

City of Oakbrook Terrace, Illinois

Annual Operating Budget Fiscal Year 2016-2017





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

The City is located approximately 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 44 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, 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. The City has 38 full time employees, which include 20 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 1st, the beginning of the new fiscal year. The budget is prepared by fund and department, and includes information on the past year, current year estimates, and requested figures for the next fiscal year.

The City’s equalized assessed valuation increased 7% from \$227,535,510 for the 2014 tax levy year to \$243,499,906 for 2015. Oakbrook Terrace is primarily a commercial and office center community with only a 17% residential tax base. The City’s average annual unemployment rate for 2014 was 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 2015 Year End, the 1% sales tax receipts totaled \$1.81 million or approximately 25% of total General Fund revenues. In January of 2006, the proceeds from the Home Rule Sales Tax (HRST) which was approved by the City Council in late 2005, began to be collected by the Illinois Department of Revenue. Prior to the collection of the HRST, the overall sales tax rate in the City was 6.75%. With the HRST, the overall sales tax rate in the City increased to 7.75%. In 2008, the RTA sales tax rate increased, thereby bringing the total sales tax rate to 8.25% for the City. In June of 2016, the City tax rate went down to 8% because the DuPage Water Commission .25% tax was eliminated.



**CITY OF OAKBROOK TERRACE
ANNUAL OPERATING BUDGET
Fiscal Year 2016-2017**

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Mayor
TONY RAGUCCI

City Clerk
MICHAEL SHADLEY

City Administrator
AMY MARRERO



CITY OF OAKBROOK TERRACE

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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, 2016

TO: Mayor Ragucci and City Council and Citizens of Oakbrook Terrace
FROM: Amy Marrero, City Administrator
RE: Fiscal Year Ending April 30, 2017 Budget Message

The Fiscal Year 2016-2017 Budget (hereinafter the “FY 2017 Budget”), along with the City’s Five (5) Year Capital Improvement Plan document, (hereinafter the “CIP”) were approved at the April 26, 2016 meeting. The guiding principles for this budget are the City Council’s goals and objectives (included on pages 17 -24). The City Council approved the 2013-2015 Goals and Objectives Plan at the December 10, 2013 meeting. The City staff strives to develop ways to reduce spending, without jeopardizing the delivery of essential services. A new goal setting session will take place this fall.

For the past eight (8) 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 2017 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 2017 Budget document.

As always, City Council members are encouraged to utilize the documents presented in the FY 2017 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 all appropriated funds is \$10,096,801 compared to the current year’s estimate of \$14,160,001, representing a decrease of \$4 million or 28.7%. This decrease is directly related to the costs associated with the completion of the new Police Station that are in the current year only. Total estimated revenues are \$11 million, thereby reflecting a surplus of \$904,297 for all City funds. The next page includes a table detailing the City’s total budget.

**CITY OF OAKBROOK TERRACE
2016-2017 PROPOSED BUDGET
ALL FUND SUMMARY OF REVENUES/EXPENDITURES
AND
CHANGES IN FUND BALANCE**

FUND	Actual 13/14	Actual 14/15	Budget 15/16	Projected Year End 15/16	Adopted Budget 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Est To Adopted
GENERAL							
Beginning Balance	4,586,623	5,195,478	5,624,708	5,624,708	5,999,429	6.7%	6.7%
Revenues	6,807,648	7,200,624	7,319,416	7,399,000	7,522,847	2.8%	1.7%
Expenses	6,198,793	6,771,395	7,290,392	7,024,279	7,522,847	3.2%	7.1%
Difference	608,855	429,229	29,024	374,721	-	-100.0%	-100.0%
Ending Balance	5,195,478	5,624,708	5,653,732	5,999,429	5,942,258	5.1%	-1.0%
WATER							
Beginning Balance	4,450,309	4,540,769	4,830,135	4,830,135	4,867,894	0.8%	0.8%
Revenues	1,213,958	1,444,914	1,470,600	1,477,610	1,272,960	-13.4%	-13.9%
Expenses*	1,123,498	1,155,548	1,331,302	1,439,851	1,246,275	-6.4%	-13.4%
Difference	90,460	289,366	139,298	37,759	26,685	-80.8%	-29.3%
Ending Balance**	4,540,769	4,830,135	4,969,433	4,867,894	4,894,579	-1.5%	0.5%
MOTOR FUEL TAX							
Beginning Balance	422,066	423,334	444,445	444,445	461,208	3.8%	3.8%
Revenues	63,114	72,728	51,300	55,557	55,771	8.7%	0.4%
Expenses	61,846	51,617	61,205	38,794	62,000	1.3%	59.8%
Difference	1,268	21,111	(9,905)	16,763	(6,229)	-37.1%	-137.2%
Ending Balance	423,334	444,445	434,540	461,208	454,979	4.7%	-1.4%
TOTAL BUSINESS DISTRICT							
Beginning Balance	495,567	549,704	525,854	525,854	509,156	-3.2%	-3.2%
Revenues	750,907	435,388	430,350	461,893	462,320	7.4%	0.1%
Expenses	696,770	459,238	478,591	478,591	507,991	6.1%	6.1%
Difference	54,137	(23,850)	(48,241)	(16,698)	(45,671)	-5.3%	173.5%
Ending Balance	549,704	525,854	477,613	509,156	463,485	-3.0%	-9.0%
CAPITAL IMPROVEMENTS							
Beginning Balance	7,854,559	7,089,037	4,031,837	4,031,837	545,086	-86.5%	-86.5%
Revenues	5,299,484	1,668,399	1,667,000	1,691,735	1,687,200	1.2%	-0.3%
Expenses	6,065,011	4,725,600	5,303,950	5,178,486	757,688	-85.7%	-85.4%
Difference	(765,527)	(3,057,201)	(3,636,950)	(3,486,751)	929,512	-125.6%	-126.7%
Ending Balance	7,089,037	4,031,837	394,888	545,086	1,474,598	273.4%	170.5%
TOTAL ALL FUNDS							
BEGINNING FUND BALANCE	\$ 17,809,124	\$ 17,798,322	\$ 15,456,979	\$ 15,456,979	\$ 12,382,773	-19.9%	-19.9%
TOTAL REVENUES	14,135,111	10,822,053	10,938,666	11,085,795	11,001,098	0.6%	-0.8%
TOTAL EXPENSES	14,145,918	13,163,398	14,465,440	14,160,001	10,096,801	-30.2%	-28.7%
DIFFERENCE	(10,807)	(2,341,345)	(3,526,774)	(3,074,206)	904,297	-125.6%	-129.4%
ENDING FUND BALANCES	\$ 17,798,322	\$ 15,456,979	\$ 11,930,206	\$ 12,382,773	\$ 13,229,899	10.9%	6.8%

*Expenses include depreciation for comparison purposes.

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

Principal Issues Impacting the FY 2017 Budget

Issue 1: Revenue Alterations. For the third year in a row, the General Fund experienced a major revenue setback due to the decrease in the property tax levy. The 2015 General Fund property tax levy went from \$13,132 last year to \$0 this year. This decrease was required because the 2015 Police Pension levy went from \$910,055 to \$992,007, resulting in an increase of \$81,952. The actuarial recommended amount of \$992,007 exceeds the amount that can be levied under the City's own mandated Property Tax Cap by \$57,171. In order to comply with the Property Tax Cap, the City had no other choice but to no longer levy a property tax for the General Fund, and to transfer in a portion of the General Fund's fund balance to make up the difference. Furthermore, Public Act 96-1495 authorizes the Comptroller to withhold state funds to municipalities that do not fund the full actuarial recommendation for the police pension.

Over the last couple of years, the City has found other resources to overcome the current loss in the property tax levy without increasing taxes.

- Beginning in FY 2016 and going forward, \$150,000 of the electrical utility tax will be appropriated to the General Fund. The remaining \$280,000 projected for the electrical utility tax will remain in the Water Fund.
- Back in April of 2012, the Council approved **video gaming** and in FY 2013 the first video gaming taxes and licensing fees trickled in amounting to \$11,706, with \$47,941 in FY 2014, and \$141,000 in FY 2015. Now the City has nine (9) establishments with a total of 43 machines that offer video gaming. For FY 2016, the City expects to receive a total of \$173,900 and \$179,000 for FY 2017. While, video gaming increased, **Off Track Betting (OTB) hosting fees** have decreased by about 11% or \$21,840 from last year. However, revenue for FY 2017 is estimated higher at \$245,388, due to a change in ownership at the OTB. Hawthorne Race Track took over the OTB in February of 2016 and is extensively remodeling the site. The City hopes the new owner will revitalize the business.
- New **contractor registration fees** were first received last year amounting to \$16,750 and are expected to be \$26,000 in the current fiscal year and the same for FY 2017. Contractors working in the City are now required to pay an annual fee of \$100.

Issue 2: Personnel Modifications. The personnel modifications for FY 2017 are identified below.

- For FY 2016, the City's General Fund insurance costs of \$640,644 are estimated to decrease by \$74,771 from the FY 2015 actual of \$715,414. This significant savings was achieved by switching to a high deductible savings account plan in the current year. This savings is more than welcome considering that in FY 2015 health insurance costs increased by 22.5% and 42% in FY 2014. Insurance costs for FY 2017 are projected at \$708,377, reflecting a 10.6% increase over the current year.
- In the current year the formerly outsourced Utility Billing and Accounts Payable function was brought back in-house with a part-time Accounting Assistant with wages of \$23,446 in the current year and \$25,000 for next year.
- The City approved a new Police union contract effective May 1, 2014. With the new contract union members received 2.25% in FY 2015 and 2.5% in FY 2016; and a 2.5% increase is included in the FY 2017 budget. Additionally, all officers will receive a one-time equity adjustment once that employee reaches eight years of employment. Most officers will receive this adjustment in FY 2017. For FY 2017, officer full-time salaries will increase by \$111,509 and sergeants will increase by \$13,052 over the FY 2016 estimate.
- In FY 2017, the part-time Deputy Clerk will become a full-time position, while the Special Events Clerk position was eliminated. Also in FY 2017, the former part-time Building and Zoning Assistant position will be full-time due to increased building activity within the City. In addition the former Finance Assistant position was reinstated and this position will coordinate City-wide special events as well.
- The Council approved a 2.5% COLA for all non-union staff effective May 1, 2016. The COLA is estimated to cost the City approximately \$42,235 in the General Fund and \$6,584 in the Water Fund.

Issue 3: The Business District – The City's Business District for the Oakbrook Terrace Square Shopping Center has experienced some successes over the past year. On the achievement side, Pete's Fresh Market continues to thrive and the Center is home to several new retailers

including: Starbuck’s, Waxing the City, Blaze Pizza, and Jersey Mike’s. In addition, FY 2016 estimated revenues are \$31,543 higher than what was originally budgeted.

Although the Shopping Center has attracted some new retailers, the major obstacle faced by the center is the lack of retail development. The occupancy rate is not as high as the City would have hoped and vacancies still exist. The lack of retailers impacts the Business District’s bottom line in FY 2016 because the taxes collected will not be sufficient to cover the cost of principal and interest payments.

For FY 2016, a deficit of \$16,698 is projected which is an improvement over the \$48,241 originally anticipated. Revenues for FY 2017 are expected to increase by 6.2% over FY 2015 actuals. Even with this increase, a deficit of \$45,671 is forecasted for FY 2017. The Business District has sufficient reserves to cover these deficiencies. The City will continue to monitor the Center closely as indicated in the 2013-2015 Goals and Objectives Plan.

General Fund Revenues

FY 2017 estimated General Fund revenues at \$7.5 million reflect an increase of \$123,847 or 1.7% over the current fiscal year estimate and when compared to FY 2015 actuals; are up by \$322,223 or 4.5%. General Fund revenues for FY 2016 were budgeted at \$7,319,416 and are estimated to be \$7,399,000 million reflecting an increase of \$79,584 over the budget.

General Fund revenues continue to exceed pre-recession amounts. The chart below details that nine (9) years after the 2008 recession, General Fund revenues continue to rebound. For FY 2017, revenues will exceed the 2008 pre-recession amount by \$773,655.

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Total General Fund Revenues	\$6,795,546	\$6,808,287	\$6,807,649	\$7,200,623	\$7,399,000	\$7,522,847
FY 2008 Pre-recession Total Revenues	6,749,192	6,749,192	6,749,192	6,749,192	6,749,192	6,749,192
Difference	\$ 46,354	\$ 59,095	\$ 58,457	\$ 451,431	\$ 649,808	\$ 773,655

FY 2017 Sales taxes are estimated at \$1,855,000 and represent the City’s number one (1) revenue source at 25% of total revenues. Sales taxes are expected to increase by \$48,278 over the FY 2015 actual. Several new restaurants opened in FY 2016 including: Twin Peaks, Ellie’s Coffee Bar, Specialty’s Café and Bakery, and Naf Naf Grill.

Hotel taxes represent the second largest revenue source at 23% and are projected to be \$1,695,000 in FY 2016 and the same amount in FY 2017, representing an increase of almost \$63,931 or 4% over last year’s actual. This increase includes projections for online hotel companies such as Priceline and Expedia to remit the 6% hotel tax beginning in January of 2016.

Property taxes amounting to \$934,836 represent the City’s third largest revenue at 12%. Utility taxes are the City’s fourth largest revenue source at 11% and are estimated at \$818,000 for both FY 2016 and the same amount for FY 2017. Utility taxes include a portion of the electrical utility tax in the amount of \$150,000 and telecommunication taxes in the amount of \$668,000. Telecommunication taxes are estimated to decrease by \$132,514 or 16.6% in FY 2016 from the FY 2015 actual because a major provider renegotiated a contract with a large client, thereby lowering the tax liability.

The license and permit category represents the City's fifth largest revenue source at \$740,585 for FY 2016 and \$697,305 for FY 2017. FY 2016 has been an outstanding year for building permits with estimated revenues at \$350,000, which is the highest amount on record. Some of the building permits issued in FY 2016 were for major remodeling projects at the Joint Commission, Kellen Company at Park View Plaza, V-Auto Inc., and Specialty's Bakery and Café. Ongoing office improvements and remodeling projects as well as new businesses continue to stabilize building permit revenues, which can often vacillate based upon the local economy.

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 2017 Use taxes at \$50,149 are estimated to increase by \$6,135 or 14% over the FY 2015 actual. FY 2017 Income Taxes are estimated at \$217,668 or \$102 per capita. Proposed replacement taxes for FY 2017 are estimated at \$3,480, are on par with the FY 2015 actual.

General Fund Expenditures

The FY 2017 General Fund adopted budget of \$7,522,847 increased by 7.1% or \$498,568 more than the FY 2016 estimate and 11% higher than the 2015 actual.

