actual 15/16	Actual 15/16	Adopted 17/18	Estimated 16/17	Proposed 17/18	Adopted 17/18	% of Total
<b><u>WATER DIVISION</u></b>							
<b>03-09 DISTRIBUTION</b>	\$ 436,757	\$ 241,488	\$ 232,000	\$ 232,000	\$ 591,214	\$ 591,214	35.5%
<b>03-12 OPERATING &amp; MAINT</b>	\$ 1,134,857	\$ 967,481	\$ 1,017,196	\$ 1,028,328	\$ 1,062,364	\$ 1,072,522	64.5%
<b>DEPARTMENT TOTAL</b>	\$ 1,571,614	\$ 1,208,970	\$ 1,249,196	\$ 1,260,328	\$ 1,653,578	\$ 1,663,736	100.0%

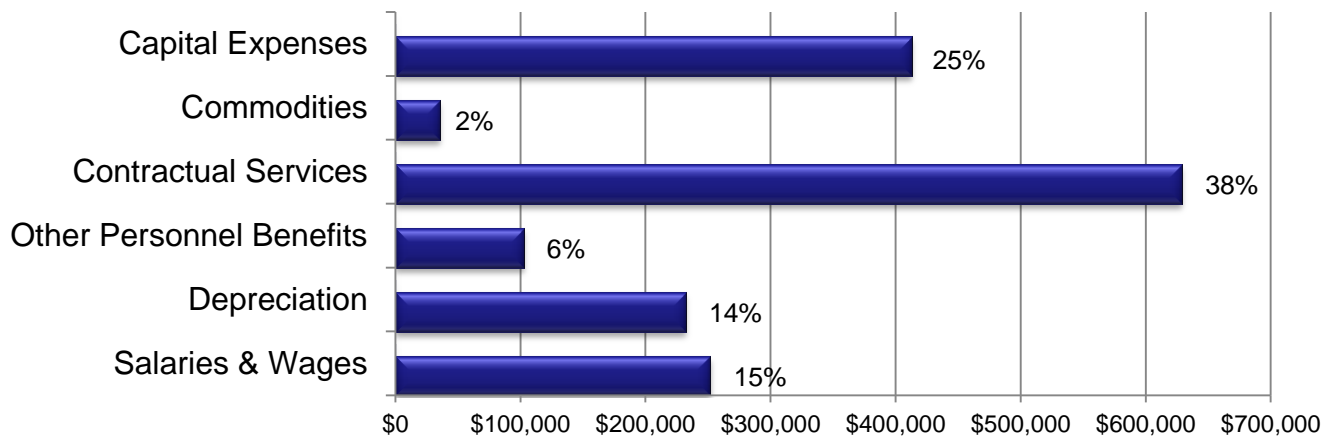


# Public Services Water Division

## Water Division Historical Expenses



## Contractual Services Represent 38% of Adopted Budget



The FY 2019 Water Budget increased by \$403,408 or 32% from the FY 2018 estimate. This increase is due to higher capital projects for FY 2019. The Midwest-Drennon Water Main Loop project is budgeted at \$359,214 for FY 2019.

# **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 2017-2018 ACCOMPLISHMENTS**

- Added three (3) Oliviabrook Units, one (1) commercial customer with Dunkin Donuts, along with one (1) residential property to our water system – **Level 1 Goal #1.4.**
- Accounted for 95% of our water pumped under the newly implemented M-36 AWWA Audit.
- Completed another year of successful coliform and bacteria sampling. That is seventeen (17) 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 resurfaced all of its fire hydrants.
- Implemented a new water meter reading hardware and software system.

## **FY 2018-2019 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**  
**2018/2019 BUDGET**  
**03-09**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>Contractual Services</b>	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Capital Expenditures</b>	\$ 436,587	\$ 241,488	\$ 232,000	\$ 232,000	\$ 232,000	\$ 232,000	0.0%	0.0%
	<b>\$ 436,757</b>	<b>\$ 241,488</b>	<b>\$ 232,000</b>	<b>\$ 232,000</b>	<b>\$ 232,000</b>	<b>\$ 232,000</b>	<b>0.0%</b>	<b>0.0%</b>

<b>Contractual Services</b>								
5671 - General Legal Expense	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>TOTAL</b>	<b>\$ 170</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

<b>Capital Expenditures</b>								
7190-03 Replace Pipe and Repaint Tower	\$ 195,100	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
7190-04 Midwest-Drennon Wtr Main Loop	\$ -	\$ -	\$ -	\$ -	\$ 359,214	\$ 359,214	-	-
7530 - Depreciation Expense	\$ 241,487	\$ 241,488	\$ 232,000	\$ 232,000	\$ 232,000	\$ 232,000	0.0%	0.0%
<b>TOTAL</b>	<b>\$ 436,587</b>	<b>\$ 241,488</b>	<b>\$ 232,000</b>	<b>\$ 232,000</b>	<b>\$ 591,214</b>	<b>\$ 591,214</b>	<b>154.8%</b>	<b>154.8%</b>

<b>TOTAL</b>	<b>\$ 436,757</b>	<b>\$ 241,488</b>	<b>\$ 232,000</b>	<b>\$ 232,000</b>	<b>\$ 591,214</b>	<b>\$ 591,214</b>	<b>154.8%</b>	<b>154.8%</b>
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**NARRATIVE REPORT**

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

**Date:** October 2017

**Activity:** 03-09

**Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
7190	Midwest-Drennen Water Main Loop	\$359,214
	Budgeted costs to install a water main through Dorothy Drennon Park to Eisenhower	
7530	Depreciation Expense	\$232,000
	Estimated depreciation expense for FY 2019.	

PUBLIC SERVICES DEPARTMENT  
Water Division  
Distribution

**Fiscal Year 2018-2019 Budget Proposal**

**Distribution System**

The Distribution portion of the Public Services Department budget for FY 2019 equals \$591,214 which is a combination of the depreciation expense plus the construction of the Midwest-Drennon water main loop that will add necessary redundancy and reliability to the water system.

**CITY OF OAKBROOK TERRACE**  
**PUBLIC SERVICES DEPARTMENT -WATER DIVISION - O&M**  
**2018/2019 BUDGET**  
**03-12**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>Salaries &amp; Wages</b>	\$ 223,336	\$ 234,555	\$ 242,259	\$ 242,023	\$ 243,048	\$ 251,724	3.9%	4.0%
<b>Other Personnel Benefits</b>	\$ 109,821	\$ 98,525	\$ 96,358	\$ 95,685	\$ 100,968	\$ 102,450	6.3%	7.1%
<b>Contractual Services</b>	\$ 687,107	\$ 537,439	\$ 585,923	\$ 592,765	\$ 628,946	\$ 628,946	7.3%	6.1%
<b>Commodities</b>	\$ 25,522	\$ 31,042	\$ 31,952	\$ 37,150	\$ 35,600	\$ 35,600	11.4%	-4.2%
<b>Capital Expenditures</b>	\$ 89,071	\$ 65,921	\$ 60,705	\$ 60,705	\$ 53,802	\$ 53,802	-11.4%	-11.4%
<b>DEPARTMENT TOTAL</b>	\$ 1,134,857	\$ 967,481	\$ 1,017,196	\$ 1,028,328	\$ 1,062,364	\$ 1,072,522	5.4%	4.3%

<b>Salaries &amp; Wages</b>								
4110 - Full-time	\$ 207,035	\$ 208,170	\$ 207,418	\$ 207,407	\$ 207,407	\$ 215,192	3.7%	3.8%
4120 - Overtime	\$ 7,755	\$ 9,063	\$ 9,225	\$ 9,000	\$ 9,000	\$ 9,225	0.0%	2.5%
4130 - Part-time Regular	\$ 8,546	\$ 17,322	\$ 25,616	\$ 25,616	\$ 26,641	\$ 27,307	6.6%	6.6%
<b>TOTAL</b>	\$ 223,336	\$ 234,555	\$ 242,259	\$ 242,023	\$ 243,048	\$ 251,724	3.9%	4.0%

<b>Other Personnel Benefits</b>								
4510 - IMRF	\$ 51,096	\$ 36,889	\$ 32,221	\$ 31,528	\$ 32,698	\$ 33,514	4.0%	6.3%
4520 - FICA	\$ 16,861	\$ 17,685	\$ 18,533	\$ 18,515	\$ 18,593	\$ 19,058	2.8%	2.9%
4530 - Health Insurance	\$ 33,826	\$ 36,886	\$ 38,511	\$ 38,377	\$ 42,602	\$ 42,602	10.6%	11.0%
4531 - H.S.A. Contribution	\$ 4,450	\$ 4,450	\$ 4,450	\$ 4,450	\$ 4,450	\$ 4,650	4.5%	4.5%
4540 - Dental Insurance	\$ 2,063	\$ 1,907	\$ 2,046	\$ 2,034	\$ 1,913	\$ 1,913	-6.5%	-6.0%
4550 - Life Insurance	\$ 416	\$ 451	\$ 348	\$ 544	\$ 474	\$ 474	36.3%	-12.8%
4570 - Unemployment Ins	\$ 1,108	\$ 257	\$ 249	\$ 238	\$ 238	\$ 238	-4.4%	0.0%
<b>TOTAL</b>	\$ 109,821	\$ 98,525	\$ 96,358	\$ 95,685	\$ 100,968	\$ 102,450	6.3%	7.1%

<b>Contractual Services</b>								
5600 - Professional/Technical	\$ 17,595	\$ 3,937	\$ 16,000	\$ 6,000	\$ 16,000	\$ 16,000	0.0%	166.7%
5604 - City Engineer	\$ -	\$ -	\$ 2,500	\$ 1,000	\$ 2,500	\$ 2,500	0.0%	150.0%
5605 - Training/Conferences	\$ 112	\$ 488	\$ 5,500	\$ 1,500	\$ 5,500	\$ 5,500	0.0%	266.7%
5606 - Credit Card Transaction Fees	\$ -	\$ 1,269	\$ 1,608	\$ 1,560	\$ 1,560	\$ 1,560	-3.0%	0.0%
5610 - Membership & Association	\$ 596	\$ 612	\$ 800	\$ 500	\$ 800	\$ 800	0.0%	60.0%
5615 - Meetings	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
5630 - Risk Management Insurance	\$ 23,418	\$ 24,495	\$ 27,473	\$ 27,538	\$ 29,507	\$ 29,507	7.4%	7.1%
5631 - Workers Compensation Insurance	\$ 37,622	\$ 36,116	\$ 35,542	\$ 42,266	\$ 49,419	\$ 49,419	39.0%	16.9%
5635 - Deductible Payments	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0.0%	-
5655 - Equipment Lease & Rental	\$ 571	\$ 431	\$ 700	\$ 500	\$ 700	\$ 700	0.0%	40.0%
5660 - Equipment Maint & Repair	\$ 9,578	\$ 9,923	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%	0.0%
5663 - Vehicle Maint & Repair	\$ 2,313	\$ 2,242	\$ 4,000	\$ 3,700	\$ 4,000	\$ 4,000	0.0%	8.1%
5665 - Telephone Service	\$ 7,040	\$ 8,733	\$ 8,500	\$ 9,000	\$ 9,000	\$ 9,000	5.9%	0.0%
5668 - Communications	\$ 2,502	\$ 2,993	\$ 1,500	\$ 3,400	\$ 3,500	\$ 3,500	133.3%	2.9%
5670 - Travel Expense	\$ -	\$ 23	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
5671 - General Legal Expense	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500	0.0%	-
5700 - Public Information	\$ -	\$ 1,400	\$ 1,200	\$ 1,401	\$ 1,400	\$ 1,400	16.7%	-0.1%
5715 - Uniform Allowance	\$ 501	\$ 1,160	\$ 900	\$ 1,200	\$ 1,000	\$ 1,000	11.1%	-16.7%
5745 - Emergency Services	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	0.0%	-
5758 - Utilities	\$ 9,804	\$ 10,317	\$ 6,000	\$ 12,000	\$ 12,000	\$ 12,000	100.0%	0.0%
5845 - DWC Purchase of Water	\$ 447,394	\$ 433,301	\$ 455,000	\$ 471,000	\$ 473,360	\$ 473,360	4.0%	0.5%
5845-01 - DWC Subsequent Customer L	\$ 128,062	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>TOTAL</b>	\$ 687,107	\$ 537,439	\$ 585,923	\$ 592,765	\$ 628,946	\$ 628,946	7.3%	6.1%

**CITY OF OAKBROOK TERRACE**  
**PUBLIC SERVICES DEPARTMENT -WATER DIVISION - O&M**  
**2018/2019 BUDGET**  
**03-12**

	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
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<b>Commodities</b>								
6110 - Books & Publications	\$ -	\$ -	\$ 200	\$ 50	\$ 200	\$ 200	0.0%	300.0%
6120 - Office Supplies	\$ 28	\$ 565	\$ 600	\$ 600	\$ 600	\$ 600	0.0%	0.0%
6130 - Supplies	\$ 2,285	\$ 1,900	\$ 3,000	\$ 2,800	\$ 3,000	\$ 3,000	0.0%	7.1%
6150 - Software	\$ -	\$ -	\$ 2,250	\$ -	\$ -	\$ -	-100.0%	-
6151 - Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
6152 - Water Meters	\$ 13,494	\$ 13,699	\$ 6,000	\$ 14,500	\$ 12,000	\$ 12,000	100.0%	-17.2%
6170 - Postage	\$ 1,821	\$ 1,972	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000	20.0%	0.0%
6180 - Fuel	\$ 2,065	\$ 1,938	\$ 3,250	\$ 2,200	\$ 2,750	\$ 2,750	-15.4%	25.0%
6181 - Fuel Replacement Fund	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,050	\$ 2,050	2.5%	2.5%
6190 - Non-Capital Equipment	\$ 3,829	\$ 8,969	\$ 12,152	\$ 12,000	\$ 12,000	\$ 12,000	-1.3%	0.0%
<b>TOTAL</b>	\$ 25,522	\$ 31,042	\$ 31,952	\$ 37,150	\$ 35,600	\$ 35,600	11.4%	-4.2%

<b>Capital Expenditures</b>								
7170 - Bond Interest Expense	\$ 87,443	\$ 64,710	\$ 59,923	\$ 59,923	\$ 53,463	\$ 53,463	-10.8%	-10.8%
7172 - Interfund Loan Interest Expense	\$ 1,628	\$ 1,211	\$ 782	\$ 782	\$ 340	\$ 340	-56.5%	-56.5%
<b>TOTAL</b>	\$ 89,071	\$ 65,921	\$ 60,705	\$ 60,705	\$ 53,802	\$ 53,802	-11.4%	-11.4%

<b>TOTAL</b>	\$ 1,134,857	\$ 967,481	\$ 1,017,196	\$ 1,028,328	\$ 1,062,364	\$ 1,072,522	5.4%	4.3%
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**NARRATIVE REPORT**

<b>Department:</b>	Public Services Department Water Division -O & M	<b>Date:</b>	November 2017
<b>Activity:</b>	03-12	<b>Prepared By:</b>	Craig Ward

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$215,192
	The budgeted amount is comprised of the salaries for 50% of the Public Services Director, two (2) Water Operators.	
4120	Overtime	\$9,225
	Estimated overtime expense for the budget year; this account is difficult to predict due to unknown emergency situations.	
4130	Part-time Regular	\$27,307
	Costs for part-time Utility Clerk.	
4500	Other Personnel Benefits	\$102,450
	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. Major increase due to water tower panel view upgrade and SCADA update.	
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.	
5606	Credit Card Transaction Fees	\$1,560
	Costs associated with accepting credit card payments.	
5630	Risk Management Insurance	\$29,507
	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.	