General Fund Summary Table							
General Fund	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimated	FY 17 Adopted	FY 17 vs. FY 16 Est.	FY 17 vs FY 16 Budget
Executive Management	\$ 792,780	\$ 791,492	923,586	\$ 814,843	852,310	4.6%	-7.7%
Police	3,765,424	4,183,571	4,511,741	4,416,192	4,724,387	7.0%	4.7%
Building and Zoning	317,164	421,168	452,980	433,079	467,115	7.9%	3.1%
Public Services Streets	557,870	582,589	563,289	558,055	592,820	6.2%	5.2%
Tourism	259,323	201,514	165,457	168,949	169,116	0.1%	2.2%
Police Commission	9,570	8,688	19,135	16,449	14,135	-14.1%	-26.1%
Finance	482,730	413,626	468,138	424,212	510,464	20.3%	9.0%
Economic Development	13,932	168,746	186,066	192,500	192,500	0.0%	3.5%
Total Expenditures	\$ 6,198,793	\$ 6,771,394	\$ 7,290,392	\$ 7,024,279	\$ 7,522,847	7.1%	3.2%
General Fund Revenues	\$ 6,807,648	\$ 7,200,624	\$ 7,319,416	\$ 7,399,000	\$ 7,522,847	1.7%	2.8%
Surplus/Deficit	\$ 608,855	\$ 429,230	\$ 29,024	\$ 374,721	\$ -	-100.0%	-100.0%

The FY 2017 budget increased by 8% or \$581,751 since 2008 (prior to the recession) when expenditures were \$6.9 million, essentially meaning that expenditures have increased on average less than 1% a year since the recession.

The FY 2016 budget includes a step increase to employees with a successful evaluation. If the employee is at the top step, then a 1% flat bonus is awarded. This one-time bonus does not increase the employee's salary. These step increases and bonuses combined increase the wage and fringe benefit line items by approximately \$17,183 and \$2,423 in the Water Fund. The City has 14 senior staff members who are already at the top of their step and receive the annual 1% bonus.

Executive Management increased by \$37,467 or 4.6% over the FY 2016 estimate. The FY 2016 Executive Management estimate is \$108,744 less than the budgeted amount because of a reduction in contractual services including: lobbying services, legal fees, and membership fees.

Building and Zoning increased by 8% or \$34,036 over the current year estimate due to higher code enforcement fees related to the residential re-inspection program enhancements and an increase in the public hearing expense.

The Police Department budget increased by \$308,195 or 7% more than the FY 2016 estimate. This increase is due to higher salaries awarded through the new FOP contract and the higher police pension actuarial recommendation. For FY 2017, officer salaries increased by \$111,509, while the police pension fund contribution increased by \$79,362 over the current year estimate.

The Streets division budget increased by 6.2% or \$34,765 from the current year estimate because higher personnel benefits, contractual services, and commodities. Building maintenance increased by \$7,000 due to the new maintenance agreement for the new HVAC system for City Hall.

Tourism decreased by 16% or \$32,398 from the 2015 actual because the City will no longer contribute financially to the Greater Oak Brook Chamber of Commerce, but will remain actively involved in their recruitment and retention efforts. The Finance budget increased by \$86,252 or 20% from the current year estimate due the reinstatement of the Finance Assistant position and higher risk management and workers compensation line items.

The only major capital expenditures for the General Fund are the replacement of two (2) police vehicles with change over costs totaling \$72,172. These vehicles are paid for by DUI fees. Accordingly, they are reflected as expenditures, but these line items are reimbursed by DUI fees. The vehicle purchase numbers are “gross numbers” in that they do not assume any reduction in the cost of a new vehicle by use of a trade-in of an older vehicle. The replacement squads typically include police packages.

FY 2017 Estimated General Fund Balance

The FY 2017 ending fund balance is projected to be approximately \$5.9 million. This is a healthy balance and \$57,171 less than the FY 2016 year end estimate. This slight decrease is due to transferring in a portion of the fund balance for the police pension contribution. As mentioned earlier in order to comply with the Property Tax Cap, the City can only levy \$934,836. Accordingly the City must make-up the difference through transferring-in a portion of the fund balance in the amount of \$57,171. The table below shows the required police pension contribution along with how the City will finance it.

2015 Actuary Recommendation	\$	992,007
2015 Allowable Tax Levy		<u>934,836</u>
Difference/Fund Balance Transfer In	\$	57,171

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 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 2015 fund balance of \$5,624,708, increased by \$429,230 or 8% over the FY 2014 actual. The majority or \$5,362,966 of the FY 2015 fund balance was unassigned meaning this amount was not restricted, committed, or assigned to a specific purpose. Of the remaining fund balance, \$199,147 was non-spendable for stormwater purposes, prepaids, and inventories, while \$62,595 was restricted for DUI equipment uses.

In FY 2017, the restricted fund balance of accumulated DUI Tech Fees, collected pursuant to State law, will be utilized to fund the purchase of two (2) replacement marked vehicles (\$72,172) as indicated earlier.

Motor Fuel Tax Fund (MFT) Revenues and Expenditures

The FY 2017 MFT allotment is projected at \$55,271, while interest income is projected at \$500 for a total of \$55,771. In recent years, the MFT funds have been used for snow removal labor and road salt as detailed below. However for FY 2017, thermoplastic plastic roadway striping in the amount of \$7,000 has been included, which is an IDOT authorized Motor Fuel Tax expense.

- Road Salt Supply: \$35,000
- Labor – Snow Removal: \$20,000
- Thermo-plastic Roadway Striping: \$7,000

The price for road salt decreased 26% per ton going from \$82.41 last year to \$60.61 per ton this year. The FY 2017 estimated year end cumulative fund balance of \$454,979 slightly decreased from the current year estimate of \$461,208, is mainly attributable to the elimination of the Illinois Jobs Now grant that is no longer available to municipalities. The City is hopeful that a slight deficit of \$6,229 will be avoided in FY 2017 if salt pricing comes in lower.

Capital Improvement Fund (CIF) Revenues and Expenditures

A reinstatement of major capital programming commenced in FY 2013 and continues through the FY 2017 with over \$12 million in completed and planned improvements detailed in the table below.

	FY 2013	FY 2014	FY 2015	FY 2016 Est.	FY 2017 Proposed	Totals
New Police Station & Partial Remodel City Hall	\$ 295,382	\$ 852,358	\$ 4,029,704	\$ 4,607,000		\$ 9,784,444
City Hall Remodel				163,800	300,000	\$ 463,800
Residential Street Lighting System	10,689	951,055	11,344			973,088
Add Curb & Gutter	40,107	77,407	103,073		80,000	300,587
Replace Police, City Hall, & Disaster Recovery Servers		15,632	39,973			55,605
Replace Executive Management Copier	16,848					16,848
Relace Building and Zoning and Finance Copiers			15,900			15,900
Add Police Copier				9,216		9,216
Replace #T-6 One Ton Dump Truck with plow		70,869				70,869
Replace Public Services Director Vehicle #117		24,121				24,121
Replace Administrative Vehicle			19,000			19,000
Equipment Chipper		48,835				48,835
Electric Scissor Lift	14,890					14,890
Replace Gator					17,000	17,000
Replce #T-1 F350 Pickup Truck with Plow Package				41,532		41,532
Replace Street Signs			10,457			10,457
Street Sealing Project (GSB-88)	56,489		139,608			196,097
Total	\$ 434,405	\$ 2,040,276	\$ 4,369,059	\$ 4,821,548	397,000	\$ 12,062,288

The new Police Station is estimated to cost the City approximately \$9.8 million. The City's capital expenditures continue into FY 2017 with \$397,000 in planned improvements of which the City Hall remodel comprises \$300,000. In order to finance these major capital projects, the Capital Improvement Fund includes estimated revenues of \$1.7 million.

These revenues are identified below.

Home Rule Sales Taxes	\$	1,681,000
Investment Income		<u>6,200</u>
Total Est. Revenues	\$	<u>1,687,200</u>

The FY 2016 fund balance for the Capital Improvement Fund is expected to be \$545,087, which is \$3.5 million less than the FY 2015 actual. This significant decrease in fund balance was anticipated given that the City paid for the new Police Station and the other capital projects with current revenues. With the completion of the new Police Station in the current year, the FY 2017 ending fund balance is expected to be \$1,474,599 indicating a restoration of the Capital Improvement fund balance. With all things considered the City has essentially financed \$12 million in capital improvements without issuing debt, which is quite an accomplishment.

Each year, the Council updates the Capital Improvement Program (CIP). The CIP provides a schedule of planned improvements over the next five (5) years and contains a listing of the types and costs of public improvements that the Council deems critical for the life, health, and safety of the City's residents and businesses.

Water Operating Fund Revenues And Expenditures

In the current year the Water Tank underwent a major repair and repainting project, which cost \$195,100. This project was completed on time and under budget, saving the City \$74,900. The City also paid-off the DuPage Water Commission subsequent customer loan in the amount of \$128,062. The City saved approximately \$63,125 in interest expenses through paying this loan off early and lowered the monthly DuPage Water Commission bill by \$1,818.

Two (2) new water customers were added in the current year including: Lincoln One and Specialty's Café and Bakery. In FY 2016, Lincoln One paid a tap-on fee of \$243,000 to connect to the City's water system. For FY 2017, the new assisted living facility, Terra Vista, will open and will be a major water customer.

In FY 2013, the Water Fund experienced its first surplus in over five (5) years amounting to \$76,549. Beginning in FY 2013 and continuing to today, the Water Fund has recovered due to a combination of higher water rates as well as new customers. The table below details the Water net surplus balances for FY 2013 through FY 2017.

Water Fund Surplus Balance	
FY 2013	76,549
FY 2014	90,470
FY 2015	289,366
FY 2016 est.	37,759
FY 2017 est.	26,685

The Water Fund's net balance reflects a decrease in FY 2016 and FY 2017 because of the \$150,000 allocation of the electrical tax to the General Fund. This allocation offsets the General Fund's loss in Property taxes, due to the higher Police Pension higher actuarial contribution required. This allocation is permanent, given that the General Fund can no longer rely on the property tax as a significant revenue source. Also in FY 2016, the City paid off the DuPage

Water Commission subsequent customer loan, which lowered the surplus as well.

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 steps detailed below were implemented by the City Council over the last several years to improve the Water Fund's financial stability.

- The Council agreed that any and all bulk water rate increases imposed by the DuPage Water Commission (DWC) should be immediately passed on to the City's water customers, including the increases noted in the table to the right. The DuPage Water Commission rate increases began in January of 2012 and were precipitated by the City of Chicago's planned annual increases of 25%, 15%, 15%, and 15%. The DuPage Water Commission determined that their member rate increase would need to be more than the Chicago's percentage increase, due to the elimination of the DuPage County sales tax in 2016 as well as an effort to increase cash reserves.
- Through Ordinance No. 9-38, the Council agreed that the Capital Improvement Fund would temporarily forgive the annual debt service payment from the Water Fund for a \$500,000 inter-fund loan issued in 2006. The Water Fund interest and principal payments to the Capital Fund resumed in FY 2013. Currently, the Water Fund owes the CIF Fund \$43,616.

<u>Effective Date</u>	<u>Rate per 1,000 gallons</u>	
May 1, 2010	\$	0.40
June 1, 2011	\$	0.21
January 1, 2012	\$	0.69
January 1, 2013	\$	0.60
January 1, 2014	\$	0.66
January 1, 2015	\$	0.67

The two (2) capital expenditures in the Water Operating Fund are for the general obligation bond interest payments in the amount of \$68,128 and the \$1,211 inter-fund loan interest payment explained above. Unlike the City's other funds the, principal payments are not budgeted in the Water Fund because it is a proprietary fund. FY 2017 marks the final principal and interest payments for the 2003 and 2004 bond series, leaving only the 2010 restructured bonds as debt service liabilities in the Water 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 Denise Mark, Assistant Finance Director, and Aileen Haslett, Financial Consultant, and all of the employees of the City who have contributed by being creative and making sacrifices to make the FY 2017 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, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Oakbrook Terrace, Illinois for its annual budget for the fiscal year beginning May 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one (1) year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine eligibility for another award.

RESOLUTION NO. 13 - 29

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

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

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

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

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

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

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

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

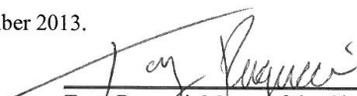
AYES: Przychodni, Sarallo, Shadley, Thomas, and Vlach,

NAYES: None

ABSENT: Esposito

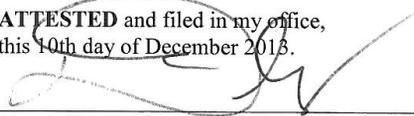
ABSTENTION: None

APPROVED by me this 10th day of December 2013.



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

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



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

Resolution Number 13-27

2013-2015 Goals and Objectives Plan

May 2016 Update – new information is noted in red

Highest Priority Goals – Level 1

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 should open in early fall of 2016.

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

A new development was approved at the June 9, 2015 meeting through Ordinance No. 15-46. The new development will include a one (1) story 10,000 square foot building with two (2) new restaurants. The permits are currently under review, with construction estimated to begin in the summer of 2016.

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 18th 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, Blaze Pizza, 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, and Basta Pasta (opening in June 2016).

1.2 Continue to be fiscally sound.

- Keep the City financially sound and control excess spending.

The Executive Secretary position was eliminated in the FY 2015 budget. Also in FY 2015, the Tourism marketing line item was reduced saving the City \$58,000.

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 \$1.9 million. Also in FY 2016, the City will no longer be financially contributing 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 \$75,000 in insurance costs over FY 2015 as well as \$102,000 in future Cadillac taxes under the Affordable Care Act (ACA).

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, Blaze Pizza, and Jersey Mike's.

Pete's Fresh Market will expand 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 FY 2014, FY 2015, and FY 2016. Two (2) unincorporated customers from the Westlands connected to the City's Water system in July of 2014 and in June of 2015. Lincoln One connected to the City's water system in June of 2015 and paid a \$243,000 tap-on fee.

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

The new developer at the 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 22nd 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.

An accident list was compiled by the Police Department and submitted to Safespeed. Safespeed will then submit all data needed to the State for another review of approval.

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

Hawthorne Race Track took over the lease at the OTB in February of 2016. Hawthorne is spending approximately \$200,000 remodeling the facility and will be bringing a restaurant group to the site. The City plans to contribute \$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 are outperforming 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

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 2016 marketing budget remained at \$100,000. Hotel taxes for FY 2016 are estimated to increase by 4% over the FY 2015 actual.

Reduced the FY 2016 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 will only be slightly remodeled at this time and change orders have been approved eliminating the full remodel of City Hall. In May of 2016, the City Council approved the City Hall partial remodeling project for a total of \$387,000 through Ordinance No. 16-16.

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.

Secondary Priority Goals – Level 2

- 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.

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

The City’s lobbyist, Fidelity Consulting, has been very effective for the City 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. For FY 2016, \$80,000 was budgeted, but since grant assistance for this project was unlikely, the curb and gutter project will not proceed for the current budget year.

- 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.

The current contract expires August 31, 2017.

- 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.

In FY 2014 \$5,775 was spent on tree care, while \$17,230 was spent in FY 2015 and \$16,000 is budgeted for FY 2016 and the same amount for FY 2017.

- 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.

- Work with local schools and businesses on emergency plans.

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.

An extension of one (1) year to July 15, 2017 was granted to Hartz at the May 24, 2016 meeting. Currently, 18 townhomes have been sold and 18 are occupied.

3.4 Review and amend personnel and administrative policies.

Staff is currently reviewing the updates provided by Administrative Consulting Services. The Personnel Policy and Procedures Manual and past Administrative Policies were merged into one (1) document for ease of reference and should be coming before the Council for approval.

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

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

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

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

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

1. Increase the 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.

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

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.

Staff Level Goals

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.

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.

Staff received quotes for wireless connection project in March 2015. This project was placed on hold due to the elimination of the City Hall renovation.

- Continue to update the City's website.
- 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, and FY 2015. The City also received the Distinguished Budget Presentation Award for FY 2014, FY 2015, and FY 2016.

- Computerize liquor licenses.

City of Oakbrook Terrace

Goals and Objectives Plan Impact on the FY 2017 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 17-24 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 2017 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. Given that the Police Station was still under construction during FY 2016, the Council opted to defer establishing new goals and objectives until the fall of 2016.

The City’s diligent efforts in economic development are flourishing. The number one (1) goal, Level 1, for the 2013-2015 Plan was to develop vacant property and encourage businesses to remain in Oakbrook Terrace. Towards this end, several new businesses opened this past year including: Starbuck’s, Ellie’s Coffee Bar, Waxing the City, Long Tall Sally, Blaze Pizza, Specialty’s Café & Bakery, American Mattress, Jersey Mike’s, Twin Peaks, Hyundai Corporate Office, Napelton Auto Group Corporate Office, Naf Naf Grill, Hassett Express, and Basta Pasta (opening in June 2016).

Plans are well underway for a new assisted living facility, Terra Vista, to open in early fall of 2016. Also a new development is being proposed at the former Old Al’s Standard gas station. The Gardner School opened in the summer of 2014 and Specialty’s Café and Bakery will begin construction this summer. Also, Greek Islands will be taking over a former restaurant location and converting it to a banquet hall.

Another high priority goal for the City was the completion of the new Police Station and City Hall renovation. The new Police Station was completed in October of 2015 and cost approximately \$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 will only be slightly remodeled at this time saving the City approximately \$2.2 million. The FY 2017 budget includes \$300,000 for the City Hall renovation.

The table below reflects how some of the City’s FY 2017 expenditures originated in the Plan. The table identifies the FY 2017 project, the estimated cost, as well as the location in the Plan from December of 2013.

FY 2017 Expenditures Originating in the Plan

Project Description	Priority	Fund	Plan Ranking	Amount
Oversee the completion of new Police Station and City Hall renovation.	Highest	Capital	Level 1.8 - amount represents partial remodel of City Hall	\$ 300,000
Monitor the development of the Oakbrook Terrace Square Shopping Center.	Highest	Business District	Level 1.3 - amount represents principal and interest payments	505,486
Re-evaluate the City's contribution for the Chamber and the DuPage County Visitors Bureau.	Highest	General	Level 1.7 - amount represents payments to DCVB for hotel marketing	100,000
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
Implement a Community Service Officer (CSO) program	Secondary	General	Level 2.4 - amount represents estimated salary for new CSO position	46,470
Add residential curbs & gutters.	Secondary	Capital	Level 2.3 - amount represents for additional curbs and gutters	80,000
Total Plan Projects included in FY 2017 Budget				\$ 1,121,956

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
Building and Zoning Administrator
Public Services Director

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

- A. October 13, 2015** Budget And CIP Worksheets Presented To Department Heads
- B. November 10, 2015** 2015 Property Tax Levy Determination
- C. November 10, 2015** Department Heads Submit Proposed Budgets And Updated Five Year CIP Program To Finance Department For Review
- D. November 10, 2015 to December 14, 2015** Department Heads Review Budgets With Assistant Finance Director and City Administrator.
- E. December 8, 2015** 2015 Tax Levy Truth-In-Taxation Hearing (If Necessary) / Levy Adopted By City Council
- F. December 8, 2015** Property Tax Abatement Ordinances Considered / Adopted (Bonds)
- G. January 15, 2016** Preliminary Revenue Projections Are Completed By Assistant Finance Director and reviewed by City Administrator.
- H. January 18, 2016** Assistant Finance Director and City Administrator Complete Review Of Final Proposed Departmental Budgets.
- I. February 23, 2016** Proposed FY 2017 Budget Presented To Mayor And City Council
- J. Budget Meetings**
- Wednesday, March 9 & Wednesday, March 16** Mayor And City Council, Assistant Finance Director, City Administrator And Department Heads Meet To Review Respective Departmental Budgets
- K. April 8, 2016** Proposed Budget Available For Public Inspection At City Hall
- L. April 26, 2016** Public Hearing On Proposed FY 2017 Budget
- M. April 26, 2016** Adoption Of FY 2017 Budget And 5 Year CIP
- N. May 25, 2016** Approved FY 2017 Budget To Be Filed With DuPage County Clerk
- O. July 22, 2016** 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 2017 Budget are discussed and worksheets are distributed. The Budget calendar and adoption schedule are determined for the FY 2017 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 2017 proposed Budget and updated capital improvement requests on presubscribed forms to the Finance Director. Department Heads include all supporting documentation justifying changes in service levels and activities. In addition, Departments link their proposed budgets to the strategic goals adopted in December of 2013.
- D. Department Heads review their budgets with the Budget Team comprised of the Assistant Finance Director and City Administrator. The Budget Team reviews Department budgets in light of major increases, new programs, and to ensure the Departments complied with the budgetary guidelines for the year. The Budget Team also reviews the departmental budgets for mistakes and accuracy in calculation of their requests. Finally, the Budget Team reviews the Department requests to determine if certain requests achieve overall strategic goals approved in December of 2013. Department Heads will make any necessary changes recommended by the Budget Team and re-submit their revised budgets to the Finance Director.
- 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 Finance Director formulates revenue projections by fund. Revenue forecasts are one of the most important steps in the budget process because it can determine the ultimate level of spending.
- H. The Budget Team reviews final Department requests in light of revenue considerations.

- I. Once the City Administrator reviews all Departmental budget requests, the proposed FY 2017 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 49% of the City's General Fund budget. All revisions and changes resulting from these meetings will be incorporated in the final proposed FY 2017 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.
- 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 2017 Budget will be filed with the DuPage County Clerk as required by State Statute within 30 days of adoption.
- O. The FY 2017 Budget must be filed with the GFOA within 90 days of City Council approval for the Distinguished Budget Presentation Award System.

City of Oakbrook Terrace

Fiscal Year 2017 Personnel and Position Schedule

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

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

Executive Management Department

City Administrator (1.0)
Deputy Clerk/Administrative Assistant (1.0)
Assistant to the Mayor and Administrator (1.0)

Office/Accounting Assistant (.5)

Police Department

Chief (1.0)
Deputy Chief (1.0)
Sergeants (4.0)
Patrol Officers (14.0)
Records Supervisor (1.0)
Community Service Officer (1.0)
Records Specialists (2.0)

Office Assistants (2.1)

Building & Zoning Department

Building and Zoning Administrator (1.0)
Building and Zoning Administrative Secretary (1.0)
Assistant To The Building and Zoning Administrator (1.0)

Public Services Department – Streets Division

Public Services Director (0.50)
Maintenance Workers (3.0)

Summer Help (.28)

Finance Department

Assistant Finance Director (1.0)
Finance Assistant (1.0)

Public Services Department – Water Division

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

Office/Accounting Assistant (0.25)

* FTE = Full-Time Equivalent

City of Oakbrook Terrace, Illinois

Fiscal Year 2017 Personnel Summary Schedule

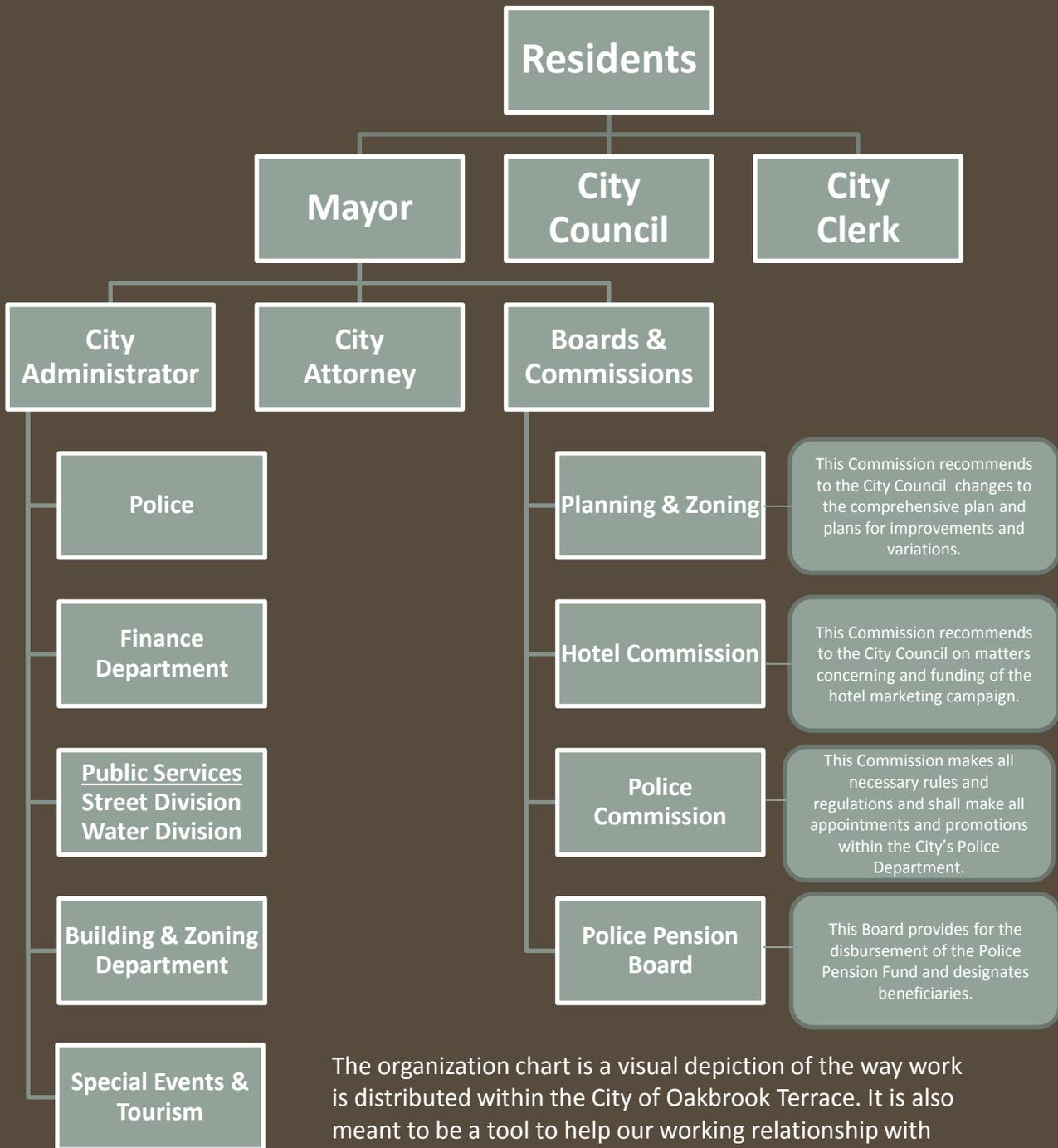
	Authorized 2014-2015	Authorized 2015-2016	Proposed 2016-2017	Adopted FY 2016-2017 Base Salary	
<u>GENERAL FUND - Full-Time Positions</u>					
City Administrator	1	1	1	\$ 117,670	
Assistant to the Mayor and Administrator	1	1	1	78,680	
Deputy Clerk/Administrative Assistant	0	0	1	71,110	(1)
Special Events Clerk	1	1	0		(2)
Public Services Director	0.5	0.5	0.5	58,122	
Maintenance Worker II	3	3	3	201,027	
Building and Zoning Administrator	1	1	1	108,039	
Building and Zoning Administrative Secretary	1	1	1	43,227	
Assistant to the Building and Zoning Administrator	0	0	1	53,768	(3)
Assistant Finance Director	1	1	1	81,453	
Finance Assistant	0	0	1	61,954	(4)
Chief of Police	1	1	1	128,551	
Deputy Chief of Police	1	1	1	112,796	
Police Sergeant	4	4	4	422,320	
Police Officer	14	14	14	1,181,609	
Records Supervisor	1	1	1	71,110	
Community Service Officer	1	1	1	46,470	
Police Records Specialist	2	2	2	109,398	
<u>WATER FUND - Full-Time Positions</u>					
Public Services Director	0.5	0.5	0.5	58,122	
Water Operator	2	2	2	142,221	
Total Full-Time Employees	36	36	38	\$ 3,147,649	
<u>GENERAL FUND - Part-Time Positions</u>					
Deputy City Clerk/Office Assistant	1	1	0		(1)
Office/Accounting Assistant	0	0.5	0.5	12,497	(5)
Seasonal Employee	2	2	2	88,178	
Office Assistant - Police	8	8	8	2,151	
Office Assistant - Building & Zoning	1	1	0		(3)
<u>WATER FUND - Part-Time Positions</u>					
Office/Accounting Assistant	0	1	0.5	12,497	(5)
Total Part-Time Employees	12	12.5	10.5	\$ 115,322	

Total Salaries \$ 3,262,971

Notes:

- (1) The Part-time Deputy Clerk position becomes Full-time for FY 2017.
- (2) The Special Events Clerk position was replaced with the Deputy Clerk/Administrative Assistant position in FY 2017.
- (3) The Part-time Building and Zoning Assistant position was changed to full-time for FY 2017.
- (4) The Finance Assistant position from prior years was reinstated.
- (5) The Part-time Accounting Assistant position was created in July of 2015 and replaces the former outsourcing of the Utility Billing function. This position will also provide front counter and clerical assistance.