**NARRATIVE REPORT**

<b>Department:</b>	Public Services Department Water Division -O & M	<b>Date:</b>	November 2017
<b>Activity:</b>	03-12	<b>Prepared By:</b>	Craig Ward

Object Number	Narrative	Adopted
5631	Workers Compensation Insurance	\$49,419
	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 deductible for two (2) accidents.	
5660	Equipment Maintenance & Repair	\$10,000
	Utility billing software maintenance (\$3,463) and Maintenance contract for emergency generator (\$1,000). Additional funds are budgeted for equipment maintenance such as pump repairs, pressure regulator maintenance at the water tower and pressure adjusting station, chlorination system repairs, Cla-Val, distribution system valve repair and copier service.	
5663	Vehicle Maintenance & Repair	\$4,000
	Necessary maintenance needed on water division's fleet of vehicles.	
5665	Telephone Service	\$9,000
	Division's share of the City's telephone system charges. Includes two (2) emergency dialers, three (3) telephone lines, and one (1) fax line.	
5668	Communications	\$3,500
	Budget estimate is made up of the following components: two (2) cellular phones, Nitech Fire Security System and JULIE locate system.	
5700	Public Information	\$1,400
	Funds used for publishing the Consumer Confidence Report, and other publishing as needed.	
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	\$6,000
	This is a contingency amount for emergency and unexpected repairs to the water system and equipment performed by outside contractor(s).	

**NARRATIVE REPORT**

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

**Date:** November 2017

**Activity:** 03-12

**Prepared By:** Craig Ward

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5758	Utilities Estimated annual charges at Water Tower, Water Maintenance Facility and Pressure Adjusting Station for sanitary sewer, natural gas and electric service.	\$12,000
5845	DWC-Purchase of Water Cost of water purchased from the DuPage Water Commission (DWC) based on estimated annual purchase of 97 million gallons at a rate of \$4.88 per 1,000 gallons.	\$473,360
6130	Supplies Cleaning supplies, chemical reagents and acids, buffer solutions and other necessary supplies.	\$3,000
6152	Water Meters Budgeted amount is for the purchase of meters and necessary replacements and as well as the hardware and radio read equipment for each.	\$12,000
6180	Fuel Approximately 100 gallons of regular @ \$2.50 per gallon and 1,000 gallons of diesel gallons at \$2.50 each.	\$2,750
6181	Fuel Replacement Fund The annual Water Fund portion for future fuel pump replacement. The replacement costs are amortized over a 30 year period ending in 2040.	\$2,050
6190	Non-Capital Equipment Various pieces of equipment and tools such as clamps, b-boxes, hydrant and valve assemblies, shovels and other distribution equipment.	\$12,000
7170	Bond Interest Expense Payment of interest expense on the 2010 bond issue (\$1,350,000), which refinanced a portion of the 2003 bonds and was issued to relieve cash flow pressures on the Water Fund. The 2010 bond series will be paid-off in FY 2024.	\$53,463

**PUBLIC SERVICES DEPARTMENT**  
**Water Division**  
**Operating & Maintenance**

**Fiscal Year 2018-19 Budget Proposal**

The FY 2019 Operating and Maintenance portion of the Public Services Water Division budget is \$1,062,364. This represents an increase of \$45,168.00 or 4.4% compared to the FY 2018 budget. The most notable reason for the increase is a \$13,877 increase in workers compensation insurance as well as an \$18,360 increase in DWC purchase of water from the 2018 Budget.

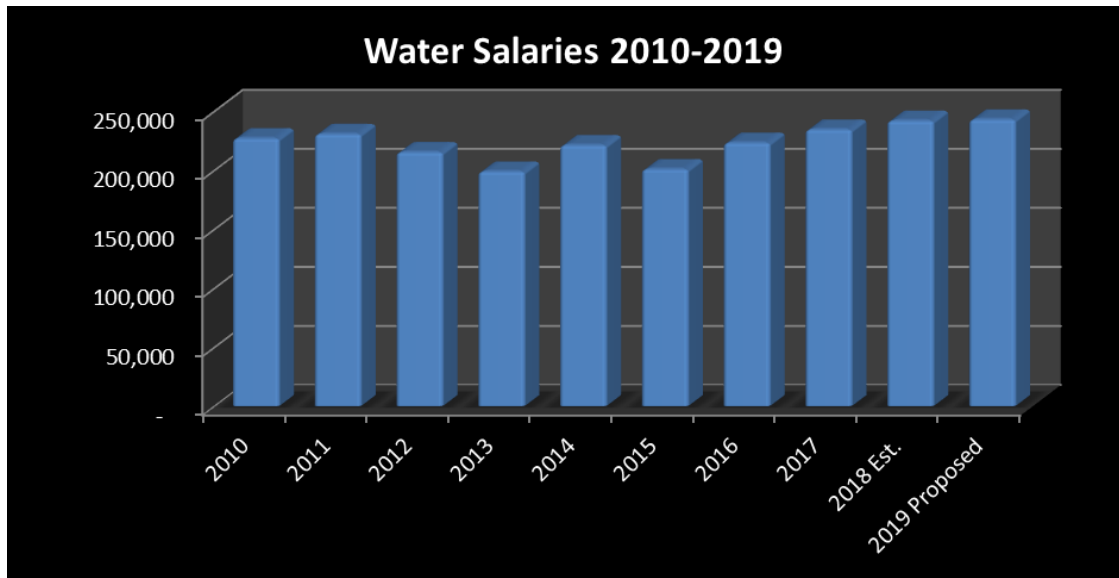
Salaries are budgeted at \$243,048 and show a .3% increase over the FY 2018 Budget. The FY 2019 figures include the 1% bonus for employees at the top of the pay range. Benefits show a 4.8% increase (\$4,610) over the 2018 budget due to higher IMRF contributions and insurance costs.

Contractual services are budgeted at \$628,946 representing an increase of \$43,023 or 7.3% from the current year budget of \$585,923.

Commodities are budgeted at \$35,600 reflecting an increase of \$3,648 from the current year budget of \$31,952. This increase is mainly due to an increase in line item 6152 for water meters.

Capital Expenditures are budgeted at \$53,802 which is an 11.4% decrease from FY 2018 budget, of which \$53,463 represents the interest payment for the 2010 Refunding Bonds. The interest expense for the inter-fund loan expense from the Capital Improvement Fund is \$340.

Public Services Water Operating Indicators	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Number of Metered Water Customers	551	546	542	538	523	517	510	509	509	511
Gallons of Water Purchased (MGD)	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	61,000,000
Gallons of Water Sold (Billed) (MG)	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	54,000,000



	2010	2011	2012	2013	2014	2015	2016	2017	2018 Est.	2019 Proposed
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Salaries	227,093	230,774	215,380	198,963	221,328	200,961	223,336	234,555	242,023	243,048
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# SSA II

# Debt Service

**CITY OF OAKBROOK TERRACE  
SSA DEBT SERVICE  
2018/2019 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 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
<b>Beginning Fund Balance</b>	\$ 1,249	\$ 935	\$ 569	\$ 569	\$ 231	\$ 231	-59.4%	-59.4%
<b>REVENUE</b>								
3010 - Property Taxes	\$ 49,394	\$ 48,061	\$ 46,265	\$ 46,730	\$ 45,394	\$ 45,394	-1.9%	-2.9%
<b>TOTAL</b>	\$ 49,394	\$ 48,061	\$ 46,265	\$ 46,730	\$ 45,394	\$ 45,394	-1.9%	-2.9%
<b>EXPENDITURES</b>								
5600 - Professional Services	\$ 803	\$ 842	\$ 803	\$ 803	\$ 803	\$ 803	0.0%	0.0%
7170 - Interest	\$ 18,905	\$ 17,585	\$ 16,265	\$ 16,265	\$ 14,945	\$ 14,945	-8.1%	-8.1%
7170-01 - Principal	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.0%	0.0%
<b>TOTAL</b>	\$ 49,708	\$ 48,427	\$ 47,068	\$ 47,068	\$ 45,748	\$ 45,748	-2.8%	-2.8%
<b>Ending Fund Balance</b>	\$ 935	\$ 569	\$ (234)	\$ 231	\$ (123)	\$ (123)	-47.5%	-153.2%

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

Year	Principal	Interest	Total	% Change
2018	\$ 30,000	\$ 16,265	\$ 46,265	
2019	\$ 30,000	\$ 14,945	\$ 44,945	-2.9%
2020	\$ 35,000	\$ 13,625	\$ 48,625	8.2%
2021	\$ 35,000	\$ 11,963	\$ 46,963	-3.4%
2022	\$ 40,000	\$ 10,300	\$ 50,300	7.1%
2023	\$ 40,000	\$ 8,400	\$ 48,400	-3.8%
2024	\$ 40,000	\$ 6,500	\$ 46,500	-3.9%
2025	\$ 45,000	\$ 4,500	\$ 49,500	6.5%
2026	\$ 45,000	\$ 2,250	\$ 47,250	-4.5%
<b>TOTAL</b>	<b>\$ 340,000</b>	<b>\$ 88,748</b>	<b>\$ 428,748</b>	

# Motor Fuel Tax Fund

**CITY OF OAKBROOK TERRACE  
MOTOR FUEL TAX FUND  
2018/2019 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 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
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<b>REVENUE</b>								
3070 - Motor Fuel Tax	\$ 54,585	\$ 54,089	\$ 54,951	\$ 54,951	\$ 54,951	\$ 54,951	0.0%	0.0%
3650 - Interest Earnings	\$ 615	\$ 1,872	\$ 1,605	\$ 4,138	\$ 4,200	\$ 4,200	161.7%	1.5%
<b>TOTAL</b>	<b>\$ 55,200</b>	<b>\$ 55,961</b>	<b>\$ 56,556</b>	<b>\$ 59,089</b>	<b>\$ 59,151</b>	<b>\$ 59,151</b>	<b>4.6%</b>	<b>0.1%</b>

<b>EXPENDITURES</b>								
4110 - Snow Plowing Regular	\$ 3,563	\$ 2,069	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	0.0%
4120 - Snow Plowing Overtime	\$ 6,242	\$ 6,661	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%	0.0%
5600 - Professional/Technical	\$ 2,209	\$ 311	\$ 500	\$ 700	\$ 700	\$ 700	40.0%	0.0%
5761 - Resurfacing	\$ -	\$ -	\$ -	\$ 5,321	\$ -	\$ -	-	-100.0%
5767 - Thermoplastic Roadway Striping	\$ -	\$ 3,096	\$ -	\$ -	\$ -	\$ -	-	-
6133 - Street Repair Materials	\$ 3,733	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
6134 - Snow Removal Materials	\$ 28,330	\$ 16,736	\$ 25,000	\$ 12,128	\$ 25,000	\$ 25,000	0.0%	106.1%
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>\$ 44,076</b>	<b>\$ 106,482</b>	<b>\$ 45,500</b>	<b>\$ 38,149</b>	<b>\$ 45,700</b>	<b>\$ 45,700</b>	<b>0.4%</b>	<b>19.8%</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 11,124</b>	<b>\$ (50,521)</b>	<b>\$ 11,056</b>	<b>\$ 20,940</b>	<b>\$ 13,451</b>	<b>\$ 13,451</b>	<b>21.7%</b>	<b>-35.8%</b>

<b>Fund Balance</b>								
May 1	\$ 444,445	\$ 455,569	\$ 405,047	\$ 405,047	\$ 425,987	\$ 425,987	5.2%	5.2%
April 30	\$ 455,569	\$ 405,047	\$ 416,103	\$ 425,987	\$ 439,438	\$ 439,438	5.6%	3.2%



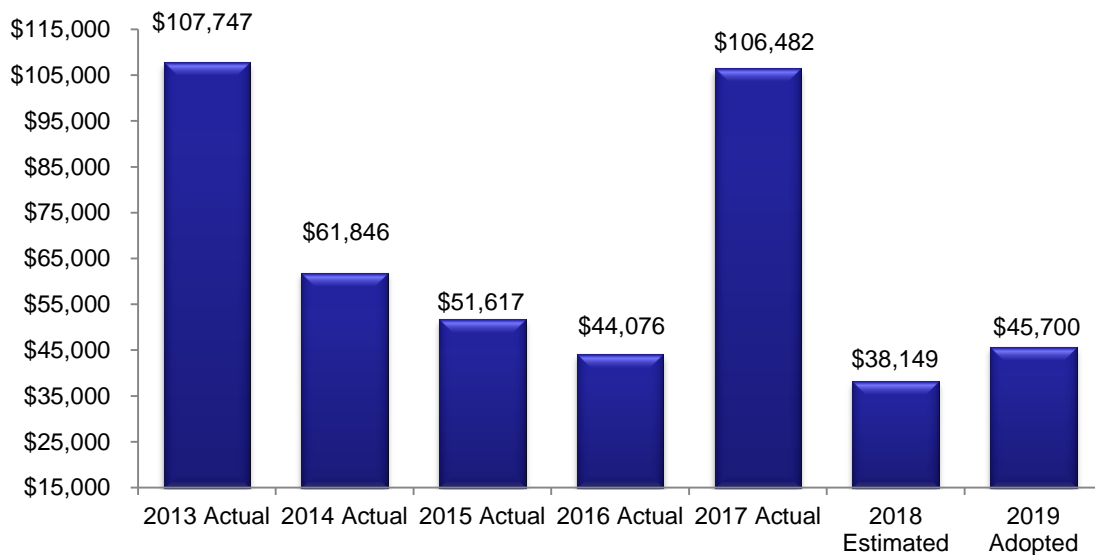
**NARRATIVE REPORT**

**Department:** Motor Fuel Tax Fund      **Date:** January 2018  
**Activity:** 05-12      **Prepared By:** Amy Marrero

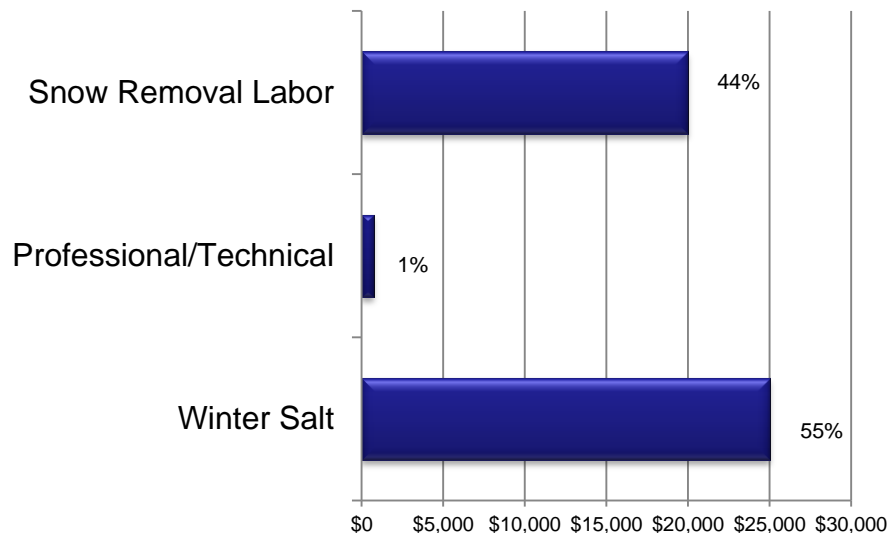
<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
4110	Labor	\$5,000
	Funds related to labor for snow removal.	
4120	Overtime Labor	\$15,000
	Funds related to snow removal overtime.	
6134	Snow Removal Materials	\$25,000
	The City's yearly allotment for salt purchases.	

# Motor Fuel Tax Fund

## Motor Fuel Tax Historical Expenditures



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



The FY 2019 MFT Budget is \$45,700. Snow removal labor and material costs continue to be budgeted in the Motor Fuel Tax Fund.

# **MOTOR FUEL TAX FUND**

## **Fiscal Year 2018-2019 Budget Proposal**

The Motor Fuel Tax Fund FY 2019 budget is \$45,700.

The budgeted amount is for the cost of the following:

- A portion of the regular and overtime costs for snow removal labor (\$20,000).
- The cost of the City's yearly allotment of road salt (\$25,000).
- Professional engineering fees (\$700).

Business  
District Debt  
Service Funds

**CITY OF OAKBROOK TERRACE**  
**TOTAL BUSINESS DISTRICT FUNDS SUMMARY 8-12 & 12-12**  
**2018/2019 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 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
Beginning Balance, May 1 as Restated	\$ 525,854	\$ 512,390	\$ 531,652	\$ 531,652	\$ 559,150	\$ 559,150	5.2%	5.2%
<b>REVENUE</b>								
3020 - Sales Tax	\$ 345,591	\$ 369,384	\$ 358,000	\$ 391,100	\$ 391,100	\$ 391,100	9.2%	0.0%
3021 - Business Tax	\$ 62,718	\$ 77,006	\$ 73,900	\$ 76,200	\$ 76,200	\$ 76,200	3.1%	0.0%
3022 - Home Rule Sales Tax	\$ 57,253	\$ 79,944	\$ 71,700	\$ 77,700	\$ 77,700	\$ 77,700	8.4%	0.0%
3650 - Interest Earnings	\$ 324	\$ 875	\$ 500	\$ 3,445	\$ 3,445	\$ 3,445	589.0%	0.0%
<b>TOTAL</b>	<b>\$ 465,886</b>	<b>\$ 527,209</b>	<b>\$ 504,100</b>	<b>\$ 548,445</b>	<b>\$ 548,445</b>	<b>\$ 548,445</b>	<b>8.8%</b>	<b>0.0%</b>
<b>EXPENDITURES</b>								
5600 - Professional Services	\$ 3,264	\$ 2,461	\$ 2,505	\$ 2,461	\$ 2,505	\$ 2,505	0.0%	1.8%
7170 - Bond Interest	\$ 236,086	\$ 230,486	\$ 223,486	\$ 223,486	\$ 215,936	\$ 215,936	-3.4%	-3.4%
7171 - Bond Principal	\$ 240,000	\$ 275,000	\$ 295,000	\$ 295,000	\$ 330,000	\$ 330,000	11.9%	11.9%
<b>TOTAL</b>	<b>\$ 479,350</b>	<b>\$ 507,947</b>	<b>\$ 520,991</b>	<b>\$ 520,947</b>	<b>\$ 548,441</b>	<b>\$ 548,441</b>	<b>5.3%</b>	<b>5.3%</b>
Excess (Deficit) of Revenues over Expenses	\$ (13,464)	\$ 19,262	\$ (16,891)	\$ 27,498	\$ 4	\$ 4	-100.0%	-100.0%
Other Financing Sources - Transfer In from General Fund						\$ 1,100,000		
Net Change In Fund Balances	\$ (13,464)	\$ 19,262	\$ (16,891)	\$ 27,498	\$ 4	\$ 1,100,004		
Ending Balance, April 30	\$ 512,390	\$ 531,652	\$ 514,761	\$ 559,150	\$ 559,154	\$ 1,659,154	222.3%	196.7%

**CITY OF OAKBROOK TERRACE**  
**2010 BUSINESS DISTRICT DEBT SERVICE FUND SUMMARY**  
**2018/2019 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 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
Beginning Balance, May 1 as Restated	\$ 340,493	\$ 317,250	\$ 322,007	\$ 322,007	\$ 327,830	\$ 327,830	1.8%	1.8%
<b>REVENUE</b>								
3020 - Sales Tax	\$ 190,075	\$ 203,161	\$ 197,000	\$ 215,100	\$ 215,100	\$ 215,100	9.2%	0.0%
3021 - Business Tax	\$ 34,495	\$ 42,353	\$ 40,600	\$ 41,900	\$ 41,900	\$ 41,900	3.2%	0.0%
3022 - Home Rule Sales Tax	\$ 31,489	\$ 43,969	\$ 39,400	\$ 42,700	\$ 42,700	\$ 42,700	8.4%	0.0%
3650 - Interest Earnings	\$ 182	\$ 556	\$ 300	\$ 2,104	\$ 2,104	\$ 2,104	601.3%	0.0%
<b>TOTAL</b>	\$ 256,240	\$ 290,040	\$ 277,300	\$ 301,804	\$ 301,804	\$ 301,804	8.8%	0.0%
<b>EXPENDITURES</b>								
5600 - Professional Services	\$ 2,408	\$ 1,606	\$ 1,605	\$ 1,605	\$ 1,605	\$ 1,605	0.0%	0.0%
7170 - Bond Interest	\$ 147,076	\$ 143,676	\$ 139,376	\$ 139,376	\$ 134,626	\$ 134,626	-3.4%	-3.4%
7171 - Bond Principal	\$ 130,000	\$ 140,000	\$ 155,000	\$ 155,000	\$ 165,000	\$ 165,000	6.5%	6.5%
<b>TOTAL</b>	\$ 279,484	\$ 285,282	\$ 295,981	\$ 295,981	\$ 301,231	\$ 301,231	1.8%	1.8%
Excess (Deficit) of Revenues over Expenses	\$ (23,243)	\$ 4,757	\$ (18,681)	\$ 5,823	\$ 573	\$ 573	-103.1%	-90.2%
Other Financing Sources - Transfer In from General Fund						\$ 275,000		
Net Change in Fund Balances	\$ (23,243)	\$ 4,757	\$ (18,681)	\$ 5,823	\$ 573	\$ 275,573		
Ending Balance, April 30	\$ 317,250	\$ 322,007	\$ 303,326	\$ 327,830	\$ 328,403	\$ 603,403	98.9%	84.1%

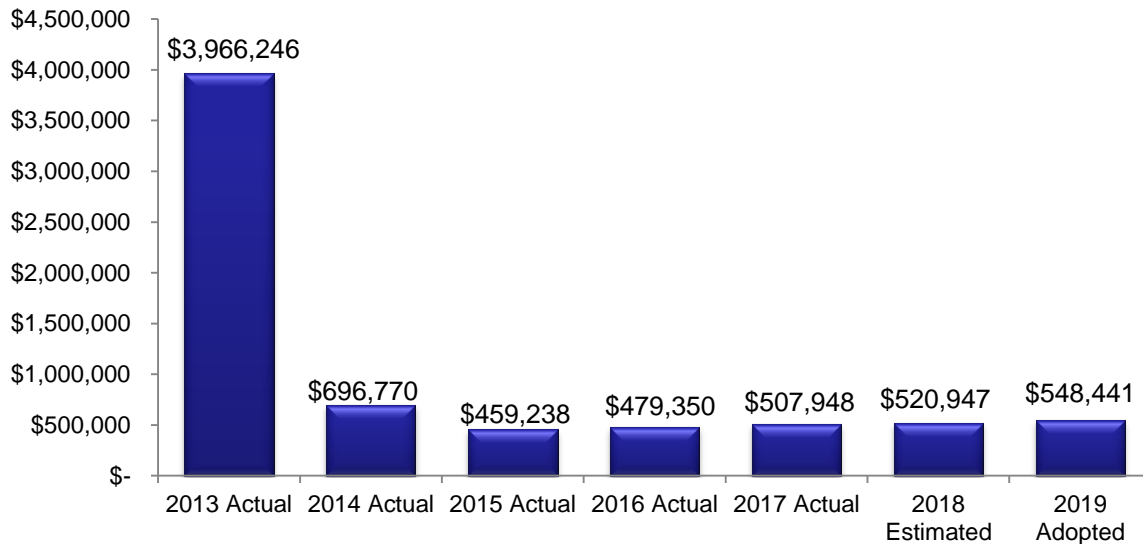
**CITY OF OAKBROOK TERRACE**  
**2012 BUSINESS DISTRICT DEBT SERVICE FUND SUMMARY**  
**2018/2019 BUDGET**  
**12-12**

**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.

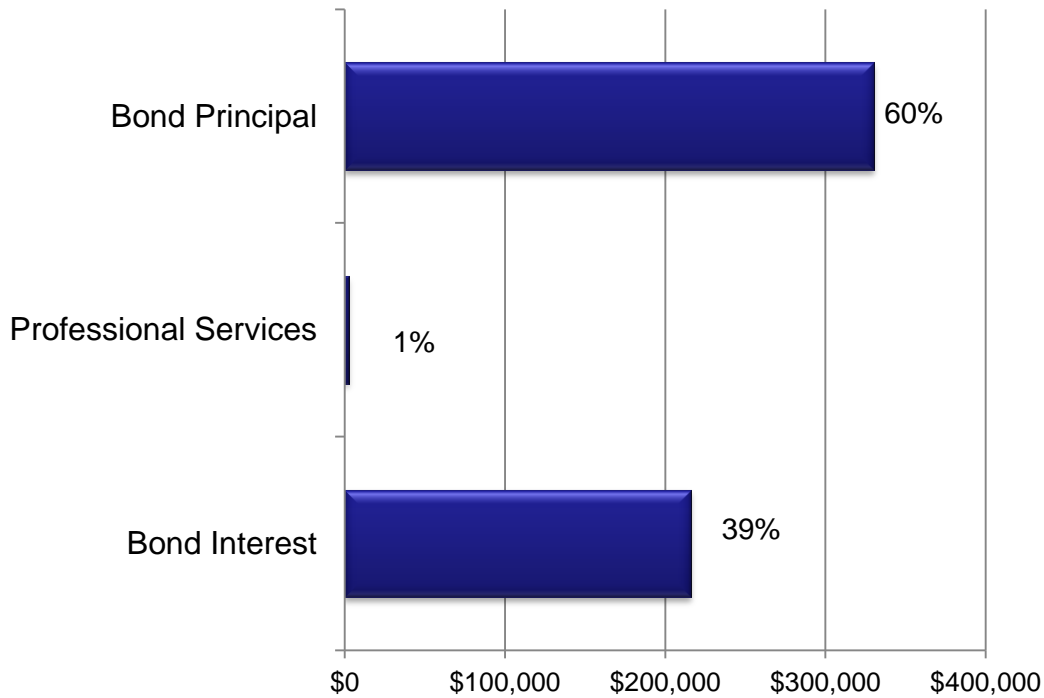
	Actual 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% Change In 17/18 Budget To Adopted	% Change In 17/18 Estimate To Adopted
Beginning Balance, May 1	\$ 185,360	\$ 195,139	\$ 209,642	\$ 209,642	\$ 231,317	\$ 231,317	10.3%	10.3%
<b>REVENUE</b>								
3020 - Sales Tax	\$ 155,516	\$ 166,223	\$ 161,000	\$ 176,000	\$ 176,000	\$ 176,000	9.3%	0.0%
3021 - Business Tax	\$ 28,223	\$ 34,653	\$ 33,300	\$ 34,300	\$ 34,300	\$ 34,300	3.0%	0.0%
3022 - Home Rule Sales Tax	\$ 25,764	\$ 35,975	\$ 32,300	\$ 35,000	\$ 35,000	\$ 35,000	8.4%	0.0%
3650 - Interest Earnings	\$ 142	\$ 319	\$ 200	\$ 1,341	\$ 1,341	\$ 1,341	570.7%	0.0%
<b>TOTAL</b>	<b>\$ 209,645</b>	<b>\$ 237,169</b>	<b>\$ 226,800</b>	<b>\$ 246,641</b>	<b>\$ 246,641</b>	<b>\$ 246,641</b>	<b>8.7%</b>	<b>0.0%</b>
<b>EXPENDITURES</b>								
5600 - Professional Services	\$ 856	\$ 856	\$ 900	\$ 856	\$ 900	\$ 900	0.0%	5.1%
7170 - Bond Interest	\$ 89,010	\$ 86,810	\$ 84,110	\$ 84,110	\$ 81,310	\$ 81,310	-3.3%	-3.3%
7171 - Bond Principal	\$ 110,000	\$ 135,000	\$ 140,000	\$ 140,000	\$ 165,000	\$ 165,000	17.9%	17.9%
<b>TOTAL</b>	<b>\$ 199,866</b>	<b>\$ 222,666</b>	<b>\$ 225,010</b>	<b>\$ 224,966</b>	<b>\$ 247,210</b>	<b>\$ 247,210</b>	<b>9.9%</b>	<b>9.9%</b>
Excess (Deficit) of Revenues over Expenses	\$ 9,779	\$ 14,503	\$ 1,790	\$ 21,675	\$ (569)	\$ (569)	-131.8%	-102.6%
Other Financing Sources - Transfer In From General Fund						\$ 825,000		
Net Change in Fund Balances	\$ 9,779	\$ 14,503	\$ 1,790	\$ 21,675	\$ (569)	\$ 824,431		
Ending Balance, April 30	\$ 195,139	\$ 209,642	\$ 211,432	\$ 231,317	\$ 230,748	\$ 1,055,748	399.3%	356.4%

# Business District Tax Fund

## Business District Historical Expenditures



### Bond Principal Represents 60% of Adopted Budget



The FY 2019 Business District Tax Fund Budget increased by \$27,494 or 5.3% from the FY 2018 estimate due to higher principal costs.