City of Oakbrook Terrace Organization Chart Fiscal Year Ended April 30, 2017



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
2016-2017 PROPOSED BUDGET
ALL FUND SUMMARY OF REVENUES/EXPENDITURES
AND
CHANGES IN FUND BALANCE**

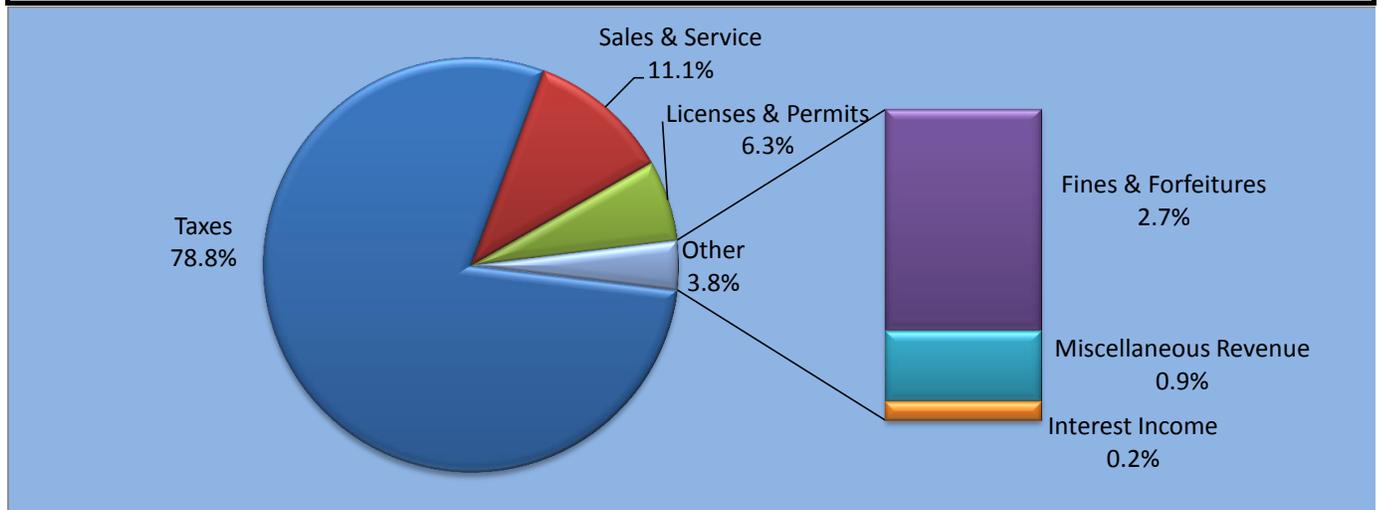
FUND	Actual 13/14	Actual 14/15	Budget 15/16	Projected Year End 15/16	Adopted Budget 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Est To Adopted
GENERAL							
Beginning Balance	4,586,623	5,195,478	5,624,708	5,624,708	5,999,429	6.7%	6.7%
Revenues	6,807,648	7,200,624	7,319,416	7,399,000	7,522,847	2.8%	1.7%
Expenses	6,198,793	6,771,395	7,290,392	7,024,279	7,522,847	3.2%	7.1%
Difference	608,855	429,229	29,024	374,721	-	-100.0%	-100.0%
Ending Balance	5,195,478	5,624,708	5,653,732	5,999,429	5,942,258	5.1%	-1.0%
WATER							
Beginning Balance	4,450,309	4,540,769	4,830,135	4,830,135	4,867,894	0.8%	0.8%
Revenues	1,213,958	1,444,914	1,470,600	1,477,610	1,272,960	-13.4%	-13.9%
Expenses*	1,123,498	1,155,548	1,331,302	1,439,851	1,246,275	-6.4%	-13.4%
Difference	90,460	289,366	139,298	37,759	26,685	-80.8%	-29.3%
Ending Balance**	4,540,769	4,830,135	4,969,433	4,867,894	4,894,579	-1.5%	0.5%
MOTOR FUEL TAX							
Beginning Balance	422,066	423,334	444,445	444,445	461,208	3.8%	3.8%
Revenues	63,114	72,728	51,300	55,557	55,771	8.7%	0.4%
Expenses	61,846	51,617	61,205	38,794	62,000	1.3%	59.8%
Difference	1,268	21,111	(9,905)	16,763	(6,229)	-37.1%	-137.2%
Ending Balance	423,334	444,445	434,540	461,208	454,979	4.7%	-1.4%
TOTAL BUSINESS DISTRICT							
Beginning Balance	495,567	549,704	525,854	525,854	509,156	-3.2%	-3.2%
Revenues	750,907	435,388	430,350	461,893	462,320	7.4%	0.1%
Expenses	696,770	459,238	478,591	478,591	507,991	6.1%	6.1%
Difference	54,137	(23,850)	(48,241)	(16,698)	(45,671)	-5.3%	173.5%
Ending Balance	549,704	525,854	477,613	509,156	463,485	-3.0%	-9.0%
CAPITAL IMPROVEMENTS							
Beginning Balance	7,854,559	7,089,037	4,031,837	4,031,837	545,086	-86.5%	-86.5%
Revenues	5,299,484	1,668,399	1,667,000	1,691,735	1,687,200	1.2%	-0.3%
Expenses	6,065,011	4,725,600	5,303,950	5,178,486	757,688	-85.7%	-85.4%
Difference	(765,527)	(3,057,201)	(3,636,950)	(3,486,751)	929,512	-125.6%	-126.7%
Ending Balance	7,089,037	4,031,837	394,888	545,086	1,474,598	273.4%	170.5%
TOTAL ALL FUNDS							
BEGINNING FUND BALANCE	\$ 17,809,124	\$ 17,798,322	\$ 15,456,979	\$ 15,456,979	\$ 12,382,773	-19.9%	-19.9%
TOTAL REVENUES	14,135,111	10,822,053	10,938,666	11,085,795	11,001,098	0.6%	-0.8%
TOTAL EXPENSES	14,145,918	13,163,398	14,465,440	14,160,001	10,096,801	-30.2%	-28.7%
DIFFERENCE	(10,807)	(2,341,345)	(3,526,774)	(3,074,206)	904,297	-125.6%	-129.4%
ENDING FUND BALANCES	\$ 17,798,322	\$ 15,456,979	\$ 11,930,206	\$ 12,382,773	\$ 13,229,899	10.9%	6.8%

*Expenses include depreciation for comparison purposes.

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

All Fund Revenue Summary Fiscal Year 2016-2017 Adopted Budget

	General Fund	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Taxes	6,193,821	1,681,000	461,920	55,271	280,000	8,672,012
Sales & Service	241,700				975,650	1,217,350
Licenses & Permits	697,305					697,305
Fines & Forfeitures	279,950				15,000	294,950
Miscellaneous Revenue	92,071				2,310	94,381
Interest Income	18,000	6,200	400	500		25,100
Totals	\$ 7,522,847	\$ 1,687,200	\$ 462,320	\$ 55,771	\$ 1,272,960	\$ 11,001,098

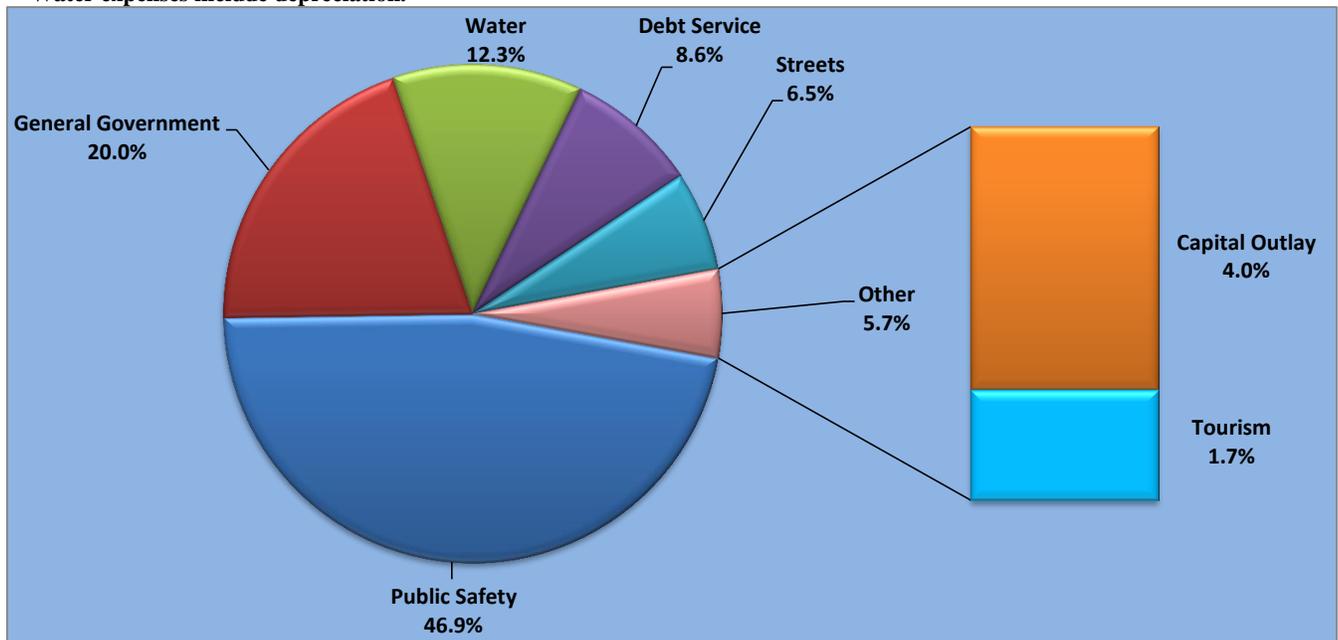


Taxes represent 78.7% of total revenues for Fiscal Year 2016-17.

All Fund Expenditure/Expense Summary Fiscal Year 2016-2017 Adopted Budget

	General Fund	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Capital Outlay		\$ 403,500				\$ 403,500
Public Safety	4,738,522					4,738,522
General Government	2,022,389					2,022,389
Debt Service		354,188	507,991			862,179
Public Services - Streets	592,820			62,000		654,820
Public Services - Water*					1,246,275	1,246,275
Tourism	169,116					169,116
Totals	\$ 7,522,847	\$ 757,688	\$ 507,991	\$ 62,000	\$ 1,246,275	\$ 10,096,801

*Water expenses include depreciation.



Public Safety represents 47.5% of all Fiscal Year 2016/17 expenditures.

City of Oakbrook Terrace, Illinois

Comparison of Revenues

Description	Actual FY 2015	Amended Budget FY 2016	Estimated Revenues FY 2016	Adopted Budget FY 2017	% Change From FY 16 Estimate
Taxes					
Property - Corporate	\$ 151,512	\$ 13,132	\$ 13,425	\$ -	-100.0%
Property - Police Pension	755,538	910,055	912,645	934,836	2.4%
Sales Taxes	1,806,722	1,784,777	1,855,000	1,855,000	0.0%
Use Tax	44,014	41,400	47,375	50,149	5.9%
Electric Utility Taxes		150,000	150,000	150,000	0.0%
Telecommunication Utility Taxes	800,514	879,000	668,000	668,000	0.0%
Income Tax	214,991	211,300	224,070	217,668	-2.9%
Replacement Tax	3,345	3,132	3,560	3,480	-2.2%
Road and Bridge Tax	449	450	2,236	2,300	2.9%
Amusement Tax	214,977	187,000	240,300	242,000	0.7%
Video Gaming	107,300	107,000	130,000	130,000	0.0%
Off-Track Betting Tax	192,840	182,000	171,000	245,388	43.5%
Hotel/Motel Tax	1,549,147	1,510,000	1,620,000	1,620,000	0.0%
Hotel/Motel Extended	81,922	81,300	75,000	75,000	0.0%
Licenses and Permits					
Liquor License	107,190	105,000	93,840	87,520	-6.7%
Business Licenses	135,098	137,000	130,000	130,000	0.0%
Massage Licenses	500	2,000	1,500	1,500	0.0%
Bus. Registration Fee	5,100	5,400	4,500	4,500	0.0%
Contractor Registration Fee	16,750	19,500	26,000	26,000	0.0%
Video Gaming License	33,700	28,600	43,900	49,000	11.6%
Other Licenses	17,125	18,000	17,125	17,125	0.0%
Franchise Fees	70,789	71,400	73,620	76,560	4.0%
Building Permits	262,032	250,000	350,000	305,000	-12.9%
Other Permits	100	100	100	100	0.0%
Fines and Fofeitures					
Tickets	11,243	8,500	12,000	12,000	0.0%
Towing Fees	76,500	89,000	49,000	62,500	27.6%
Court Fines	170,317	163,000	162,000	162,000	0.0%
Admin Adjud. Fees	2,750	2,000	500	500	0.0%
Business License Registration Penalty	1,560	2,000	1,600	1,600	0.0%
E-Citation Tickets	2,055	2,000	2,050	2,050	0.0%
DUI Tech Fees	42,138	50,000	38,800	38,800	0.0%
State Forfeiture	2,171	5,000	500	500	0.0%
Sales and Service					
Library Fees	4,331	5,000	4,500	4,500	0.0%
Rental Inspection Fees	6,750	9,500	7,350	13,000	76.9%
Rental Inspection Penalties				3,000	DNA
Zoning Fees	52,767	32,300	11,000	11,000	0.0%
Report Fees	1,545	1,500	1,500	1,500	0.0%
Charges for Services	5,060	3,800	5,000	5,000	0.0%
Digital Sign Fees	90,000	90,000	90,000	90,000	0.0%
Antennae Income	103,088	108,300	108,300	113,700	5.0%
Miscellaneous Revenue					
Recreation Fees	470	570	500	500	0.0%
Auction Proceeds	900	2,000	2,700	2,000	-25.9%
Investment Income	12,908	15,000	19,500	18,000	-7.7%
Miscellaneous Revenue	7,644	7,000	7,500	7,500	0.0%
July 4th Sponsor	19,550	20,000	18,750	20,000	6.7%
Best Practice Management Fee	2,047				DNA
Dept. Justice Vest Reimbursement	2,427				DNA
IL Safe Highway Reimbursement	10,747	5,400			DNA
IPRF Safety Grant			2,754	4,900	77.9%
Fund Transfers				57,171	DNA
Total General Fund	7,200,623	7,319,416	7,399,000	7,522,847	1.7%