# Capital Improvement Fund

**CITY OF OAKBROOK TERRACE  
CAPITAL IMPROVEMENTS 09-12  
2018/2019 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 15/16	Actual 16/17	Budget 17/18	Estimated 17/18	Proposed 18/19	Adopted 18/19	% of Total
<b>Beginning Balance, May 1</b>	\$ 4,031,837	\$ 516,754	\$ 1,730,102	\$ 1,730,102	\$ 2,901,137	\$ 2,901,137	
<b>REVENUE</b>							
3021 - Home Rule Sales Tax	\$ 1,660,133	\$ 2,213,909	\$ 1,782,000	\$ 1,657,000	\$ 1,657,000	\$ 1,657,000	99%
3650 - Interest Earnings	\$ 2,878	\$ 2,463	\$ 1,700	\$ 12,300	\$ 12,300	\$ 12,300	0.7%
3651 - Investment Income	\$ 10,615	\$ 1,444	\$ 500	\$ 3,500	\$ 3,500	\$ 3,500	0.2%
3660 - Miscellaneous Revenue	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL</b>	1,675,227	2,217,816	1,784,200	1,672,800	1,672,800	1,672,800	100.0%
<b>EXPENDITURES</b>							
5600 - Professional/Technical	\$ 1,231	\$ 870	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	0.1%
5600-15 Investment Manager Fees	\$ -	\$ -	\$ -	\$ 528	\$ 528	\$ 528	0.0%
5671 - Legal Services	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.2%
6125-01 Replace Office Furniture - City Hall	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	2.4%
7110-07 Replace Gator	\$ -	\$ 18,003	\$ -	\$ -	\$ -	\$ -	0.0%
7110-09 Add Police Copier	\$ 9,216	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7110-10 Building and Zoning Document Imaging	\$ -	\$ -	\$ 62,000	\$ 18,602	\$ 46,000	\$ 46,000	2.2%
7110-11 Police ETSB System	\$ -	\$ -	\$ 34,670	\$ -	\$ 34,670	\$ 34,670	1.7%
7110-12 Replace Shared Copier	\$ -	\$ -	\$ -	\$ 11,583	\$ -	\$ -	0.0%
7110-13 Replace Lawn Mowers (2)	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000	0.7%
7110-14 Upgrade Council Chamber Audio Visual System	\$ -	\$ -	\$ -	\$ -	\$ 9,039	\$ 9,039	0.4%
7130-04 Replace #T-1 F-350 Pickup Truck with Plow	\$ 43,032	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7130-05 Replace T-4 Dump Truck and Add T-6 Dump Truck	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 300,000	14.4%
7143 - Curb & Gutter	\$ -	\$ -	\$ 80,000	\$ 83,415	\$ 80,000	\$ 80,000	3.8%
7146 - New Police Station & Remodel City Hall	\$ 4,610,542	\$ 490	\$ -	\$ -	\$ -	\$ -	0.0%
7147 - City Hall Remodel	\$ 165,694	\$ 626,262	\$ -	\$ 5,355	\$ -	\$ -	0.0%
7170 - Bond Interest	\$ 117,638	\$ 109,188	\$ 100,350	\$ 100,350	\$ 95,450	\$ 95,450	4.6%
7170-01 Bond Principal	\$ 235,000	\$ 245,000	\$ 245,000	\$ 245,000	\$ 250,000	\$ 250,000	12.0%
7190-00 Infrastructure Repairs	\$ 3,706	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7190-01 Street Lighting System	\$ 4,252	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7190-03 Replace City Entryway Signs (3)	\$ -	\$ 4,656	\$ -	\$ -	\$ -	\$ -	0.0%
7190-04 Fire Hydrant Resurfacing	\$ -	\$ -	\$ 22,000	\$ 17,544	\$ -	\$ -	0.0%
7190-05 Spring Road Decorative Point Landscape Project	\$ -	\$ -	\$ 16,000	\$ 14,800	\$ -	\$ -	0.0%
7190-06 Street Resurfacing Project	\$ -	\$ -	\$ -	\$ 4,588	\$ 1,199,573	\$ 1,199,573	57.5%
<b>TOTAL</b>	\$ 5,190,310	\$ 1,004,468	\$ 566,520	\$ 501,765	\$ 1,935,760	\$ 2,085,760	100.0%
Excess (Deficit) of Revenues Over Expenses	\$ (3,515,083)	\$ 1,213,348	\$ 1,217,680	\$ 1,171,035	\$ (262,960)	\$ (412,960)	
<b>Ending Balance, April 30</b>	\$ 516,754	\$ 1,730,102	\$ 2,947,782	\$ 2,901,137	\$ 2,638,177	\$ 2,488,177	

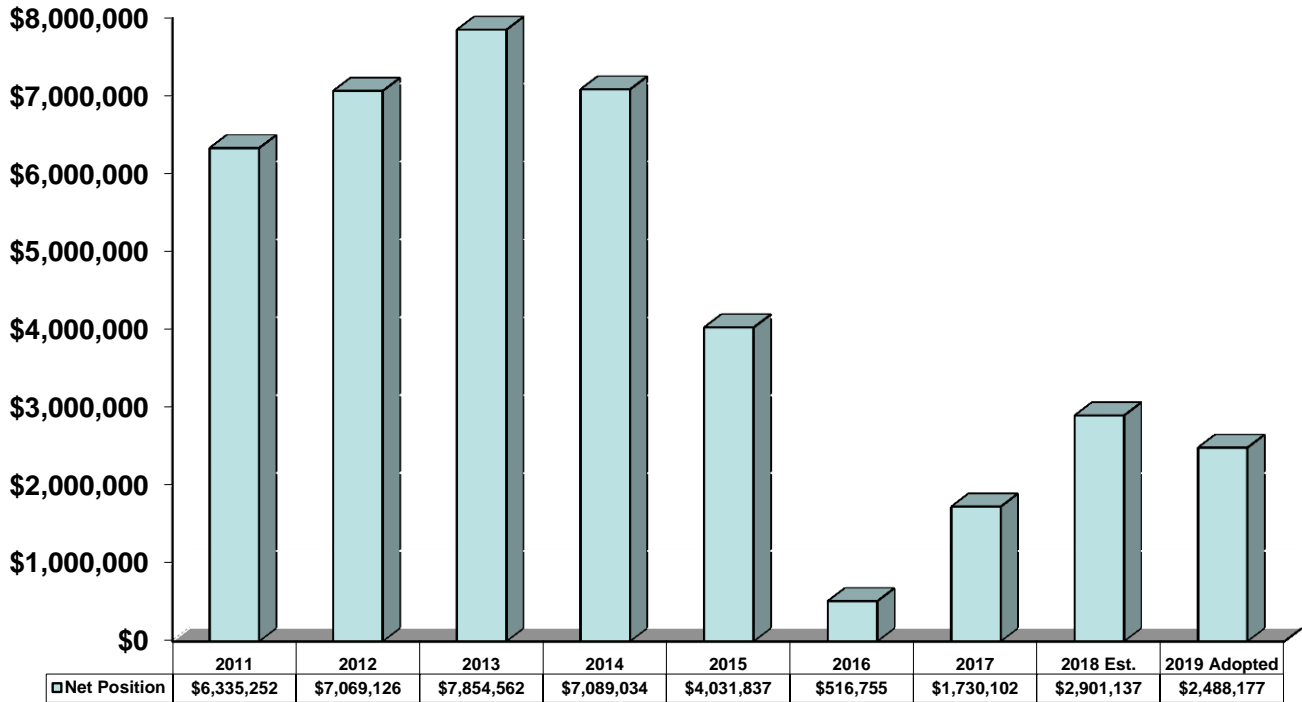
**NARRATIVE REPORT**

**Department:** Capital Improvement Fund      **Date:** January 2018  
**Activity:** 09-12      **Prepared By:** Amy Marrero

<b>Object Number</b>	<b>Narrative</b>	<b>Adopted</b>
5600	Professional & Technical Service	\$1,500
	Miscellaneous professional services if needed. This expense is recurring.	
5671	Legal Services	\$5,000
	Contingency amount for miscellaneous services. This expense is recurring.	
6125-01	Replace Office Furniture – City Hall	\$50,000
	Some of the office furniture was replaced when the City Hall was remodeled. These funds are for the offices that did not receive new furniture.	
7110	Equipment	
7110-10	Add Document Imaging for the Building and Zoning Department. This expense is non-recurring.	\$46,000
7110-11	Police ETSB System Upgrade – This expense is recurring.	\$34,670
7110-13	Replace Lawn Mowers (2).	\$14,000
7110-14	Upgrade Council Chamber Audio Visual System.	\$9,039
7130-05	Replace T-4 2002 Dump Truck with Plow and Add T-6 Dump Truck	\$300,000
7143	Curb & Gutter	\$80,000
	To construct approximately 1,000 feet of curb & gutter – This is a recurring expense until all residential streets are equipped with curbs and gutters – <i>Level 2 Goal</i> .	
7170	Bond Interest	\$95,450
	The amount includes the yearly interest expense for the facility construction bonds – This is a recurring expense.	
7170-01	Bond Principal	\$250,000
	The amount includes the yearly principal expense for the facility construction bonds - This is a recurring expense.	
7190	Infrastructure	
7190-06	Street resurfacing project.	\$1,199,573

# Capital Improvement Fund

## Fund Balance – Increase/Decrease from Prior Year

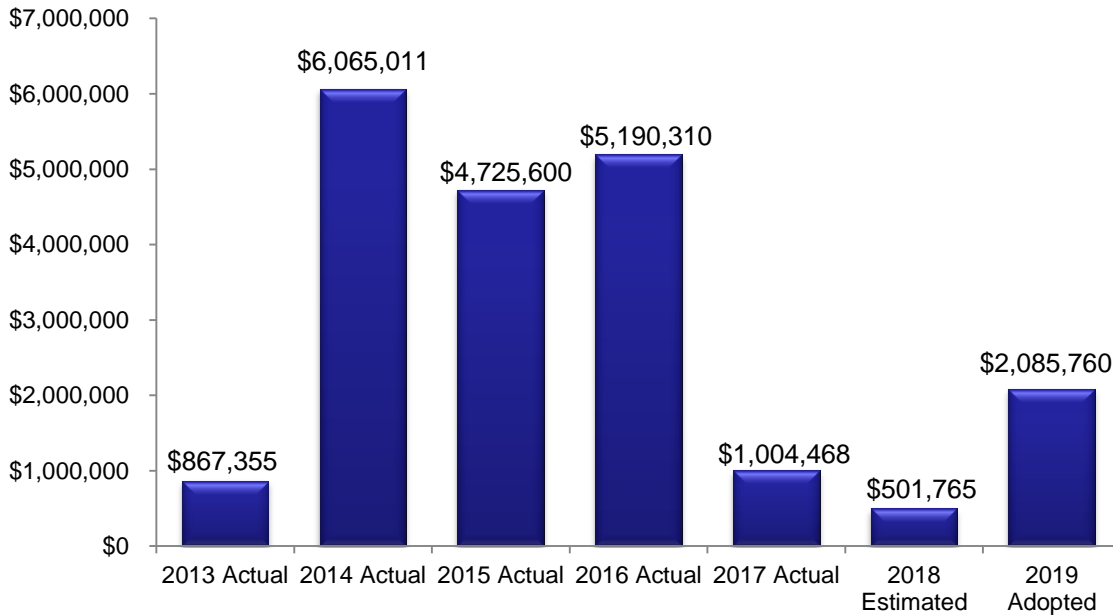


The fund balance in the Capital Improvement Fund steadily increased from FY 2011 through FY 2013. Beginning in FY 2014 the fund balance decreased by \$765,528 or 9.7% because these cash reserves were utilized to construct the new Police Station. The total cost of the new Police Station was \$9.8 million and was completed in October 2015. Since FY 2013 the City has financed approximately \$14 million in capital improvements without issuing debt. 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 \$2,488,177, which is \$412,960 less than the FY 2018 estimate. 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.

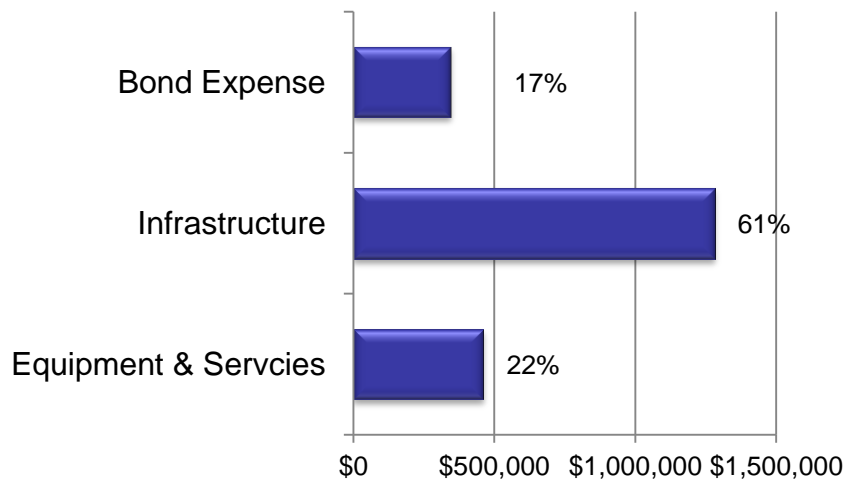
FY	Fund Balance	Surplus / (Deficit)	% Change
2011	6,335,252		
2012	7,069,126	733,874	11.6%
2013	7,854,562	785,436	11.1%
2014	7,089,034	(765,528)	-9.7%
2015	4,031,837	(3,057,197)	-43.1%
2016	516,755	(3,515,082)	-87.2%
2017	1,730,102	1,213,347	234.8%
2018	2,901,137	1,171,035	67.7%
2019	2,488,177	(412,960)	-14.2%

# Capital Improvement Fund

**Capital Improvement Fund Historical Expenditures**



**Bond Expense Represents 17% of Adopted Budget**



The FY 2019 Capital Improvement Fund budget is \$2,085,760 representing an increase of \$1.6 million from the FY 2018 estimate. This increase is due to the planned \$1.2 million street resurfacing project. Bonds costs represent 17% or \$345,350 of the FY 2019 budget, which is a recurring capital cost.

# Capital Improvement Plan

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

	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>
<b>GENERAL FUND</b>	\$ 68,000	\$ 70,000	\$ 75,000	\$ 80,000	\$ 85,000
<b>WATER FUND</b>	\$ 587,676	\$ 261,288	\$ 261,548	\$ 568,793	\$ 225,693
<b>CAPITAL PROJECTS FUND</b>	\$ 2,085,760	\$ 1,149,911	\$ 612,431	\$ 456,942	\$ 464,322
<b>TOTAL</b>	<b>\$ 2,741,436</b>	<b>\$ 1,481,199</b>	<b>\$ 948,979</b>	<b>\$ 1,105,735</b>	<b>\$ 775,015</b>

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

<b>GENERAL FUND (Fund 01)</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>
<b>Police Patrol Cars</b>	\$ 68,000	\$ 70,000	\$ 75,000	\$ 80,000	\$ 85,000
<b>TOTAL GENERAL FUND</b>	<b>\$ 68,000</b>	<b>\$ 70,000</b>	<b>\$ 75,000</b>	<b>\$ 80,000</b>	<b>\$ 85,000</b>



CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	General & FY 2018/2019
Date:	January, 2018	Prepared By:	Chief Calvello
<b>Capital Request Description: Replace One (1) Marked SUV Police Squad &amp; One (1) Administrative Vehicle</b>			
<b>Capital Request Cost: \$68,000</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:**

Police Squads are currently replaced on a two (2) year rotation basis, with administrative and supervisor vehicles replaced every five (5) years. Regular rotation of vehicles minimizes downtime, major repairs, and maximizes officer safety and comfort.

During 2017/2018, the last Crown Vic (CSO Vehicle) was eliminated and replaced with a patrol SUV which was rotated out. The Acura was eliminated and replaced with the Ford Taurus (previous Administrative/Chief Vehicle). The Chief is currently driving the Silver Ford Interceptor which has been slotted to replace the Acura and is to serve as the "pool" vehicle. Therefore, an Administrative/Chief Vehicle is being requested.

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

Description	Amount (Estimated)
(1) Ford Interceptor SUV's	\$ 32,000
+ Light Equipment/Sirens	\$ 4,000
(1) Administrative	\$32,000
<b>TOTAL</b>	<b>\$68,000</b>

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

Continue rotation schedule as outlined below.

**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 2018/19: \$68,000 1 marked SUV's and 1 Administrative	FY 2019/20: \$70,000 2 marked SUV's	FY 2020/21: \$75,000 1 marked SUV 1 marked CSO Truck	FY 2021/22: \$80,000 2 marked SUV's	FY 2022/23: \$85,000 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 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>
<b>Debt Service Bond Expense</b>	\$ 228,463	\$ 226,288	\$ 228,548	\$ 230,093	\$ 225,693
<b>Add Midwest-Drennon Water Main Loop</b>	\$ 359,214	\$ -	\$ -	\$ -	\$ -
<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>\$ 587,676</b>	<b>\$ 261,288</b>	<b>\$ 261,548</b>	<b>\$ 568,793</b>	<b>\$ 225,693</b>

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water	Fund & Fiscal Year	Water – FY 2018/19
Date:	January 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: TBD</b>			

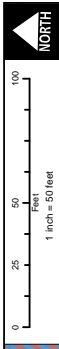
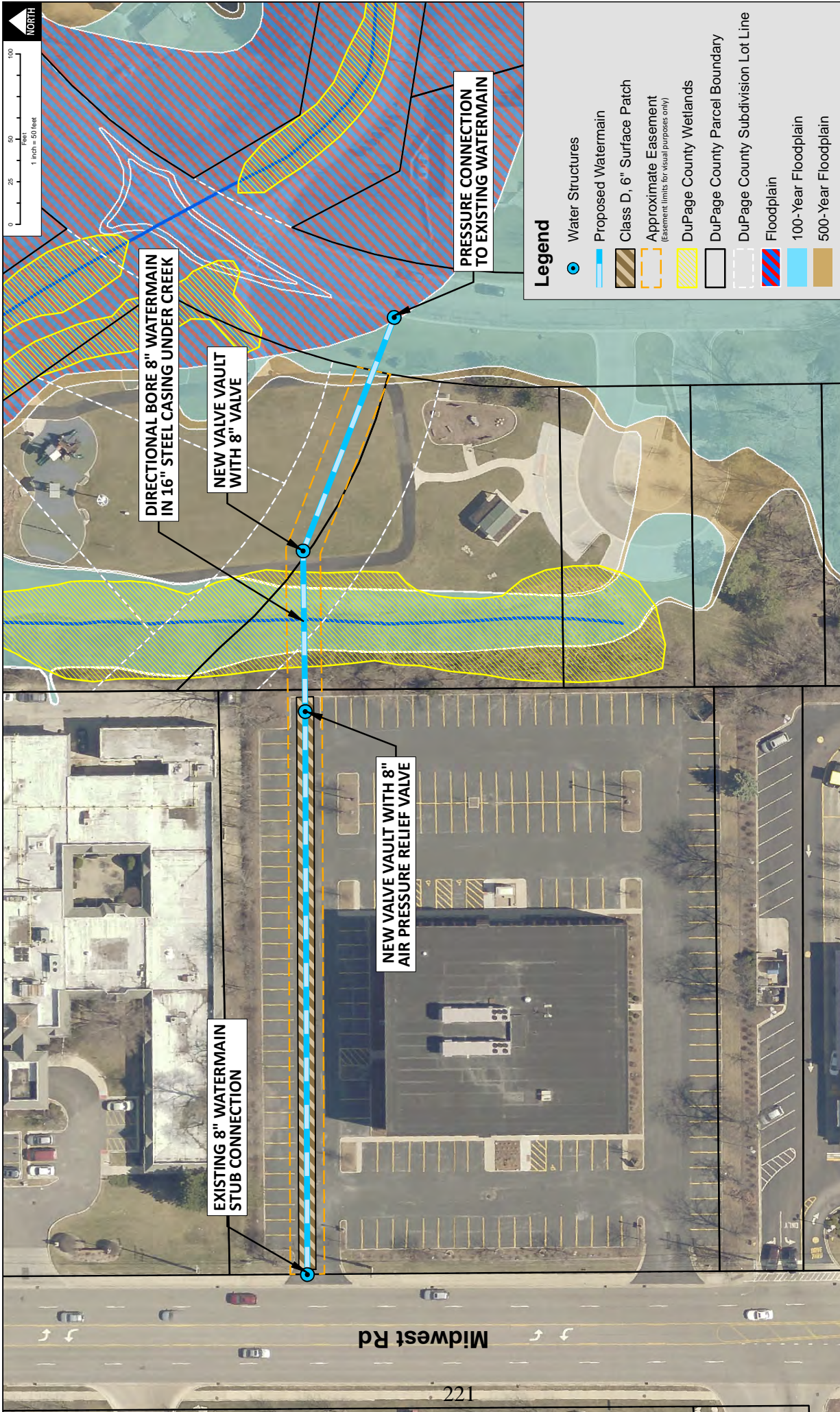
<p><b><u>Current Status:</u></b></p> <p>The SSA II water main project resulted in a dead-end water main that provides no connections to other mains throughout the City. The City incorporated a water main extension within the County's Midwest Road Widening project that brought us to the east side of Midwest road. However, the City now needs to continue the water main through Dorothy Drennon Park to Eisenhower to finish the loop.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>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.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>Site / Land Acquisition: A private easement is needed from property owner at 2021 Midwest Plaza South.  Total Project Construction Estimate: \$359,213.86  The attached detail provides the City Engineer's estimated cost for the project.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</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>None.</p>

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

FY2018/19:\$359,213.86	FY 2019/20: \$0	FY 2020/21: \$0	FY 2021/22: \$0	FY 2022/23: \$0
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Midwest Watermain Extension - Midwest to Eisenhower  
Preliminary Conceptual Engineer's Estimate of Probable Construction Cost  
City of Oakbrook Terrace  
CBBEL Project No. 92-032B115  
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>



**Legend**

- Water Structures
- Proposed Watermain
- Class D, 6" Surface Patch
- Approximate Easement (Easement limits for visual purposes only)
- DuPage County Wetlands
- DuPage County Parcel Boundary
- DuPage County Subdivision Lot Line
- Floodplain
- 100-Year Floodplain
- 500-Year Floodplain

DIRECTIONAL BORE 8" WATERMAIN IN 16" STEEL CASING UNDER CREEK

NEW VALVE VAULT WITH 8" VALVE

PRESSURE CONNECTION TO EXISTING WATERMAIN

NEW VALVE VAULT WITH 8" AIR PRESSURE RELIEF VALVE

EXISTING 8" WATERMAIN STUB CONNECTION

		<b>CLIENT:</b> <b>CITY OF OAKBROOK TERRACE</b>														
<b>CHRISTOPHER B. BURKE ENGINEERING LTD.</b> 9575 West Higgins Road, Suite 600 Rosemont, Illinois 60018 (847) 823-0500	<table border="1"> <tr> <th>NO.</th> <th>DATE</th> <th>NATURE OF REVISION</th> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>	NO.	DATE	NATURE OF REVISION				<table border="1"> <tr> <td>DESIGN</td> <td>DRW</td> </tr> <tr> <td>SCALE</td> <td>1"=50'</td> </tr> <tr> <td>CHG. NO.</td> <td>ACCESS 10.4.11</td> </tr> <tr> <td>PLOT DATE</td> <td>10/05/18</td> </tr> </table>	DESIGN	DRW	SCALE	1"=50'	CHG. NO.	ACCESS 10.4.11	PLOT DATE	10/05/18
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<b>TITLE:</b> MIDWEST ROAD WATERMAIN EXTENSION PRELIMINARY CONCEPTUAL DESIGN		<table border="1"> <tr> <td>PROJ. NO.</td> <td>92238115</td> </tr> <tr> <td>DATE:</td> <td>01/12/18</td> </tr> <tr> <td>SHEET</td> <td>0 OF 0</td> </tr> <tr> <td>DRAWING NO.</td> <td>EXH 1</td> </tr> </table>	PROJ. NO.	92238115	DATE:	01/12/18	SHEET	0 OF 0	DRAWING NO.	EXH 1						
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SHEET	0 OF 0															
DRAWING NO.	EXH 1															

**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Water Division of Public Services	<b>Fund &amp; Fiscal Year</b>	Water – 2019/20
<b>Date:</b>	November 2017	<b>Prepared By:</b>	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>			

**Current Status:**

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

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**Capital Request Description and Justification:**

In order to maintain reliable and timely service within the Water Division, 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 31,500 miles logged.

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

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

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

This vehicle has incurred approximately \$936.86 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 when the unit is replaced.

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

None.

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

<b>FY 2018/19: \$0</b>	<b>FY 2019/20:\$35,000</b>	<b>FY 2020/21: \$0</b>	<b>FY 2021/22: \$0</b>	<b>FY 2022/23: \$0</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water	Fund & Fiscal Year	Water – FY 2020 / 21
Date:	November 2017	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 with design and construction work to begin in FY 2022.</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  Design &amp; Construction: \$338,700 – FY 2022</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 2018/19: \$0	FY 2019/20: \$0	FY 2020/21: \$33,000 Site and Land Acquisition	FY 2021/22: \$338,700 Design and Construction	FY 2022/23: \$0
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**CITY OF OAKBROOK TERRACE  
CAPITAL PROJECTS 09-12  
FIVE YEAR CAPITAL PROJECTION**

CAPITAL PROJECT FUND (Fund 09)	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
<b>Beginning Balance, May 1</b>	<b>\$ 2,901,137</b>	<b>\$ 2,488,177</b>	<b>\$ 3,027,794</b>	<b>\$ 4,121,786</b>	<b>\$ 5,388,332</b>
<b><u>Estimated Revenue Projections</u></b>					
Home Rule Sales Tax	\$ 1,657,000	\$ 1,673,570	\$ 1,690,306	\$ 1,707,209	\$ 1,724,281
Interest Earnings	\$ 15,800	\$ 15,958	\$ 16,118	\$ 16,279	\$ 16,442
<b>Total Estimated Revenues</b>	<b>\$ 1,672,800</b>	<b>\$ 1,689,528</b>	<b>\$ 1,706,423</b>	<b>\$ 1,723,488</b>	<b>\$ 1,740,722</b>
<b><u>Estimated Expenditures</u></b>					
Debt Service Bond Expense	\$ 345,450	\$ 350,450	\$ 347,650	\$ 344,700	\$ 351,600
Professional & Technical	\$ 1,500	\$ -	\$ -	\$ -	\$ -
Investment Manager Fees	\$ 528	\$ -	\$ -	\$ -	\$ -
Legal Expense	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Replace Office Furniture City Hall	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Building and Zoning Document Imaging Phase II	\$ 46,000	\$ -	\$ -	\$ -	\$ -
Police ETSB System	\$ 34,670	\$ 31,461	\$ 31,781	\$ 32,242	\$ 32,722
Replace Lawn Mowers (2)	\$ 14,000	\$ -	\$ -	\$ -	\$ -
Upgrade Council Chambers Microphone System	\$ 9,039	\$ -	\$ -	\$ -	\$ -
7130-05 Replace T-4 Dump Truck and Add T-6 Dump Truck	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Curb & Gutter	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
OBT City Street Resurfacing Project	\$ 1,199,573	\$ 403,000	\$ -	\$ -	\$ -
Spring Road LED Lighting Upgrade	\$ -	\$ 8,000	\$ -	\$ -	\$ -
Replace Front End Loader	\$ -	\$ 80,000	\$ -	\$ -	\$ -
Replace Public Services Director's Vehicle PS1	\$ -	\$ 32,000	\$ -	\$ -	\$ -
Replace T-5 2003 Dump Truck with Plow Package	\$ -	\$ 165,000	\$ -	\$ -	\$ -
Replace T-1 F-350 Pickup with Plow Package	\$ -	\$ -	\$ 38,000	\$ -	\$ -
Replace T-2 F-350 Versa Lift Truck	\$ -	\$ -	\$ 115,000	\$ -	\$ -
<b>Total Estimated Expenditures</b>	<b>\$ 2,085,760</b>	<b>\$ 1,149,911</b>	<b>\$ 612,431</b>	<b>\$ 456,942</b>	<b>\$ 464,322</b>
<b>Ending Balance, April 30</b>	<b>\$ 2,488,177</b>	<b>\$ 3,027,794</b>	<b>\$ 4,121,786</b>	<b>\$ 5,388,332</b>	<b>\$ 6,664,732</b>

**Notes:**

- 1 FY 2019 revenues and expenses are included as part of the proposed Capital Improvement Fund budget.
- 2 FY 2020-2023 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 2023 ending fund balance remains healthy at \$6.8 million.
- 4 Home Rule Sales taxes and Interest Earnings are estimated to increase nominally each year by 1%.





**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Building and Zoning Department	<b>Fund &amp; Fiscal Year</b>	2018/2019
<b>Date:</b>	January 2018	<b>Prepared By:</b>	Mihaela Dragan
<b>Capital Request Description: Phase II - Document Imaging for Building and Zoning (non-recurring)</b>			
<b>Capital Request Cost: \$46,000</b>			
<b>Account Number: 09-12-7110-10</b>			

**Current Status:**

In FY 2018, some of Building and Zoning files were digitized and some document imaging equipment was purchased including: an oversized scanner and a 55" monitor. In FY 2019, staff hopes to complete the software installation and training phase of this project. Prior to the implementation of this project, Building and Zoning records were stored within file cabinets in the lower level at the City Hall, and on the second floor in the Water Department building.

**Capital Request Description and Justification:**

In order to streamline documents storage, the City Administrator asked the Building and Zoning Department to research the possibility of digitizing department records. The Building and Zoning Department staff met with three (3) vendors concerning document imaging and management. Building and Zoning staff discussed the findings with the City Administrator and the Assistant to the Mayor and the City Administrator. The requested funds will be utilized to hire a consultant to provide the City with the software, training, and yearly technical services in order to digitize the Building and Zoning Department records.