City of Oakbrook Terrace, Illinois

Comparison of Revenues

Description	Actual FY 2015	Amended Budget FY 2016	Estimated Revenues FY 2016	Adopted Budget FY 2017	% Change From FY 16 Estimate
Capital Improvement Fund					
Taxes					
Home Rule Sales Tax	1,663,245	1,630,000	1,681,000	1,681,000	0.0%
Miscellaneous					
Investment Income	(64,846)	37,000	10,736	6,200	-42.3%
Curb & Gutter Grant	70,000				DNA
Total Capital Improvement Fund	1,668,399	1,667,000	1,691,736	1,687,200	-0.3%
Total Business District Debt Service Accounts					
Sales Tax	333,602	328,600	352,511	352,700	0.1%
Business District Tax	50,802	52,200	56,060	56,200	0.2%
Home Rule Sales Tax	49,371	49,100	52,922	53,020	0.2%
Interest Earnings	382	450	400	400	0.0%
Miscellaneous Revenue	(60)				DNA
Total Revenues	434,097	430,350	461,893	462,320	0.1%
					DNA
Operating Transfers In	1,291				DNA
Total Business District	435,388	430,350	461,893	462,320	0.1%
Motor Fuel Tax Fund					
Motor Fuel Tax	52,298	50,800	55,057	55,271	0.4%
Illinois Jobs Now Capital Grant	19,976				DNA
Interest Earnings	454	500	500	500	0.0%
Total Motor Fuel Tax	72,728	51,300	55,557	55,771	0.4%
Water and Sewer Fund					
Taxes					
Electric Utility Tax	453,109	310,000	280,000	280,000	0.0%
Fines and Forfeitures					
Penalties/Fines	14,968	15,600	15,000	15,000	0.0%
Sales and Service					
Sale of Water	820,799	897,300	897,300	947,150	5.6%
Water Meter Sales		3,000		3,500	DNA
Tap on Fees	155,000	243,000	283,000	25,000	-91.2%
Miscellaneous Revenue					
Interest Earnings	212	200	300	300	0.0%
Miscellaneous Revenue	826	1,500	2,010	2,010	0.0%
Total Water and Sewer	1,444,914	1,470,600	1,477,610	1,272,960	-13.9%
Total Fund Revenue*	\$ 10,822,053	\$ 10,938,666	\$ 11,085,796	\$ 11,001,098	-0.8%

City of Oakbrook Terrace, Illinois

Comparison of Expenditures/Expenses

Description	Actual FY 2015	Amended Budget FY 2016	Estimated Expenditures/ Expenses FY 2016	Adopted Budget FY 2017	% Change from FY 16 Estimate
General Fund					
General Government					
Executive Management	\$ 791,492	\$ 923,586	\$ 814,843	\$ 852,310	4.6%
Building and Zoning	421,168	452,980	433,079	467,115	7.9%
Finance Department	413,626	468,138	424,212	510,464	20.3%
Economic Development	168,746	186,066	192,500	192,500	0.0%
Subtotal	1,795,032	2,030,770	1,864,634	2,022,389	8.5%
Public Safety					
Police Department	4,183,571	4,511,741	4,416,192	4,724,387	7.0%
Police Commission	8,688	19,135	16,449	14,135	-14.1%
Subtotal	4,192,259	4,530,876	4,432,641	4,738,522	6.9%
Public Services - Street Division	582,589	563,289	558,055	592,820	6.2%
Culture & Recreation					
Tourism	201,514	165,457	168,949	169,116	0.1%
Total General Fund	6,771,395	7,290,392	7,024,279	7,522,847	7.1%
Capital Improvement Fund					
Capital Outlay	4,375,050	4,951,312	4,825,848	403,500	-91.6%
Debt Service	350,550	352,638	352,638	354,188	0.4%
Total Capital Improvement Fund	4,725,600	5,303,950	5,178,486	757,688	-85.4%
Total Business District Funds	459,238	478,591	478,591	507,991	6.1%
Motor Fuel Tax Fund	51,617	61,205	38,794	62,000	59.8%
Water Fund*	1,155,548	1,331,302	1,439,851	1,246,275	-13.4%
Total Fund Expenditures	\$ 13,163,398	\$ 14,465,440	\$ 14,160,001	\$ 10,096,801	-28.7%

*Includes actual depreciation expense for FY 2015 and estimated depreciation for FY 16 and FY 17.

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, 2017

Description	General Fund	Capital Improvement Fund	Total Bus. Dist. Funds	Special Revenue Motor Fuel Tax Fund	Totals	% of Total
Revenue						
Local Taxes	4,065,224	\$ 1,681,000	\$ 109,220		\$ 5,855,444	60%
Intergovernmental	2,128,597		352,700	55,271	2,536,568	26%
Licenses & Permits	697,305				697,305	7%
Fines & Forfeits	279,950				279,950	3%
Charges for Services	241,700				241,700	2%
Investment Income	18,000	6,200	400	500	25,100	0%
Miscellaneous	92,071				92,071	1%
Total Revenue	7,522,847	1,687,200	462,320	55,771	9,728,138	100%
Expenditures						
Current						
General Government	2,022,389				2,022,389	23%
Public Safety	4,738,522				4,738,522	54%
Public Services	592,820			62,000	654,820	7%
Tourism	169,116				169,116	2%
Capital Outlay		403,500			403,500	5%
Debt Service		354,188	507,991		862,179	10%
Total Expenditures	7,522,847	757,688	507,991	62,000	8,850,526	100%
Excess (Deficiency) of Revenue Over Expenditures	-	929,512	(45,671)	(6,229)	877,612	
Fund Balances						
Beginning May 1 - Projected	5,999,429	545,087	509,156	461,208	7,514,880	
Less: Transfer-In of Fund Balance for Police Pension	(57,171)				(57,171)	
Ending April 30 - Projected	\$ 5,942,258	\$ 1,474,599	\$ 463,485	\$ 454,979	\$ 8,335,321	

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, 2016

Description	General Fund	Capital Improvement Fund	Total Bus. Dist. Funds	Special Revenue		Totals	% of Total
				Motor Fuel Tax Fund			
Revenue							
Local Taxes	\$ 3,980,370	\$ 1,681,000	\$ 108,982			\$ 5,770,352	60%
Intergovernmental	2,132,241		352,511	55,057		2,539,809	26%
Licenses & Permits	740,585					740,585	8%
Fines & Forfeits	266,450					266,450	3%
Charges for Services	227,650					227,650	2%
Investment Income	19,500	10,736	400	500		31,136	0%
Miscellaneous	32,204					32,204	0%
Total Revenue	7,399,000	1,691,736	461,893	55,557		9,608,186	100%
Expenditures							
Current							
General Government	1,864,634					1,864,634	15%
Public Safety	4,432,641					4,432,641	35%
Public Services	558,055			38,794		596,849	5%
Tourism	168,949					168,949	1%
Capital Outlay		4,825,848				4,825,848	38%
Debt Service		352,638	478,591			831,229	7%
Total Expenditures	7,024,279	5,178,486	478,591	38,794		12,720,150	100%
Excess (Deficiency) of Revenue Over Expenditures	374,721	(3,486,750)	(16,698)	16,763		(3,111,964)	
Fund Balances							
Beginning May 1 - Projected	5,624,708	4,031,837	525,854	444,445		10,626,844	
Ending April 30 - Projected	\$ 5,999,429	\$ 545,087	\$ 509,156	\$ 461,208		\$ 7,514,880	

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, 2016

Description	General Fund	Capital Improvement Fund	Total Bus. Dist. Funds	Special Revenue		Totals	% of Total
				Motor Fuel Tax Fund			
Revenue							
Local Taxes	4,019,487	\$ 1,630,000	\$ 101,300			\$ 5,750,787	61%
Intergovernmental	2,041,059		328,600	50,800		2,420,459	26%
Licenses & Permits	637,000					637,000	7%
Fines & Forfeits	321,500					321,500	3%
Charges for Services	250,400					250,400	3%
Investment Income	15,000	37,000	450	500		52,950	1%
Miscellaneous	34,970					34,970	0%
Total Revenue	7,319,416	1,667,000	430,350	51,300		9,468,066	100%
Expenditures							
Current							
General Government	2,030,770					2,030,770	15%
Public Safety	4,530,876					4,530,876	34%
Public Services	563,289			61,205		624,494	5%
Tourism	165,457					165,457	1%
Capital Outlay		4,951,312				4,951,312	38%
Debt Service		352,638	478,591			831,229	6%
Total Expenditures	7,290,392	5,303,950	478,591	61,205		13,134,138	100%
Excess (Deficiency) of Revenue Over Expenditures	29,024	(3,636,950)	(48,241)	(9,905)		(3,666,072)	
Fund Balances							
Beginning May 1 - Projected	5,624,708	4,031,837	525,854	444,445		10,626,844	
Ending April 30 - Projected	\$ 5,653,732	\$ 394,887	\$ 477,613	\$ 434,540		\$ 6,960,772	

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, 2015 (prior year)

Description	General Fund	Capital Improvement Fund	Total Bus. Dist. Funds	Motor Fuel Tax Fund	Totals	% of Total
Revenue						
Local Taxes	\$ 3,853,750	\$ 1,663,245	\$ 100,173		\$ 5,617,168	60%
Intergovernmental	2,069,521	\$ 70,000	\$ 333,602	72,274	2,545,397	27%
Licenses & Permits	648,384				648,384	7%
Fines & Forfeits	308,734				308,734	3%
Charges for Services	263,542				263,542	3%
Investment Income	12,908	(64,846)	322	454	(51,162)	-1%
Miscellaneous	43,784				43,784	0%
Total Revenue	7,200,624	1,668,399	434,097	72,728	9,375,847	100%
Expenditures						
Current						
General Government	1,795,032				1,795,032	15%
Public Safety	4,192,259				4,192,259	35%
Public Services	582,589			51,617	634,206	5%
Tourism	201,514				201,514	2%
Capital Outlay		4,375,050			4,375,050	36%
Debt Service		350,550	459,238		809,788	7%
Total Expenditures	6,771,394	4,725,600	459,238	51,617	12,007,849	100%
Excess (Deficiency) of Revenue Over Expenditures	429,230	(3,057,201)	(25,141)	21,111	(2,632,001)	
Other Financing Sources (Uses)						
Operating Transfers In			1,291		1,291	
Total Other Financing Sources (Uses)	-	-	1,291	-	1,291	
Fund Balances						
Beginning May 1 - Actual	5,195,478	7,089,037	549,704	423,333	13,257,552	
Ending April 30 - Actual	\$ 5,624,708	\$ 4,031,836	\$ 525,854	\$ 444,444	\$ 10,626,842	

City of Oakbrook Terrace, Illinois

Business Type Activities - Water Fund

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

Actual FY 2014 through Proposed for FY 2017

Description	FY 2014	FY 2015	FY 2016	FY 2017	% Change
	Actual	Actual	Estimated Actual	Adopted	from FY 16 Estimate
Revenue					
Charges for Services					
User Charges	639,206	820,799	897,300	947,150	5.6%
Connection Charges	86,650	155,000	283,000	25,000	-91.2%
Water Meters	765			3,500	DNA
Penalties/Fines	11,091	14,968	15,000	15,000	0.0%
Non-Operating Revenues					
Electric Utility Tax	474,542	453,109	280,000	280,000	0.0%
Investment Income	151	212	300	300	0.0%
Miscellaneous	1,554	826	2,010	2,010	0.0%
Total Revenues	1,213,958	1,444,914	1,477,610	1,272,960	-13.9%
Expenses					
Public Services - Water Division*	1,123,498	1,155,548	1,439,851	1,246,275	-13.4%
Total Expenses	1,123,498	1,155,548	1,439,851	1,246,275	-13.4%
Net Income (Loss)	90,460	289,366	37,759	26,685	-29.3%
Net Position					
Beginning May 1 - Projected	4,450,309	4,540,769	4,830,135	4,867,893	0.8%
Ending April 30 - Projected	4,540,769	4,830,135	4,867,893	4,894,578	0.5%

*includes depreciation expenses

City of Oakbrook Terrace, Illinois

Fund Balances of Governmental Funds

Last Ten Fiscal Years

April 30, 2015

Fiscal Year	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Pre-GASB 54*										
General Fund										
Reserved										
Reserved for Prepaid Items					\$ 73,188	\$ 146,697	\$ 158,156	\$ 139,097	\$ 84,727	100,735
Reserved for Advances					47,258					
Unreserved										
Undesignated					2,813,423	2,403,203	2,471,416	3,021,372	3,267,641	2,789,029
Total General Fund					<u>2,933,869</u>	<u>2,549,900</u>	<u>2,629,572</u>	<u>3,160,469</u>	<u>3,352,368</u>	<u>2,889,764</u>
All Other Governmental Funds										
Reserved										
Reserved for Advances, Reported In:										
Capital Projects Funds					114,747	233,389	233,389	334,000	450,000	
Reserved for Business District, Reported In:										
Business District Fund					215,170					
Unreserved										
Undesignated, Reported In:										
Special Revenue Funds					453,357	439,166	446,509	423,561	382,450	301,886
Debt Service Funds					932	866	795	685	486	
Capital Projects Funds					6,246,414	5,408,160	7,428,542	4,396,154	2,829,283	2,119,802
Total All Other Governmental Funds					<u>7,030,620</u>	<u>6,081,581</u>	<u>8,109,235</u>	<u>5,154,400</u>	<u>3,662,219</u>	<u>2,421,688</u>
Total All Governmental Funds					<u>9,964,489</u>	<u>8,631,481</u>	<u>10,738,807</u>	<u>8,314,869</u>	<u>7,014,587</u>	<u>5,311,452</u>
Post GASB 54*										
General Fund										
Nonspendable										
Prepaid Items	161,489	121,216	218,118	170,937	73,188					
Inventories	35,295	38,701	39,465	48,856	47,258					
Restricted for										
DUI Equipment	62,595	55,092	133,647	77,322	74,710					
Committed to										
Storm Water Best Management Practice Fee	2,363	316								
Unassigned	5,362,966	4,980,150	4,195,393	3,437,540	2,738,713					
Total General Fund	<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>					
All Other Governmental Funds										
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	444,443	423,333	422,066	468,497	453,357					
Debt Service	527,103	549,952	154,568	1,417	932					
Committed to										
Capital Improvements	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>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>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, 2015