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

**Phase II Estimated Costs**

Software, installation, and training	\$13,000
Color Desk Top Scanner (scan up to 11X17)	6,000
Consultant Services for first year for the initial scanning of documents	27,000
<b>Estimated Total</b>	<b>\$46,000</b>

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

Annual technical support fees ( <i>after first year</i> )	\$1,800
Hire PT employee to scan archived and current files	11,000
<b>FY 2020 Estimated Total Operating Costs</b>	<b>\$12,800</b>

**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:**

<b>FY 2018/19:</b> \$46,000	<b>FY 2019/20:</b> \$12,800	<b>FY 2020/21:</b> \$12,800	<b>FY 2021/22:</b> \$12,800	<b>FY 2022/23:</b> \$12,800
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	General & FY 2018/2019
Date:	January 2018	Prepared By:	Chief Calvello
<b>Capital Request Description: ETSB (transition to new NetRMS System) recurring</b>			
<b>Capital Request Cost: \$34,670</b>			
<b>Account Number: 09-12-7110-11</b>			

<p><b><u>Current Status:</u></b></p> <p>Currently operating under the old NetRMS System (soon to be obsolete).</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>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 intergovernmental agreement with DuPage County through Resolution 18-1.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>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.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u></b></p> <p>The City currently pays \$4,285 for the existing system, so the City will incur a significant increase for the upgrade.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>N/A</p>

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

FY 2018/19: \$34,670	FY 2019/20: \$31,461	FY 2020/21: \$31,781	FY 2021/22: \$32,242	FY 2022/23: \$32,722
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements FY2018/19
Date:	November 2017	Prepared By:	Ward
<b>Capital Request Description: Replace Lawn Mowers (2) (non-recurring)</b>			
<b>Capital Request Cost: \$14,000</b>			
<b>Account Number: 09-12-7110-12</b>			

<p><b><u>Current Status:</u></b></p> <p>The City centralized its lawn mowing services in Fiscal Year 2011 and purchased two (2) mowers from the State Bid. Public Services is hoping that these mowers will not need to be replaced until the 2018-2019 budget year, when the units are five (8) years old. If the current mowers can be utilized beyond the 2018-2019 budget year then Public Services will do so. When it is time to replace the mowers, a joint purchasing cooperative will be utilized.</p>
<p><b><u>Capital Request Description and Justification:</u></b></p> <p>To be able to complete the City's centralized lawn mowing operations, since the City has no prior history with the mowers, an eight (8) year replacement schedule has been selected. As indicated above, Public Services is hoping to gain additional time on these units as long as maintenance costs do not increase. The purchase of new mowers should limit maintenance costs spent due to breakdowns and equipment failures as well as enabling the City to continue its mowing duties that were previously contracted out prior to Fiscal Year 2011.</p> <p>To date, the lawn mowers have been utilized for a combined total of 1,531 hours.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$14,000 will not be exceeded in FY 2019 when purchasing replacement mowers for the City's grass cutting. Lawn mowers will be purchased from the State Bid or other joint purchasing cooperative.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years</u></b></p> <p>Through the purchase of the lawn mowers the City saves approximately \$36,000 in annual operating costs because the prior lawn maintenance contracts have been eliminated. In addition, \$2,600 has been spent on maintenance costs for both units. This amount is expected to increase over the life of the units. Also, this amount does not include any in-house repairs.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <p>None.</p>

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

FY 2018/19: \$14,000	FY 2019/20:\$0	FY 2020/21: \$0	FY 2021/22: \$0	FY 2022/23: \$0
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Executive Management, Finance, & Building and Zoning	<b>Fund &amp; Fiscal Year</b>	Capital Improvement – FY 2019
<b>Date:</b>	January 2018	<b>Prepared By:</b>	Aileen Haslett
<b>Capital Request Description: Upgrade Council Chamber Audio Visual System (non-recurring)</b>			
<b>Capital Request Cost: \$9,039</b>			
<b>Account Number: 09-12-7110-13</b>			

**Current Status:**

The microphone system in the Council Chambers now needs to be upgraded. The microphone system is about 20 years old and is from the former Council Chambers at City Hall.

**Capital Request Description and Justification:**

The audio visual upgrade will include the replacement of the gooseneck and the wireless microphones.

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

Replace desktop gooseneck microphones	\$6,028
Replace wireless handheld microphone system and antenna splitter	\$3,011
	<u>\$9,039</u>

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

This purchase will not impact future operating costs because it is a one-time purchase.

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

None.

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

<b>FY 2018/19: \$9,039</b>	<b>FY 2019/20:\$0</b>	<b>FY 2020/21:\$0</b>	<b>FY 2021/22:\$0</b>	<b>FY 2022/23:\$0</b>
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Public Services	<b>Fund &amp; Fiscal Year</b>	Capital Improvement-2019
<b>Date:</b>	March 2018	<b>Prepared By:</b>	Ward
<b>Capital Request Description: Replace T-4 2002 Sterling 4X2 L 8500 Dump Truck with Plow Package (non-recurring) with (2) New Dump / Plow Trucks</b>			
<b>Capital Request Cost: \$300,000</b>			
<b>Account Number: TBD</b>			

**Current Status:**

T-4 is a 2002 Sterling 8500 4X2 Dump Truck with Plow Package that is nearing the end of its useful life. T-4 would be replaced with (2) new Dump / Plow trucks from a purchasing cooperative. Once the existing T-4 is declared surplus, auctioning vs trade-in values will be explored to ensure the City the best deal. The (2) new trucks will be identified as T-4 and T-6.

**Capital Request Description and Justification:**

In order to maintain reliable and timely service within Public Services, maintaining a reliable and modern fleet is essential. T-4 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 and additional vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency.

T-4 has 22,000 miles logged and is of course expected to have more by the time the vehicle is actually replaced in FY 2019.

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

\$300,000 will not be exceeded from capital when purchasing the (2) replacements for T-4.

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

This vehicle has incurred approximately \$ 8,810.95 in maintenance costs over its life. This amount is expected to increase annually until the vehicle is replaced.

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

None.

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

<b>FY 2018/19:\$300,000</b>	<b>FY 2019/20: \$0</b>	<b>FY 2020/21: \$0</b>	<b>FY 2021/22: \$0</b>	<b>FY 2022/23: \$0</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement – FY 2019
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. Spring Road and Leahy Road are the targeted areas for this FY project. Bids will determine curb quantities. We hope to eventually cover the entire subdivision.</p>
<p><b><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></b></p> <p>\$80,000 in curb and gutter improvements should allow us to construct approximately 1,000 feet.</p>
<p><b><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u></b></p> <p>None.</p>
<p><b><u>Indicate if any grants will be used to purchase the proposed capital item.</u></b></p> <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 2018/19: \$80,000	FY 2019/20: \$80,000	FY 2020/21: \$80,000	FY 2021/22: \$80,000	FY 2022/23: \$80,000
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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
<b>Date:</b>	November 2017	<b>Prepared By:</b>	Ward
<b>Capital Request Description: OBT City Street Resurfacing Project (non-recurring)</b>			
<b>Capital Request Cost: \$1,199,573.23</b>			
<b>Account Number: TBD</b>			

**Current Status:**  
 All City roadways were reconstructed between the years 2001 and 2003. The pavement has been treated twice with reclamite, 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.

**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 2019 and the remaining 20,000 SY in FY 2020.

**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	32,069	\$0.22	\$7,055.24
2. Hot-Mix Asphalt Surface Course Mix "D" N50 (1.5")	TON	6,414	\$65.00	\$416,910.00
3. Traffic Control and Protection Standard 701501	LSUM	1	\$20,000	\$20,000
4. Thermoplastic Pavement Marking- Letters and Symbols	SQ FT	327.6	\$4.50	\$1,474.20
5. Thermoplastic Pavement Marking-Line 4" Yellow	FOOT	2,950	\$0.70	\$2,065.00
6. Thermoplastic Pavement Marking-Line 6" White	FOOT	1,139	\$1.50	\$1,708.50
7. Thermoplastic Pavement Marking-Line 12"	FOOT	920	\$2.60	\$2,392.00
8. Thermoplastic Pavement Marking-Line 24" (Stop Bar)	FOOT	852	\$5.00	\$4,260.00
9. Hot-Mix Asphalt Driveway Remove and Replace	SY	6,815	\$45.00	\$306,675.00
10. Frames and Lids to be Adjusted	EA	83	\$500.00	\$41,500.00
11. Hot-Mix Asphalt Removal, 1.5"	SY	71,265	\$1.50	\$106,897.65
12. Class D Patch, 6"	SY	1,426	\$50.00	<u>\$71,300.00</u>
Net Total				\$982,237.59
Contingency 15%				\$147,335.64
Construction Total				\$1,129,573.23
Engineering and Construction Observation				\$70,000
<b>Grand Total</b>				<b>\$1,199,573.23</b>

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

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

<b>FY 2018/19 \$1,199,573.23</b>	<b>FY 2019/20: \$403,000</b>	<b>FY2020/21: \$0</b>	<b>FY 2021/22: \$0</b>	<b>FY 2022/23: \$0</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Street Division of Public Services	Fund & Fiscal Year	FY 2019/20
Date:	February 2018	Prepared By:	Ward
<b>Capital Request Description: Upgrade Spring Road Street Lighting to LED</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:**

FY 2018/19: \$0	FY 2019/20:\$8,000	FY 2020/21: \$0	FY 2021/22: \$0	FY 2022/23: \$0
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Public Services	<b>Fund &amp; Fiscal Year</b>	Capital Improvements-2020
<b>Date:</b>	November 2017	<b>Prepared By:</b>	Ward
<b>Capital Request Description: Replace Front-end Loader (non-recurring)</b>			
<b>Capital Request Cost: \$80,000</b>			
<b>Account Number: TBD</b>			

**Current Status:**

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

**Capital Request Description and Justification:**

In order to continue to perform the duties that would require the use of the Front-end Loader and maintain reliable and timely service within Public Services is essential. The current loader has logged 4,253 in service hours.

A front loader is a heavy piece of equipment that is primarily used to load material such as salt, asphalt, demolition debris, dirt, feed, gravel, rock, sand, and wood chips into or onto another type of machinery such as a dump truck.

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

\$80,000 will not be exceeded from capital when purchasing a replacement for the Front-end Loader.

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

The purchase of new equipment should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency. Maintenance costs on the loader are \$6,779.54 which does not include in-house repairs. Maintenance costs are expected to increase until the unit is replaced in FY 2020.

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

None.

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

<b>FY 2018/19: \$0</b>	<b>FY 2019/20: \$80,000</b>	<b>FY 2020/21:\$0</b>	<b>FY 2021/22: \$0</b>	<b>FY 2022/23: \$0</b>
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CAPITAL OUTLAY PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-2020
Date:	November 2017	Prepared By:	Ward
<b>Capital Request Description: Replace Public Services Director's Vehicle # PS1 (non-recurring)</b>			
<b>Capital Request Cost: \$32,000</b>			
<b>Account Number: TBD</b>			

**Current Status:**

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.

**Capital Request Description and Justification:**

It's the City's policy to replace Admin vehicles every 5 years unless deemed otherwise. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as maintain compliance with the City's vehicle replacement policy. The current mileage on the unit is 75,000.

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

\$32,000 will not be exceeded when purchasing a replacement SUV / Truck 4X4 type vehicle off of the State Bid for car # PS1.

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

To date the Vehicle #PS1 has experienced \$665.15. Maintenance costs are expected to increase until the unit is replaced in FY 2020.

**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 2018/19: \$0	FY 2019/20: \$32,000	FY 2020/21: \$0	FY 2021/22: \$0	FY 2022/23: \$0
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Public Services	<b>Fund &amp; Fiscal Year</b>	Capital Improvement-2020
<b>Date:</b>	November 2017	<b>Prepared By:</b>	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>			

**Current Status:**

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.

**Capital Request Description and Justification:**

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.

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 2020.

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

\$165,000 will not be exceeded from capital when purchasing a replacement for T-5.

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

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.

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

None.

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

<b>FY 2018/19: \$0</b>	<b>FY 2019/20:\$165,000</b>	<b>FY 2020/21: \$0</b>	<b>FY 2021/22: \$0</b>	<b>FY 2022/23: \$0</b>
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-2021
Date:	November 2017	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: \$38,000</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, 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.</p> <p>The T-1 has 66,355 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>\$38,000 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 \$9,546.49 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 2018/19: \$0	FY 2019/20: \$0	FY 2020/21: \$38,000	FY 2021/22: \$0	FY 2022/23: \$0
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**CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM**

<b>Department</b>	Public Services	<b>Fund &amp; Fiscal Year</b>	Capital Improvements-2021
<b>Date:</b>	November 2017	<b>Prepared By:</b>	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>			

**Current Status:**

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

**Capital Request Description and Justification:**

T-2 will be 26 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 2021. I would expect to get 20+ years out of the replacement lift truck as well. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as maintain a safe and reliable fleet to carry out duties within the Public Services Department.

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

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

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

To date, \$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 2021, these maintenance costs will decrease.

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

None.

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

<b>FY 2018/19: \$0</b>	<b>FY2019/20:\$0</b>	<b>FY2020/21:\$115,000</b>	<b>FY 2021/22: \$0</b>	<b>FY 2022/23: \$0</b>
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# Statistical & Supplemental Data

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	<b>Page</b>
<b><u>Budget Process</u></b>	
Budget Legal Foundations.....	241
Budget Preparation, Review, and Approval.....	242
Budget Transfers and Amendments.....	243
Basis of Accounting and Budgets.....	244-245
<b><u>Legal Information</u></b>	
Legal Level of Budgetary Control.....	246
Notice of Public Hearing for FY 2019 Budget.....	247
State of Illinois Budget Law for Municipalities.....	248-250
FY 2019 Budget Adoption Ordinance Number 18-20.....	251
FY 2019 Capital Improvement Plan Resolution Number 18-4.....	252
City Municipal Budget Law Ordinance Number Chapter 34.10-34.12.....	253
<b><u>Demographic and Economic Information</u></b>	
Assessed Value and Estimated Actual Value of Taxable Property.....	254
Principal Property Taxpayers.....	255
Principal City Employers.....	256
Principal Water Users.....	257
Taxable Sales by Category.....	258
Direct and Overlapping Sales Tax Rates.....	259
Demographic and Economic Information.....	260
<b><u>Debt Information</u></b>	
Schedule of Legal Debt Margin.....	261
Outstanding Debt by Type.....	262
<b><u>Other Miscellaneous Statistics</u></b>	
Form of Government.....	263
Operating Indicators.....	264
Capital Asset Statistics.....	265
<b><u>Acronyms</u></b> .....	266-267
<b><u>Oakbrook Terrace Location within the State of Illinois</u></b> .....	268
<b><u>Community Profile</u></b> .....	2
<b><u>Map of City</u></b> .....	288



**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 68% 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, proprietary, and fiduciary funds. The governmental fund budgets reflect the modified accrual basis of accounting. Under this basis, revenues are budgeted for the fiscal year in which they are susceptible to accrual that is they are both measurable and available. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded in the budget year in which the fund liability is incurred, if measurable.

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

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

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

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

The 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 2018-19 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 24, 2018 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 6, 2018 (4497084)

**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, Glen Ellyn, Glendale Heights, Hanover Park, Itasca, Keeneyville, Lisle, Lombard, Medinah, Naperville, Oakbrook, Oakbrook Terrace, Roselle, Villa Park, Warrenville, West Chicago, Wheaton, Winfield, Wood Dale, Downers Grove

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 April 6, 2018 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 Daula Baltz  
Designee of the Publisher and Officer of the Daily Herald

Control # 4497084

**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. 18-20**

**AN ORDINANCE APPROVING THE BUDGET FOR THE CITY OF OAKBROOK TERRACE FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2018 AND ENDING ON APRIL 30, 2019**

---

**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 2018-2019 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, 2018 and ending on April 30, 2019, 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 24<sup>th</sup> Day Of April, 2018.

**AYES: Esposito, Greco, Przychodni, Swartz, Thomas, and Vlach**

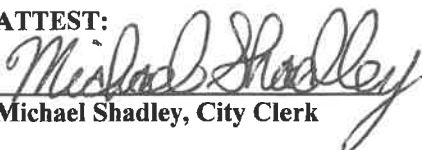
**NAYES: None**

**ABSENT: None**

**ABSTENTION: None**

  
\_\_\_\_\_  
Tony Ragucci, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Michael Shadley, City Clerk

**RESOLUTION NO. 18-4**

**A RESOLUTION APPROVING THE FIVE YEAR CAPITAL IMPROVEMENT PLAN BEGINNING IN 2018 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 2018-19; and

**WHEREAS**, as requested by the City Council a Five Year Capital Improvement Plan Beginning In 2018 was also presented to the City Council as a companion to the proposed budget for Fiscal Year 2018-2019; and

**WHEREAS**, the proposed budget for Fiscal Year 2018-19 and the Five Year Capital Improvement Plan Beginning In 2018 were duly considered by the City Council at various budget workshop meetings held in March of 2018, as well as at a duly noticed public hearing held April 24, 2018.