Fiscal Year	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Revenues										
Taxes	\$ 5,662,550	\$ 5,440,689	\$ 5,402,307	\$ 5,532,706	\$ 4,973,237	\$ 4,685,057	\$ 5,101,806	\$ 5,852,828	\$ 5,591,429	4,009,889
Intergovernmental	2,545,397	2,297,431	2,291,700	1,974,959	1,907,372	1,892,932	2,945,767	2,490,924	2,307,118	2,545,230
Charges for Services	70,453	45,743	64,715	68,487	106,232	28,140	137,560	171,929	77,370	97,968
Fines and Forfeitures	300,198	371,837	354,200	355,087	420,588	290,467	304,648	198,513	173,700	122,105
Fees, Licenses & Permits	628,094	589,650	629,869	574,476	462,675	419,880	411,601	430,229	473,434	562,567
Investment Income	(51,087)	35,816	48,278	63,953	55,909	102,989	202,274	382,993	314,405	89,834
Miscellaneous	265,638	150,232	239,978	160,478	132,180	270,808	150,855	149,111	127,138	61,789
Total Revenues	9,421,243	8,931,398	9,031,047	8,730,146	8,058,193	7,690,273	9,254,511	9,676,527	9,064,594	7,489,382
Expenditures										
General Government	1,795,041	1,607,455	5,567,822	1,773,455	5,920,592	1,916,286	2,239,643	2,176,125	1,975,590	1,793,292
Public Safety	4,192,260	3,774,995	3,404,047	3,399,733	3,262,270	3,353,372	3,245,716	3,131,380	3,104,227	2,792,027
Public Services	634,206	618,875	541,423	566,274	538,731	630,563	671,848	665,446	670,079	572,668
Tourism	201,514	259,324	232,400	228,438	209,778	240,097	248,734	260,259	254,793	276,360
Capital Outlay	4,375,050	2,059,131	578,538	439,030	231,173	2,502,208	4,922,916	1,702,874	1,209,570	223,267
Debt Service										
Principal	465,000	405,000	200,000	520,000	465,000	872,683	366,790	350,650	340,080	304,462
Interest	389,230	393,859	420,717	380,996	323,137	282,390	129,527	89,511	95,961	86,610
Total Expenditures	12,052,301	9,118,639	10,944,947	7,307,926	10,950,681	9,797,599	11,825,174	8,376,245	7,650,300	6,048,686
Excess (Deficiency) of Revenues over Expenditures	(2,631,058)	(187,241)	(1,913,900)	1,422,220	(2,892,488)	(2,107,326)	(2,570,663)	1,300,282	1,414,294	1,440,696
Other Financing Sources (Uses)										
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	288,841	
Transfers Out	(1,291)	(341,161)	(27,594)	(284,098)			(5,399)	(600,000)		
Total Other Financing Sources (Uses)		86,066	3,885,864		4,227,146		4,994,601		288,841	-
Net Change in Fund Balance	(2,631,058)	(101,175)	1,971,964	1,422,220	1,334,658	(2,107,326)	2,423,938	1,300,282	1,703,135	1,440,696
Debt Service as a Percentage of Noncapital Expenditures										
Total Expenditures	12,052,301	9,118,639	10,944,947	7,307,926	10,950,681	9,797,599	11,825,174	8,376,245	7,650,300	6,048,686
Less Capital Outlay	(4,403,834)	(2,113,972)	(560,426)	(367,031)	(150,387)	(2,353,199)	(4,831,961)	(1,551,794)	(1,239,005)	(223,267)
Net Noncapital Expenditures	7,648,467	7,004,667	10,384,521	6,940,895	10,800,294	7,444,400	6,993,213	6,824,451	6,411,295	5,825,419
Total Debt Service	854,230	798,859	620,717	900,996	788,137	1,155,073	496,317	440,161	436,041	391,072
Percentage of Debt Service to Noncapital Expenditures	11.17%	11.40%	5.98%	12.98%	7.30%	15.52%	7.10%	6.45%	6.80%	6.71%
Percentage of Debt Service to Capital Expenditures	19.40%	37.79%	110.76%	245.48%	524.07%	49.09%	10.27%	28.36%	35.19%	175.16%

Data Source - Audited Financial Statements

For the fiscal year ended April 30, 2015, total General Fund revenues were \$7.2 million, representing a slight increase of \$392,976 from fiscal year 2014. For the current fiscal year ending April 30, 2016, General Fund revenues are estimated to be \$7.4 million. For fiscal year 2017 projected revenues are \$7,522,847, representing an increase of \$47,634 over the current year.

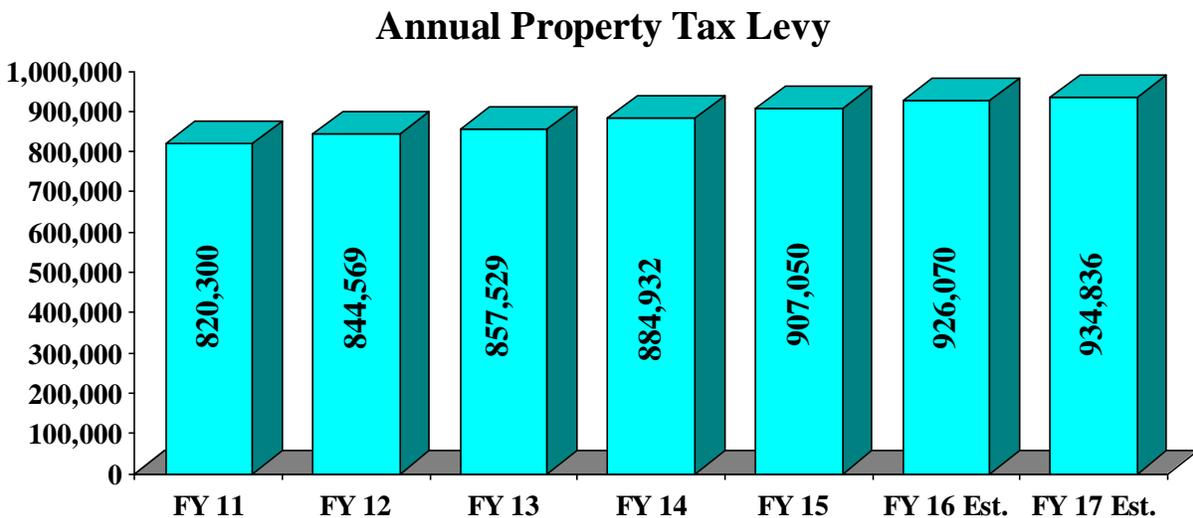
Real Estate Property Taxes: Unlike many municipalities, property taxes are not the largest single revenue source the City receives. Historically, the City has levied two (2) property taxes including one for the General Fund and one for the City’s contribution to the Police Pension Fund. However beginning in FY 2017, the City will have only one levy for the police pension contribution. The 2015 General Fund property tax levy went from \$13,132 last year to \$0 this year. This decrease was required because the 2015 Police Pension contribution requirement went from \$910,055 to \$992,007, resulting in an increase of \$81,952.

The actuarial recommended amount of \$992,007 exceeds the amount that can be levied under the City’s own mandated Property Tax Cap by \$57,171. Accordingly, the City will only be levying \$934,836. In order to comply with the Property Tax Cap, the City had no other choice but to no longer levy a property tax for the General Fund, and to transfer in a portion of the General Fund’s fund balance to make up the difference for the actuary’s recommendation. The City will no longer be able to rely on property taxes as a key revenue source for non-pension related expenditures.

Fiscal year 2015 corporate property taxes represented \$151,512, or 2% of all General Fund revenues while. Police Pension property taxes were \$755,538. Combined property tax revenue for fiscal year 2015 was \$907,050, representing a 2% increase over fiscal year 2014.

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 2015 levy was .8%, plus any capture from new property growth. The 2014 levy was \$934,836 of which the City will receive actual property taxes for in fiscal year 2017.

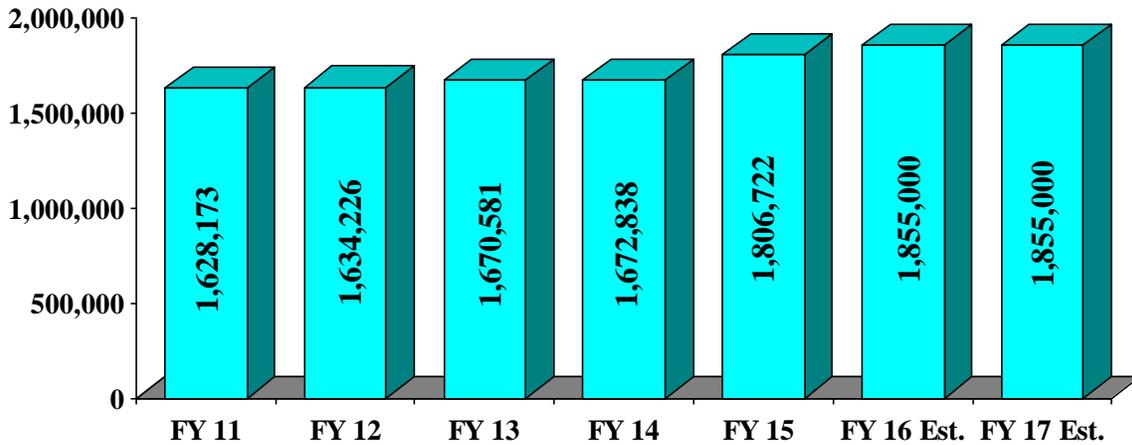
The chart below reflects both components of the property tax levy including the General Fund and Police Pension Fund amounts.



Sales Tax: The City’s share of the State sales tax (1%) represents the single largest revenue source in the General Fund. The sales tax is collected by the State and distributed back to the municipalities on a point of sale basis. For the fiscal year ended April 30, 2015, sales tax totaled \$1,806,722 or 25% of total General Fund revenues. All general purchases of goods in the City are taxed at a rate of 8.25%, with proceeds shared by the State, DuPage County, Regional Transportation Authority, and other local governments, and the City. This rate includes the City’s 1% home rule sales tax initiated in 2006, for certain goods, excluding groceries, drugs and vehicle sales.

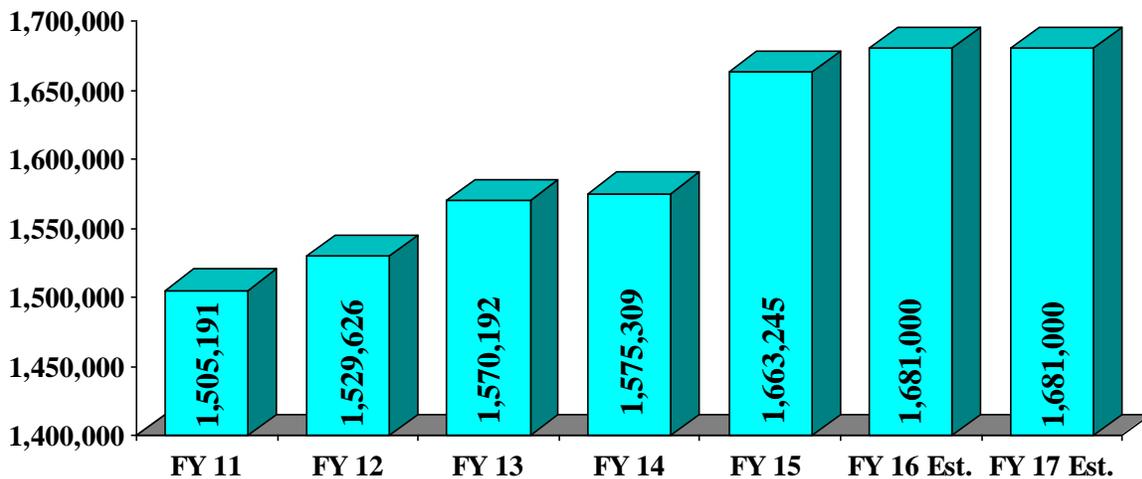
The chart below illustrates actual sales tax collections in the General Fund for the past five (5) years with an estimate of \$1,855,000 for FY 2016 and the same amount for FY 2017, which is \$48,278 more than last year’s actual.

Sales Tax Collections



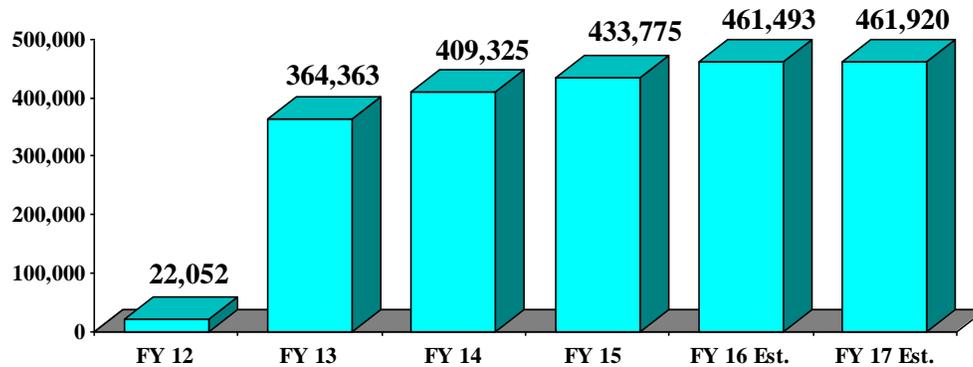
Home Rule Sales Tax: Pursuant to Council direction, the revenue from the home rule sales tax will be allocated to the Capital Improvement Fund, not the General Fund. The chart below reflects the actual home rule sales taxes received for the past five (5) years as well as an estimate for FY 2016 and FY 2017. The projected home rule sales tax for FY 2016 is \$1,681,000 and the same amount for FY 2017.

Home Rule Sales Tax Collections



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 2015 and estimates for FY 2016 and FY 2017.

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

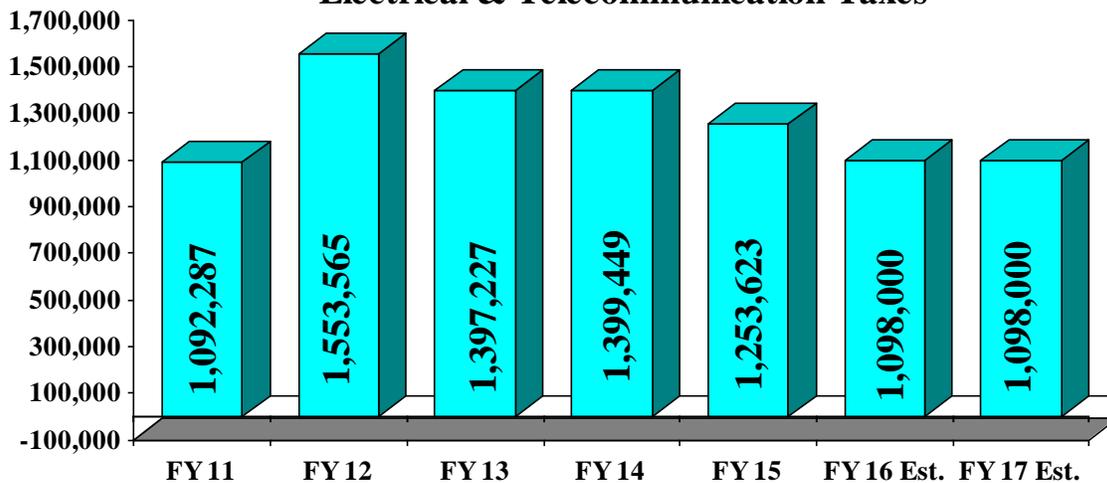


Utility (Electric) / Telecommunication Tax: A 5% tax is imposed on the consumers of electricity within the corporate limits of the City. Prior to FY 2013, all electric utility tax receipts were allocated to the Capital Improvement Fund to help pay for debt service and capital expenditures. However, in 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. New for FY 2016, is the reallocation of \$150,000 in electric utility taxes to the General Fund to supplement the loss of corporate property taxes discussed earlier. This reallocation is permanent 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 2015 totaled \$1,253,623. Of that total, \$800,514 was received in the General Fund representing the telecommunications portion, and \$453,109 was allocated to the Water Fund, representing the electrical portion. Included in the chart below, is a combination of electric utility tax and telecommunication tax. Estimates for FY 2016 equal \$1,098,000 and the projection for FY 2017 is the same.