**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 2018, 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 2018, 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 24<sup>th</sup> Day Of April, 2018.**

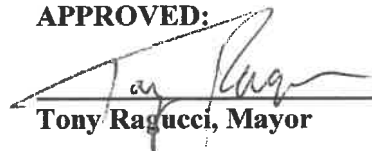
**AYES: Esposito, Greco, Przychodni, Swartz, Thomas, and Vlach**

**NAYES: None**

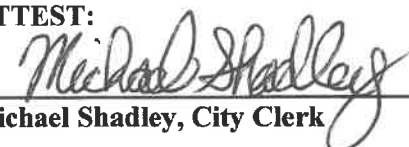
**ABSENT: None**

**ABSTENTION: None**

**APPROVED:**

  
\_\_\_\_\_  
**Tony Ragucci, Mayor**

**ATTEST:**

  
\_\_\_\_\_  
**Michael Shadley, City Clerk**

**§ 34.10 ADOPTION OF BUDGET LAW.**

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

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

**§ 34.11 BUDGET OFFICER; POSITION ESTABLISHED.**

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

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

**§ 34.12 POWERS AND DUTIES.**

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

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

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

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

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

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

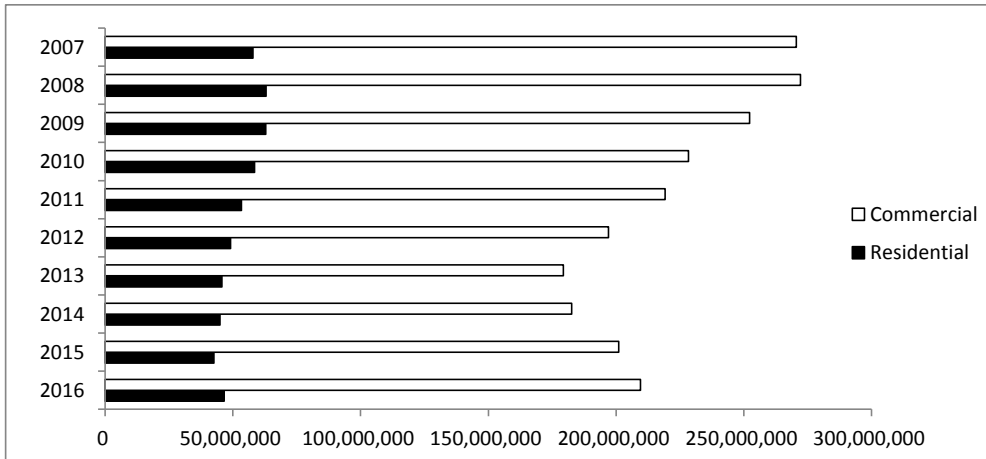
(Ord. 06-39, passed 1-23-07)

**City of Oakbrook Terrace, Illinois**

**Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Levy Years**

Levy Year	Residential		Commercial		Total Assessed Value	Ratio of Assessed Value to Estimated Actual Value	Estimated Actual Value	City Property Tax Rate*
	Amount	% of Total Assessed Value	Amount	% of Total Assessed Value				
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
2007	57,838,710	17.6%	270,538,000	82.4%	328,376,710	0.333	985,130,130	0.2300

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

2016 Tax Levy and 2007 Tax Levy

Assessed Valuation Year  Taxpayer	2016			2007		
	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	28,171,150	1	11.00%	31,470,160	1	9.58%
Versailles North Association	25,912,080	2	10.12%			
Mid America Plaza	14,319,430	3	5.59%	19,229,310	2	5.86%
Commonwealth Edison	13,001,640	4	5.08%	6,359,910	10	1.94%
Park View Plaza	8,883,780	5	3.47%			
Oakbrook Terrace Corporate Center	8,726,340	6	3.41%	10,208,560	5	3.11%
One Lincoln Center	8,291,020	7	3.24%	11,272,080	6	3.43%
Oakbrook Terrace Corporate Center III	6,544,690	8	2.56%			
Regency Place	6,118,200	9	2.39%			
Home Depot, Big Lots Shopping Center	5,207,670	10	2.03%			
Long Ridge Office				13,540,520	3	4.12%
National Tax Search				12,593,590	3	3.84%
Glaser Financial Group				7,812,730	7	2.38%
Glaser Financial Group				7,521,090	5	2.29%
CRP Holdings				7,257,500	7	2.21%
Totals	125,176,000		48.87%	127,265,450		38.76%
City Equalized Assessed Value	256,150,685		100.00%	328,376,710		100.00%

Data Source: DuPage County Clerk's Office

**CITY OF OAKBROOK TERRACE, ILLINOIS**

Demographic and Economic Information

Principal City Employers

Current Fiscal Year and Nine Years Ago

Following are the largest employers located within the City for the fiscal year, with comparative data for 2007

Employer	Product/Service	2017			2008		
		Rank	Approximate Employment (1)	Percent of Total City Population	Rank	Approximate Employment (2)	Percent of Total City Population
Commonwealth Edison	Utility	1	1,511	70.8%	4	600	26.1%
Salem Group	Full Service Staffing Services	2	825	38.7%	6	200	8.7%
Joint Commission on Accreditation	Health Care Facility Accreditation	3	555	26.0%	2	650	28.3%
Ferrara Candy Company	Candy Company	4	476	22.3%			
Crowe Horwath, LLP	Accounting	5	374	17.5%			
SIRVA, Inc.	Moving & Relocation Service Provider	6	300	14.1%			
Redbox Automated Retail, LLC	Rental and Leasing Services	7	271	12.7%			
Graycor	Industrial Buildings and Warehouses	8	225	10.5%			
Drury Lane Oakbrook Terrace	Theater and Restaurant	9	160	7.5%			
NAI Hiffman	Commercial Real Estate Brokerage	10	150	7.0%			
Computer Associates	Software Company				1	800	34.8%
VanKampen American Capital	Investment Services				3	600	26.1%
DeVry, Inc.	Vocational School				5	450	19.6%
Safeway Steel Products, Inc.	Scaffolding Rental & Sales				7	180	7.8%
Peterson Consulting, LLC.	Financial Consultants				8	150	6.5%
Westamerica Mortgage Co.	Mortgage				9	150	6.5%
Robinette Demolition, Inc.	Demolition & Environmental Remediation				10	130	5.7%
		Total	<u>4,847</u>			<u>3,910</u>	

Source: 2016 Illinois Manufacturers Directory, 2017 Illinois Services Directory, and a selective telephone survey.  
 Source: 2007 Illinois Manufacturers Directory, 2006 Illinois Services Directory, and a selective telephone survey.



**CITY OF OAKBROOK TERRACE**

Ten Largest Consumers - Waterworks and Sewerage Systems

Current Fiscal Year and Ten Years Ago

Property	2017		2007	
	Rank	Total Consumption In Millions Gallons	Rank	Total Consumption Gallons
Regency Place	1	13,050,000		
Two Lincoln Center	2	5,020,000	2	3,200,000
Courtyard by Marriot	3	4,754,000		
Pete's Fresh Market	4	4,493,000		
Comfort Suites	5	3,532,000	1	4,600,000
Staybridge Suites	6	3,250,000	3	2,834,000
Redstone American Grill	7	2,808,000	4	2,389,000
One Lincoln Center	8	2,365,000		
Oakbrook Terrace Square LLC	9	2,289,000		
Three Lincoln Center	10	2,030,000	5	1,810,000
Giordano's			6	1,117,000
Gullivers Pizza and Pub			7	1,089,000
JRC Investment JRC Plaza			8	1,023,000
Dunkin Donuts			9	517,000
Chapel Hills Garden			10	405,000
		<b>43,591,000</b>		<b>18,984,000</b>
Totals				

Data Source: City Records

CITY OF OAKBROOK TERRACE, ILLINOIS

Revenue Capacity

Taxable Sales by Category (in thousands)

Last Ten Calendar Years

Calendar Year	2016*	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Merchandise, Manufacturers, Lumber, Building & Hardware Furniture, household, and radio**	\$ 160,755	\$ 467,154	\$ 450,552	\$ 461,897	\$ 492,279	\$ 542,950	\$ 456,359	\$ 394,755	\$ 484,129	\$ 537,832
Food	386,547	376,340	382,059	339,224	260,522	65,996	67,456	121,756	156,031	171,359
Drinking and Eating Places	600,115	534,615	494,477	479,582	458,629	425,351	433,173	447,020	531,163	559,055
Apparel	101,346	111,261	105,340	106,991	99,792	88,608	70,272	73,547	107,551	158,546
Automobile and Filling Stations	125,984	184,137	147,759	181,782	128,772	209,707	163,127	239,543	156,576	170,496
Drugs and Miscellaneous Retail	592,037	264,656	268,287	252,907	234,867	240,947	222,704	205,218	242,780	261,824
Agriculture and All Others	160,299	222,787	208,223	164,659	152,800	125,063	123,962	134,944	186,215	201,260
<b>Total</b>	<b>\$ 2,127,083</b>	<b>\$ 2,160,950</b>	<b>\$ 2,056,697</b>	<b>\$ 1,987,042</b>	<b>\$ 1,827,661</b>	<b>\$ 1,698,621</b>	<b>\$ 1,537,054</b>	<b>\$ 1,616,781</b>	<b>\$ 1,864,445</b>	<b>\$ 2,060,372</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	-1.6%	5.1%	3.5%	8.7%	7.6%	10.5%	-4.9%	-13.3%	-9.5%	2.7%

\*Taxable Sales information for calendar year 2016 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, Hardware, radio, furniture and household 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	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<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%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Regional Transportation Authority	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	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%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%
Total Sales Tax Rate	8.00%	8.25%	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
2017	2,134	\$ 145,468,378	\$ 68,167	NA	3.9%	5.0%
2016	2,134	\$ 147,956,622	\$ 69,333	5.5%	4.8%	5.9%
2015	2,134	\$ 138,310,942	\$ 64,813	4.4%	4.7%	5.9%
2014	2,134	\$ 86,074,890	\$ 40,335	5.1%	5.8%	7.1%
2013	2,134	\$ 86,074,890	\$ 40,335	9.0%	7.4%	9.1%
2012	2,134	\$ 86,074,890	\$ 40,335	8.9%	7.5%	9.0%
2011	2,134	\$ 80,071,948	\$ 37,522	9.9%	8.2%	9.7%
2010	2,134	\$ 79,818,002	\$ 37,403	10.8%	8.9%	10.4%
2009	2,300	\$ 101,993,500	\$ 44,345	1.9%	8.6%	10.2%
2008	2,300	\$ 101,993,500	\$ 44,345	1.1%	5.0%	6.3%

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) 2011-2015 American Community Survey Median Income of \$68,167

(3) Illinois Department of Employment Security and Bureau of Labor Statistics rates that are not seasonally adjusted. The 2017 rates are based upon the average from January through June 2017.

# *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			
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	17.88%	6,935
2012	8,540,000	475,000		2,185,000			11,200,000	13.53%	5,248
2011	9,035,000	500,000		2,280,000			11,815,000	14.27%	5,137
2010	5,225,000	520,000		2,370,000			8,115,000	8.58%	3,528
2009	6,050,000	540,000	27,863	2,435,969		19,365	9,073,197	8.90%	3,945
2008	1,370,000	560,000	54,473	2,735,000		39,575	4,759,048	4.67%	2,069

N/A - Not available

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

In **2006**, the City issued \$600,000 of special service area unlimited ad valorem special tax bonds to provide a potable water supply and distribution for several office buildings.

In **2008**, the City issued \$5.0 million of general obligation debt to finance the new Public Services Facility.

In **2010**, the City issued \$1.3 million in general obligation debt to re-finance a portion of the 2003 refunding of the Water Fund's 1997 bond series. The re-finance was completed to improve cash flow in the Water Fund.

In **2010**, the City issued \$3.9 million in general obligation debt and \$325,000 in taxable business district bonds to provide an economic stimulus for the redevelopment of the Oakbrook Terrace Square Shopping Center.

In **2012**, the City issued \$2.8 million in general obligation debt and \$1.1 million in taxable business district bonds to provide the final economic stimulus payment for the redevelopment of the Oakbrook Terrace Square Shopping Center.

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.

Data Source: City Records

# *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	Dennis Greco	April 30, 2019
Alderman	David Swartz	April 30, 2019
Alderman	Tom Thomas	April 30, 2019

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 2017 Municipal Election	493
Percentage of Registered Voters Voting in Last Municipal Election	30%

CITY OF OAKBROOK TERRACE, ILLINOIS

Operating Information

Operating Indicators

Last Ten Fiscal Years

Function/Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>General Government</b>										
Building and Zoning										
Permits Issued	348	355	291	280	260	274	210	193	231	228
Inspections Conducted	699	837	621	875	500	409	402	334	531	568
Business Licenses Issued	364	388	422	397	352	313	301	343	320	350
Complaints/Service Requests Responded To	106	226	131	171	137	30	39	42	45	42
Vehicle Maintenance										
General Government Equipment Repairs	552	561	548	550	542	515	416	990	812	600
Utilities Equipment Repairs	165	166	160	158	151	147	111	202	193	73
<b>Public Safety - Police</b>										
Traffic Collision Investigations	466	494	428	410	397	421	400	419	511	584
Administrative Tows (first collected in January 2010)	151	131	190	342	253	217	324	115		
Incident Investigations	656	1,037	712	834	788	787	857	726	763	661
Traffic Citations	1,432	1,982	3,177	4,205	3,672	3,531	4,484	3,974	5,679	4,291
Parking Citations	333	498	466	537	290	309	364	389	498	603
Arrests	311	359	426	605	523	561	608	619	811	443
<b>Highways and Streets</b>										
Street Repairs - Tons of Asphalt Spread	45	40	45	40	35	25	22	20	15	26
Sidewalk Repairs - Cubic Yards of Concrete Poured	30	20	60	50	70	60	30	10	8	50
Snow and Ice Control/Plowed Miles	8,571	8,416	8,212	9,944	6,315	5,500	4,856	3,147	4,327	3,400
Snow and Ice Control/Salted Miles	1,310	3,366	3,284	3,860	3,000	2,500	2,428	1,600	1,950	565
Number of Street Signs Replaced	43	42	85	65	30	34	35	26	13	15
<b>Public Services</b>										
Waterworks and Sewerage Systems										
Number of Metered Customers	551	546	542	538	523	517	510	509	509	511
Number of Customers using Both Water and Sewer at End of Year	551	546	542	538	523	517	510	509	509	511
Number of Customers using Water Only at End of Year	551	546	542	538	523	517	510	509	509	511
Number of Customers served by Water System at End of Year	551	546	542	538	523	517	510	509	509	511
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)	0.254	0.241	0.230	0.185	0.178	0.161	0.175	0.180	0.178	0.167
Gallons of Water Purchased (MGD)	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	61,000,000
Gallons of Water Pumped (MG)**	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	61,000,000
Gallons of Water Sold (Billed) (MG)	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	54,000,000

\* MGD = million gallons per day

\*\* MG = million gallons



**CITY OF OAKBROOK TERRACE, ILLINOIS**

Operating Information

Capital Asset Statistics

Last Ten Fiscal Years

Function/Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>General Government</b>										
Equipment Maintenance Vehicles	6	6	5	5	5	5	4	4	4	4
<b>Public Safety - Police</b>										
Vehicles										
Squad Cars (marked)	7	7	6	7	8	8	7	7	6	6
Squad Cars (unmarked)	7	7	8	8	8	8	7	7	7	7
<b>Highways and Streets</b>										
Streets (lane miles)	75	75	75	75	75	77	77	77	77	77
Right-of-ways (miles)	153	153	153	153	153	155	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	3	3	3	3	3	3
Water Mains (miles)	14	14	14	14	13	13	12	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 \$10,000 for an item to be considered an asset; below that, the item is considered to be an operating expense.