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 2015 were \$214,991. The City expects an increase in State Income Tax for FY 2016 with \$224,070 estimated; this increase is based upon IML projections. The IML expects income taxes to slightly decrease in FY 2017 with \$217,668 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 2015 totaled \$52,298 and are estimated at \$55,057 for FY 2016 and \$55,271 for FY 2017. Back in FY 2011, the City began using MFT funds to pay for snow removal labor and materials. This practice continues through FY 2017.

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 \$135,098 and liquor licenses generating \$107,190 for FY 2015. Building Permit fees generated \$262,032 in FY 2015. This revenue source can fluctuate greatly from year to year depending on the level of building activity. The Building Permit estimated revenue for FY 2016 is \$350,000. The significant increase of \$87,968 or 33.6% over FY 2015 is due to an extensive remodeling project at the Joint Commission and other interior office remodeling projects throughout the City. In FY 2017, \$305,000 is projected for building permit revenue.

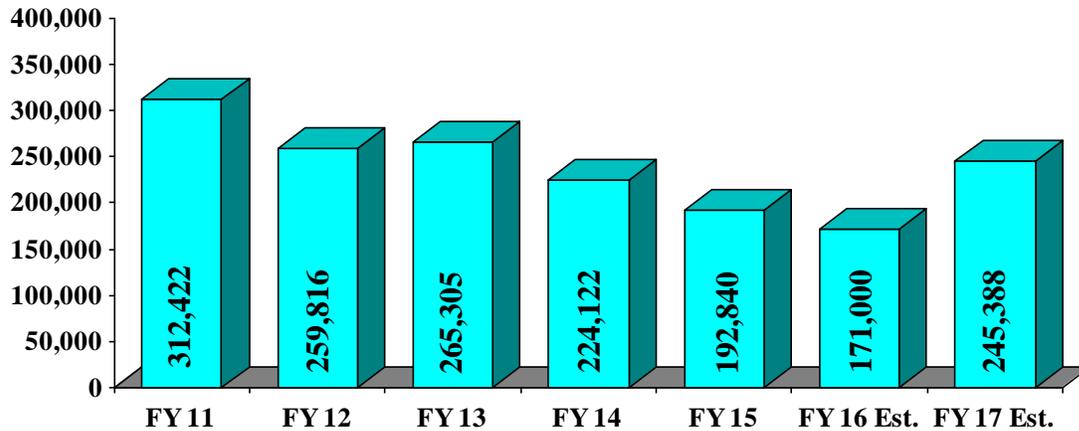
Amusement Tax: The Council reduced the Amusement Tax from 5% to 4% in October of 2011. The Amusement Tax was previously increased from 1% to 5% back in November of 2008. Amusement Taxes totaled \$214,977 in FY 2015 representing a 13% or \$24,704 increase from FY 2014. Amusement Tax receipts for FY 2016 are estimated to be \$240,300 and \$242,000 for FY 2017. The City collects the Amusement Tax from Drury Lane Theater, Jus Fun Amusements, and Redbox. On October 1, 2016 the Amusement Tax rate reverts back to 5%.

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 2015, the City collected \$76,500 in towing fees representing decrease of \$45,298 less than last year. In FY 2016 Administrative Towing revenues are expected to be \$49,000 and \$62,500 for FY 2017.

Video Gaming Taxes & Licenses: Back in April of 2012, the Council approved video gaming. In FY 2013 the first video gaming taxes and licensing fees were received totaling \$11,706, increased to \$47,941 in FY 2014, and \$141,000 in FY 2015. Now the City has 10 establishments and 48 machines offering video gaming. For FY 2016 the City projects \$173,900 in video gaming taxes and licenses and \$179,000 in FY 2017.

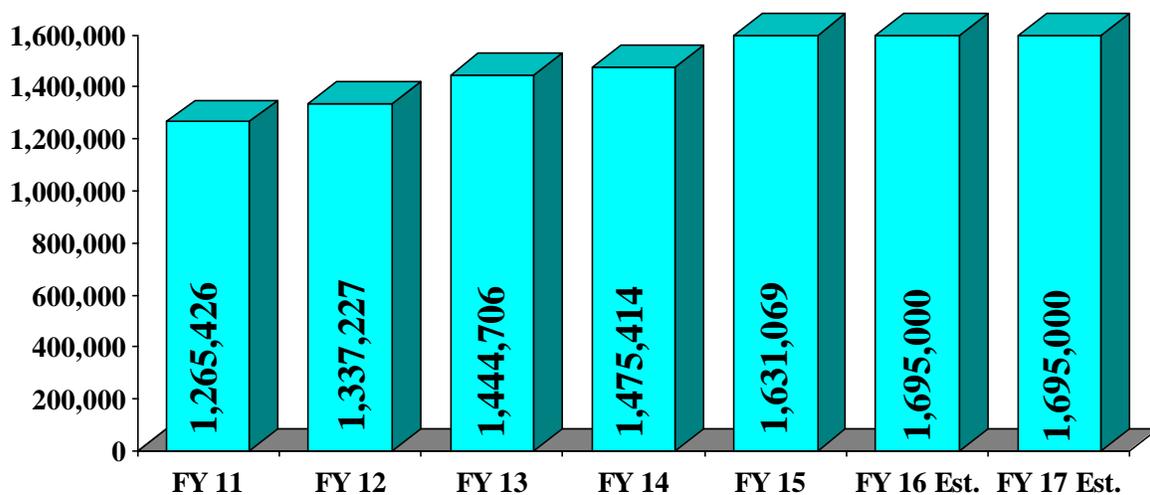
Off-Track Betting (OTB) Host Fee: The local OTB host fee is set at a rate of one percent (1%) of gambling revenue by State law. For FY 2015, it generated \$192,840 in revenue for the City, which was \$31,282 lower than the prior year. The chart below illustrates actual host fee receipts for the past five (5) fiscal years, and the estimates for FY 2016 and FY 2017. In February of 2016, Hawthorne Race Track assumed ownership of the OTB facility. Hawthorne plans to extensively remodel the facility. The City hopes that under the new management the OTB host fees will increase.

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 second largest source of General Fund revenue, only behind the local share of the State sales tax. The Extended Stay Tax came into effect as of June 1, 2006. For FY 2015, the hotel/motel taxes combined generated \$1,631,069 or 23% of total General Fund revenues and increased by \$155,655 over FY 2014. For FY 2016, the City is estimating the total from both taxes to be at \$1.695 million, and the same amount for FY 2017. In FY 2016, the City collected \$76,213 for the settlement on the online hotel tax lawsuit.

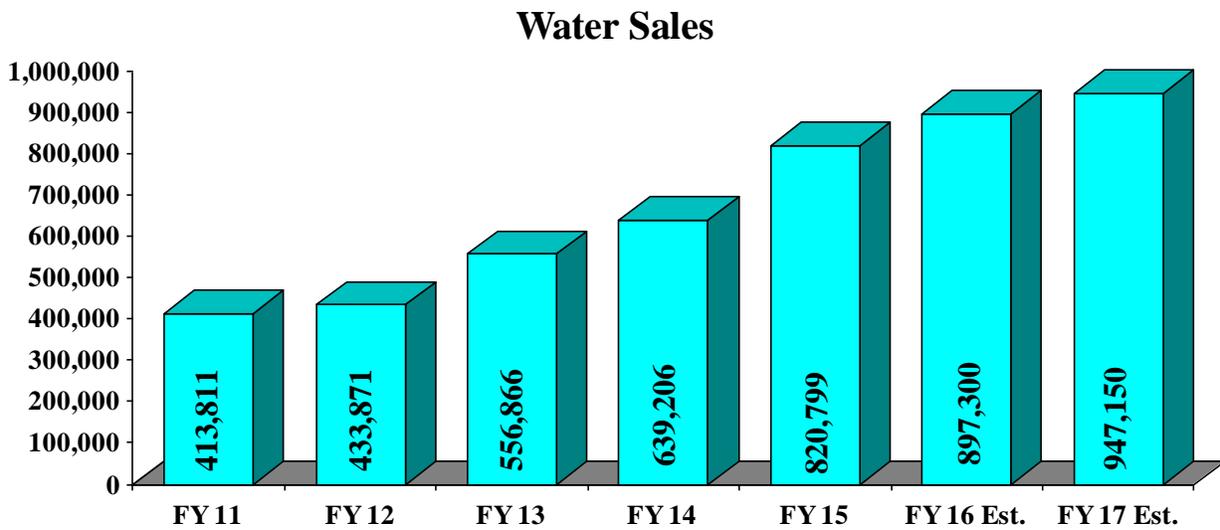
Hotel and Extended Stay Taxes



Water Sales: These user charges fund the cost of supplying and distributing potable water to certain residents and businesses within the community. The water rate has been established to cover the cost of obtaining a monthly allotment of Lake Michigan water from the DuPage Water Commission, and general water operations, but not debt service payments. Water revenue from user charges totaled \$820,799 for FY 2015. Revenues from the sale of water are estimated at \$897,300 for FY 2016 and \$947,150 for FY 2017.

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 2016 and FY 2017.

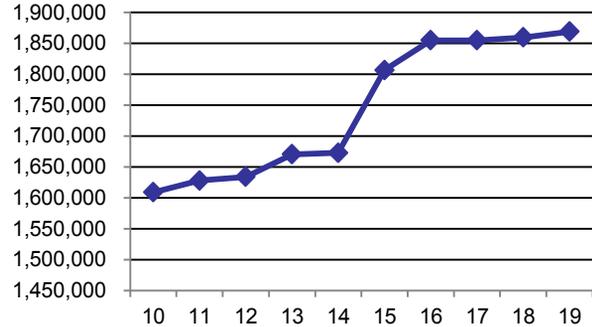


City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

FY	Sales Tax	% Change
10	1,609,092	-6.63%
11	1,628,173	1.19%
12	1,634,226	0.37%
13	1,670,581	2.22%
14	1,672,838	0.14%
15	1,806,722	8.00%
16	1,855,000	2.67%
17	1,855,000	0.00%
18	1,859,638	0.25%
19	1,868,936	0.50%

Sales Tax

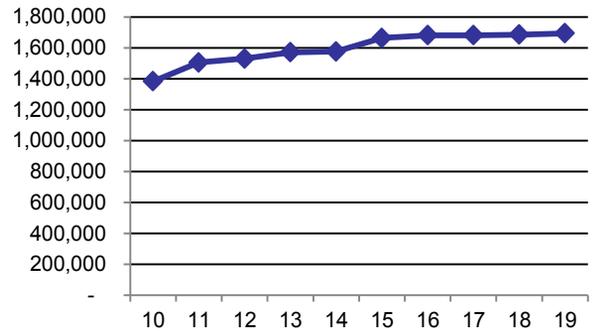


- a. **Fiscal Year 2015:** Sales taxes increased by \$133,884 or 8% over the prior year, which is highest percentage increase in the last 10 years.
- b. **Fiscal Year 2016:** Sales tax expected to increase by almost 2.7% or \$48,278 from FY 2015, based upon actual year to date receipts received. The City is still behind the pre-recession amount of \$2.1 million in 2008.
- b. **Fiscal Years 2017 - 2019:** Sales taxes projected to remain flat in FY 2017 and a slight increase of .25% in FY 2018 and .5% in FY 2019. Sales taxes are expected to continue to increase and exceed recessionary amounts.

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
10	883,380	500,000	1,383,380	-13.49%
11	1,044,716	460,475	1,505,191	8.81%
12	1,245,528	284,098	1,529,626	1.62%
13	1,570,192		1,570,192	2.65%
14	1,575,309		1,575,309	0.33%
15	1,663,245		1,663,245	5.58%
16	1,681,000		1,681,000	1.07%
17	1,681,000		1,681,000	0.00%
18	1,685,203		1,685,203	0.25%
19	1,693,629		1,693,629	0.50%



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

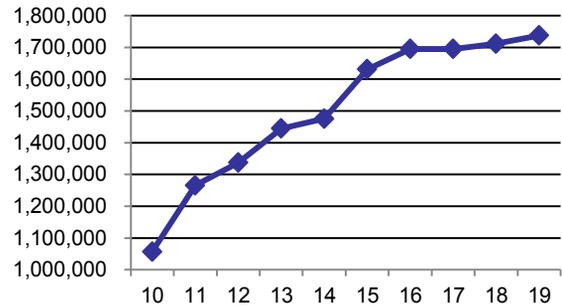
- a. **Fiscal Year 2015:** Home Rule Sales Taxes increased by 5.6%
- b. **Fiscal Year 2016:** Increase of 1% or \$17,755 expected.
- c. **Fiscal Year 2017:** Taxes expected to remain flat.
- d. **Fiscal Years 2018 & 2019:** Home Rule Sales taxes are gradually inching towards pre-recession amounts from FY 2008 when \$1.9 million was collected.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Hotel/Motel & Extended Stay Taxes

FY	Hotel/Motel (6%)	Extended (6%)	Total	% Change
10	1,010,571	46,260	1,056,831	-19.52%
11	1,139,815	125,611	1,265,426	19.74%
12	1,193,706	143,521	1,337,227	5.67%
13	1,388,558	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	1,620,000	75,000	1,695,000	3.92%
17	1,620,000	75,000	1,695,000	0.00%
18	1,636,200	75,750	1,711,950	1.00%
19	1,660,743	76,886	1,737,629	1.50%

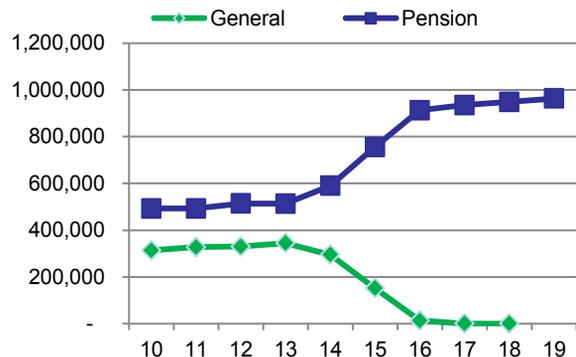


- a. **Fiscal Year 2010:** Hotel and Motel taxes drastically declined from \$1.6 million in FY 2008 to \$1 million in FY 2010. The travel industry suffered significant losses due to the recession that began in the fall of 2008.
- b. **Fiscal Years 2011-2015:** Hotel and Motel Taxes increased by almost 20% in FY 2011, 6% in FY 2012, 8% in FY 2013, 2% in FY 2014, and almost 11% in FY 2015.
- c. **Fiscal Years 2016 - 2019:** Revenues are estimated to increase by almost 4% or \$63,931 in FY 2016 and will have modest gains in FY 2018 through 2019. Projected revenues are exceeding the FY 2008 pre-recession amount of \$1.6 million. The FY 2016 – 2019 projections include for the first time the estimated taxes from the online hotel companies such as Priceline.