**BALANCE, RESERVED FUND**

Those portions of fund balance that is not appropriate for expenditures or that is legally segregated for a specific future use.

**BALANCE SHEET**

A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

**BALANCE, FUND**

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

**BALANCED BUDGET**

A budget in which estimated revenues equal estimated expenditures.

**BASIS OF ACCOUNTING**

A term used to refer to when revenues, expenditures, expenses, transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

**BENEFITS, FRINGE**

Expenditures directly attributable to City employee benefits, including the City's contribution to the Illinois Municipal Retirement Fund (IMRF) and Social Security, expenses relating to the life and health insurance programs and workers' compensation program costs.

**BOND**

Most often, a written promise to pay a specified sum or money (called the face value or principal amount) at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**BOND, REFINANCING**

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**BONDED DEBT**

The portion of indebtedness represented by outstanding bonds.

**BONDS, REFUNDING**

Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds.

**BUDGET**

A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenses for the budget period.

**BUDGET, AMENDED**

Changes to adopted budget by City Council after adjustments and transfers are made.

**BUDGET, ANNUAL**

A budget applicable to a single fiscal year.

**BUDGET, BALANCED**

A budget in which estimated revenues equal estimated expenditures.

**BUDGET, LINE ITEM**

A form of budget which allocates money for expenditures to specific items or objects of cost.

**BUDGET MESSAGE**

The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Administrator.

**BUDGET OFFICER**

Per Illinois Budget Law, Section 5/8-2-9.1, every municipality shall have a budget officer designated by the Mayor or President with the approval of the corporate authorities. The budget officer shall encourage and establish the use of efficient budgeting and other fiscal management procedures. The budget officer also shall establish and maintain procedures to insure that no expenditures are made by the municipality except as authorized by the budget.

**BUDGET, OPERATING**

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management.



**BUDGETARY CONTROL**

The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of what has been appropriated and available revenues.

**BUILDINGS AND BUILDING IMPROVEMENTS**

A fixed asset account reflecting the acquisition cost of permanent structures owned or held by a government and the improvements thereon.

**BUSINESS DISTRICT**

A blighted area by reason of the predominance of defective or inadequate street layout, unsafe conditions, and deterioration of site improvements which constitute an economic liability to the City and on the whole has not been subject to development by private enterprises and reasonably be redeveloped without the adoption of a redevelopment plan.

**CAPITAL EXPENDITURES**

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

**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

A CIP is a multi-year planning instrument used by governments to identify needed capital projects and to coordinate the financing and timing of such improvements in a way that maximizes the return to the public.

**CAPITAL OUTLAY**

Expenditures which result in the acquisition of or addition to fixed assets.

**CAPITAL PROJECTS FUND**

A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

**CASH BASIS**

A basis of accounting under which transactions are recognized when cash is received or disbursed.

**CASH MANAGEMENT**

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

**CERTIFICATE OF DEPOSIT**

A negotiable or non-negotiable receipt of monies deposited in a bank or financial institution for a specific period for a specified rate of interest.

**CHART, ORGANIZATIONAL**

A flow chart shows the chain of command and structure of the City Administration.

**COMMODITIES**

Materials and supplies purchased for use in City operations.

**COMPENSATED ABSENCES**

Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

**COMPONENT UNIT**

A legally separate organization for which elected officials of the primary government are financially accountable.

**CONTINGENCY**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**CONTRACTUAL SERVICES**

Services provided to the City by an outside vendor or contractor.

**CONTRIBUTION, PENSION**

The amount paid into a pension plan by an employer (or employee), pursuant to the terms of the plan, state law, actuarial calculations or some other basis of determination.

**CURRENT ASSETS**

Cash and other resources that are expected to turn to cash or to be used up within one year of the balance sheet date. Current assets are presented in the order of liquidity, i.e., cash, temporary investments, accounts receivable, inventory, and prepaid insurance.

**CURRENT LIABILITIES**

A current liability is an obligation that is 1) due within one year of the date of a company's balance sheet and 2) will require the use of a current asset or will create another current liability.

**DEBT**

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of government include bonds, time warrants and notes.

**DEBT, BONDED**

The portion of indebtedness represented by outstanding bonds.

**DEBT SERVICE FUND**

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**DEFICIT**

(1) A situation in which the liabilities of a fund exceed its assets. (2) The excess of expenditures over revenues during an accounting period.

**DEPRECIATION**

(1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over estimated service life of the asset, and each period is charged with a portion of such cost. Through this process the entire cost of the asset is ultimately charged off as an expense.

**DEPRECIATION, ACCUMULATED**

A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets.

**DUE FROM OTHER FUNDS**

An asset account used to indicate amounts owed by a particular fund to another fund for goods sold or services rendered. This account includes only short-term obligation on open account, not inter-fund loans.

**DUE TO OTHER FUNDS**

A liability account reflecting amounts owed by a particular fund to another fund for goods sold or services rendered. These amounts include only short-term obligations on open account, not inter-fund loans.

**EARNINGS, RETAINED**

An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**ENCUMBRANCES**

Commitments related to unperformed contracts for goods and services. Used in budgeting, encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**ENTERPRISE FUND**

A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City's Water fund is an Enterprise Fund.

**EQUALIZED ASSESSED VALUATION (EAV)**

A method of valuing real estate. The EAV of a property is used as a base for which to calculate property taxes.

**EXPENDITURES**

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

**EXPENDITURES, CAPITAL**

Permanent additions to the City assets or infrastructure, including the design, construction or purchase of land, buildings and facilities, or major renovations or equipment costing more than \$10,000 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 \$10,000 for an item to be considered an asset; below that, the item is considered to be an operating expense.

**FRANCHISE FEE**

A fee paid by public service businesses for use of city streets and property in providing their services to the citizens of the community. Services requiring franchise fees include telephone, natural gas, electric service and cable television.

**FRINGE BENEFITS**

Expenditures directly attributable to City employee benefits, including the City's contribution to the Illinois Municipal Retirement Fund (IMRF) and Social Security, expenses relating to the life and health insurance programs and workers' compensation program costs.

**FUND**

A fiscal and accounting entity with a self-balancing set of account in which cash and other financial resources, all related liabilities and residual equities, or balances, and charges therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**FUND ACCOUNT STRUCTURE**

Traditional means of categorizing various activities by a particular fund.

**FUND ACCOUNTING**

A method of municipal accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

**FUND BALANCE**

Fund balance represents uncommitted cash or other liquid cash convertible assets in excess of fund liabilities or the non-capital portion of net assets.

**FUND, CAPITAL PROJECTS**

A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

**FUND, DEBT SERVICE**

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**FUND, ENTERPRISE**

A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City's Water fund is an Enterprise Fund.

**FUND, GENERAL**

The fund used to account for all financial resources except those required to be accounted for in another fund.

**FUND, GOVERNMENTAL TYPES**

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except for those accounted for in proprietary and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The City's current governmental fund types include: General, Special Revenue, Debt Service, and Capital Improvement.

**FUND, INTERNAL SERVICE**

A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

**FUND, NONEXPENDABLE TRUST**

A trust fund, the principal of which may not be expended. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds.

**FUND, PROPRIETARY TYPES**

Sometimes referred to as income determination or commercial-type funds, this classification is used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

**FUND, RESERVED BALANCE**

Those portions of fund balance that is not appropriate for expenditures or that is legally segregated for a specific future use.

**FUND, SPECIAL REVENUE**

A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

**FUND, TRUST & AGENCY**

Trust funds are used to account for assets held by the City in a trustee capacity. Examples include the Police Pension Fund. Agency funds are used to account for assets held by the government as an agent for the individuals, private organizations, other governments and/or other funds. The City has one agency fund, Impact Donation.

**FUND TYPE**

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

**GENERAL FUND**

The fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATION BOND**

General obligation" typically refers to a bond issued by a state or local government that is payable from general funds of the issuer. Most general obligation bonds are said to entail the "full faith and credit" (and in many cases the taxing power) of the issuer, depending on applicable state or local law. General obligation bonds issued by local units of government often are payable from (and in some cases solely from) the issuer's ad valorem taxes (unless abated).

**GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)**

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions; rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**GOAL**

A board statement of policy which sets the general direction for the program. An expression of the mission of a program. Goals are long term and are monitored over time.

**GOVERNMENTAL FUND TYPES**

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except for those accounted for in proprietary and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance.

The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures, and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**HOME-RULE MUNICIPALITY**

The basic grant of home-rule power is set forth in Article VII, section 6 of the 1970 Illinois Constitution: “A home rule unit may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax; and to incur debt.



**HOME-RULE SALES TAX**

Home Rule units have greater abilities in the licensing and taxation of various business types including the levying of a Home Rule Sales tax in .25% increments of gross sales with no upper limit. The City has a one percent (1%) Home Rule Sales Tax.

**ILLINOIS MUNICIPAL LEAGUE (IML)**

The Illinois Municipal League is an organization based in Springfield, Illinois. The league represents the governments throughout the state in legislation, training, and advisory services.

**ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)**

All civilian employees (other than sworn police officers and firefighters) who work 1,000 or more hours per year are mandated by state law to participate in the IMRF which is a statewide agency charged with the fiduciary responsibility to provide pension, disability and survivor benefits. Employees contribute 4.5% of their salary and the City, as their employer, contributes an actuarially determined amount that was 13.63% as of January 1, 2016.

**INCOME**

A term used in proprietary fund-type accounting to represent (1) revenue or (2) the excess of revenues over expenses.

**INCOME, INTEREST**

Funds earned through investment instruments of compensating balances.

**INCOME, STATE TAX**

Revenue provided to the City by the State of Illinois on a per capita basis. This revenue is distributed from the State's individual income tax collection.

**INFRASTRUCTURE PROGRAM**

A plan for capital expenditures to be incurred each year over a fixed period of years to meet future capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the source and amount of funds estimated to be available to finance the proposed expenditures.

**INTEREST INCOME**

Funds earned through investment instruments of compensating balances.

**INTERFUND TRANSFERS**

Monies transferred from one fund to another. Inter-fund transfers are neither expenses nor revenues. There are two types of inter-fund transfers: operating transfers and residual transfers of equity.

**INTERNAL SERVICE FUND**

A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

**LEVY (PROPERTY TAX LEVY)**

(1) (Verb) to impose taxes, special assessments or service charge for the support of governmental activities. (2) (Noun) the total amount of taxes, special assessments or service charges imposed by a government.

**LIABILITY**

An obligation of an entity arising from past transactions or events, the settlement of which may result in the transfer or use of assets.

**LICENSES AND PERMITS**

Revenue category including but not limited to building permits, plumbing, water, and other permits. Various licenses include liquor and business licenses.

**LINE ITEM BUDGET**

A form of budget which allocates money for expenditures to specific items or objects of cost.

**MAJOR FUND**

A major fund is reported as a separate column in the basic financial statements of the 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.

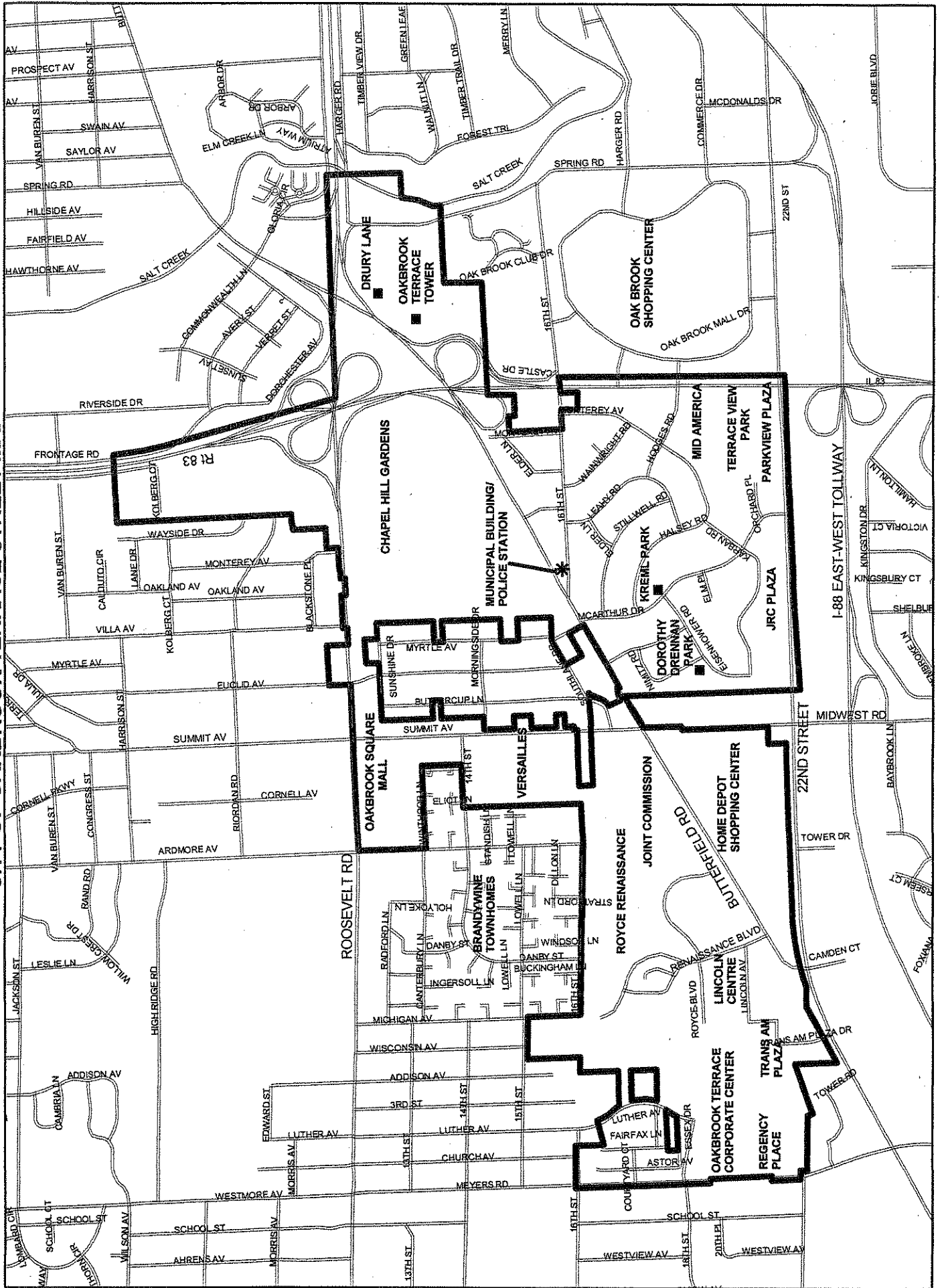
**UTILITY TAX**

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.

CITY OF OAKBROOK TERRACE STREET MAP



OAKBROOK TERRACE BOUNDARIES