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
10	313,759	492,914	806,673	7.08%
11	327,358	492,943	820,300	1.69%
12	330,288	514,281	844,569	2.96%
13	344,447	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	13,425	912,645	926,070	2.10%
17	-	934,836	934,836	0.95%
18	-	948,859	948,859	1.50%
19	-	963,091	963,091	1.50%



- a. **Fiscal Year 2017:** Property taxes are estimated to increase by .95%. 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 \$334,020. Also, the CPI for tax cap purposes was established at 8%.

The police pension actuarial recommendation was higher for FY 2016 and FY 2017. The City can only increase the entire levy by the CPI, so the General Fund must absorb the revenue hit going forward. Accordingly, the General Fund is not expected to receive any property taxes in the future.

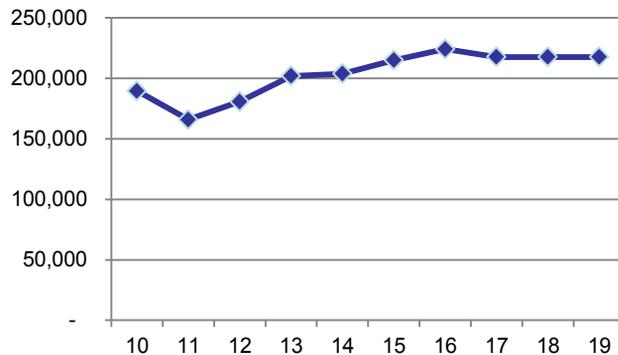
Home rule units have an unlimited ability to levy property taxes for all city services. Even though home rule units have unlimited property taxing power, the City Council has chosen to implement the Illinois Tax Cap law (which applies to non-home rule units). Accordingly, the City Council limits levy increases to the Consumer Price Index (CPI) or five percent (5%) whichever is less. In FY 2015 and FY 2016, the Police Pension comprised a larger portion of the levy due to the actuarial reports, which recommended higher pension contributions.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Income Tax

FY	Income Tax	% Change
10	189,512	-6.44%
11	165,873	-12.47%
12	180,803	9.00%
13	201,914	11.68%
14	203,794	0.93%
15	214,991	5.49%
16	224,070	4.22%
17	217,668	-2.86%
18	217,668	0.00%
19	217,668	0.00%

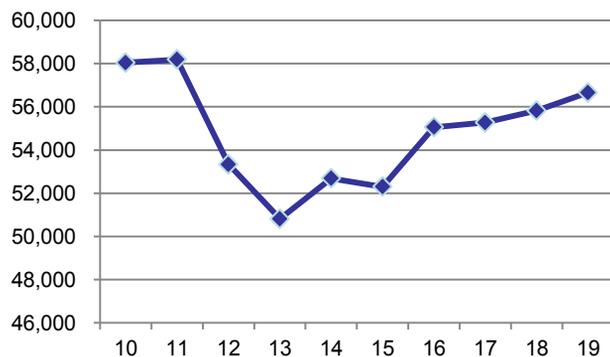


- a. **Fiscal Year 2015:** Income taxes increased by almost 5.5% over FY 2014. The per capita rate was \$101.
- b. **Fiscal Year 2016:** Income taxes are expected to increase by 4.2% The projected per capita rate is \$105.
- c. **Fiscal Years 2017-2019:** Income taxes expected to decrease by 3% in FY 2017 and remain flat in FY 2018 and FY 2019.

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

Motor Fuel Tax

FY	Motor Fuel Tax	% Change
10	58,045	-3.29%
11	58,186	0.24%
12	53,332	-8.34%
13	50,816	-4.72%
14	52,684	3.68%
15	52,298	-0.73%
16	55,057	5.28%
17	55,271	0.39%
18	55,824	1.00%
19	56,661	1.50%



- a. **Fiscal Years 2015:** The Motor Fuel Tax decreased by almost 1% from the FY 2014 actual. The per capita rate was \$24.50.
- b. **Fiscal Years 2016:** Revenues projected to increase 5% based upon the IML estimate of \$25.80 per capita.
- c. **Fiscal Years 2017 - 2019:** The Motor Fuel Tax allotment is estimated to minimally increase in FY 2017, increase by 1% in FY 2018 and 1.5% in FY 2019.

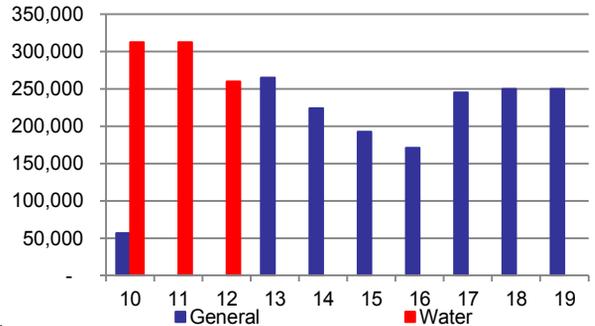
These estimated per capita rates are furnished by the Illinois Municipal League.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Off-Track Betting (OTB)

FY	General*	Water*	Total	% Change
10**	56,876	312,627	369,503	-18.87%
11		312,422	312,422	-15.45%
12		259,816	259,816	-16.84%
13***	265,305		265,305	2.11%
14	224,122		224,122	-15.52%
15	192,840		192,840	-13.96%
16	171,000		171,000	-11.33%
17	245,388		245,388	43.50%
18	250,000		250,000	1.88%
19	250,000		250,000	0.00%



* Historically the OTB percentage split was 25% in General and 75% in Water.

** Per Council direction, effective December 1, 2009 all OTB receipts will be distributed to Water only.

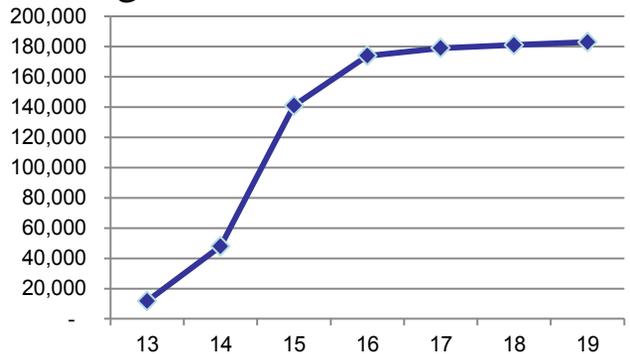
*** OTB fees were redirected to the General Fund in FY 2013 and electrical taxes were reallocated to the Water Fund.

- Fiscal Years 2015 -2016:** OTB receipts decreased by almost 14% in FY 2015 and are expected to decrease by 11% in FY 2016.
- Fiscal Years 2017 – FY 2019:** Revenues expected to increase 43.5% due the new ownership at the OTB. Receipts are estimated to increase by almost 2% in FY 2019.

The City receives a 1% hosting fee from the Off-Track Betting facility. Hawthorne Race Track took over the OTB facility in February 2016.

Video Gaming

FY	Licenses	Taxes	Total	% Change
13	5,933	5,773	11,706	NA
14	26,904	21,037	47,941	310%
15	33,700	107,300	141,000	194.11%
16	43,900	130,000	173,900	23.33%
17	49,000	130,000	179,000	2.93%
18	49,000	131,950	180,950	1.09%
19	49,000	133,929	182,929	1.09%

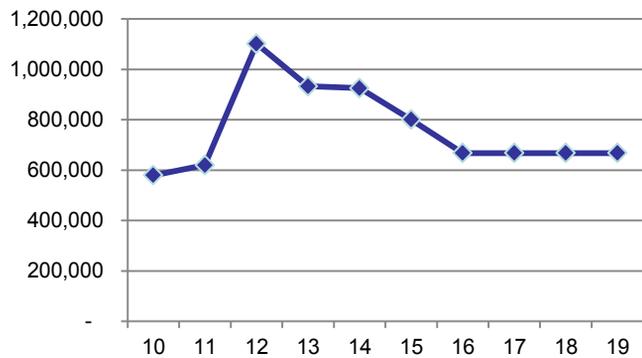


- Fiscal Year 2013:** The first video gaming taxes and licensing fees are received.
- Fiscal Years 2014 - 2015:** Video gaming revenues increased \$36,235 in FY 2014 and \$93,059 in FY 2015.
- Fiscal Years 2016-2018:** Video gaming revenues are expected to increase 23% or \$32,900 in FY 2016 and \$5,100 or 3% in FY 2017. Video gaming revenues should be increase by 1% in FY 2018 and 1% in FY 2019.

The City approved video gaming in April of 2012 and the first taxes were received in October 2012. The City assesses a \$1,000 fee per video gaming terminal and a \$100 per location license. Video gaming revenues are counteracting the loss in OTB fees. Currently there are nine (9) restaurants that offer video gaming and there are a total 43 video gaming terminals within the City. The State distributes to municipalities 5% of the total net income from each terminal.

Telecommunications Tax

FY	Telecom Tax	% Change
10	579,410	-3.09%
11	620,080	7.02%
12	1,101,061	77.57%
13	932,446	-15.31%
14	924,907	-0.81%
15	800,514	-13.45%
16	668,000	-16.55%
17	668,000	0.00%
18	668,000	0.00%
19	668,000	0.00%

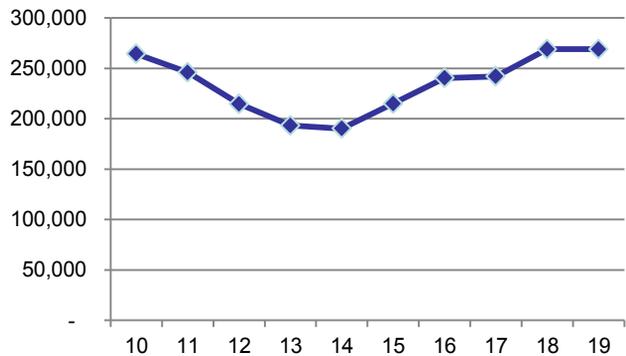


- a. **Fiscal Year 2012:** Telecommunications tax revenue increased by 78% because the State of Illinois conducted an audit and some firms were required to remit corrected returns, resulting in a one-time windfall for the City.
- b. **Fiscal Years 2015-2016:** Telecommunication taxes decreased by 13.5% and 16.5% in FY 2016 because a major provider renegotiated a contract with a large client, thereby taxes going forward will be lower.
- c. **Fiscal Years 2017-2019:** Estimated revenues 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.

Amusement Tax

FY	Amusement Tax @ 5%	% Change
10	264,280	120.11%
11	245,964	-6.93%
12	214,726	-12.70%
13	193,285	-9.99%
14	190,273	-1.56%
15	214,977	12.98%
16	240,300	11.78%
17	242,000	0.71%
18	268,979	11.15%
19	268,979	0.00%



- a. **Fiscal Year 2015:** Amusement Taxes increased by almost 13%
- b. **Fiscal Year 2016:** Revenues are expected to increase by almost 12% based upon actual year to date receipts.
- c. **Fiscal Years 2017 & 2018:** Amusement taxes expected to slightly increase by almost 1% in FY 2017 and 11% in FY 2018 due to the tax rate reverting back to the 5% rate.

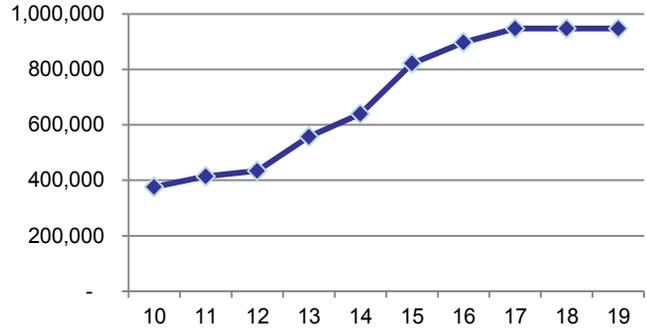
The Amusement Tax rate increased from 1% to 5% of gross receipts in November of 2008. In October of 2011, the Amusement Tax rate decreased from 5% to 4% of gross receipts through September 30, 2016. Effective October 1, 2016 the Amusement Tax rate reverts back to 5%.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Sale of Water

FY	Sale of Water	% Change
10	375,606	10.42%
11	413,811	10.17%
12	433,871	4.85%
13	556,866	28.35%
14	639,206	14.79%
15	820,799	28.41%
16	897,300	9.32%
17	947,150	5.56%
18	947,150	0.00%
19	947,150	0.00%



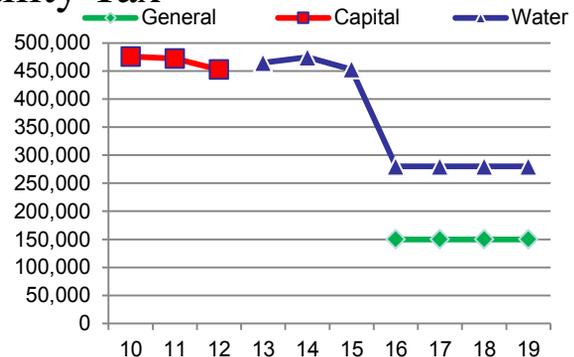
The water rate has been established to cover the cost of obtaining a monthly allotment of Lake Michigan water from the DuPage Water Commission, general water operations, but not debt service payments. In December of 2009, the Council determined to pass all future DuPage County Water Commission (DWC) increases on to the residents and businesses. The City of Chicago began raising water rates on January 1, 2012 over four (4) years with respective increases of 25%, 15%, 15%, and 15%. The DWC determined that their member rate increase would need to be more than the Chicago's percentage increase, due to the elimination of the DuPage County sales tax in 2016 as well as an effort to increase cash reserves.

- a. **Fiscal Years 2013 -2015:** Water revenues increased by almost 29% in FY 2013, 15% in FY 2014, and 28% in FY 2015. This increased amount is due to the increased rate charged by the City and the new water customers.
- b. **Fiscal Year 2016:** Water revenues expected to increase by 9%.
- c. **Fiscal Years 2017 – 2019:** Water revenues expected to increase by 5.5% in FY 2017 due to the addition of new customers including: Lincoln One, Specialty's Café, and Terra Vista Assisted Living Facility. Revenues for FY 2018 and FY 2019 are expected to level off.

Several new customers were acquired over the past few years including: Regency Place, Courtyard by Marriot, Butterfield's Pancake House, and the Joint Commission. 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
10		475,619		475,619	-8.75%
11		472,207		472,207	-0.72%
12		452,504		452,504	-4.17%
13			464,781	464,781	2.71%
14			474,542	474,542	2.10%
15			453,109	453,109	-4.52%
16	150,000		280,000	430,000	-5.10%
17	150,000		280,000	430,000	0.00%
18	150,000		280,000	430,000	0.00%
19	150,000		280,000	430,000	0.00%

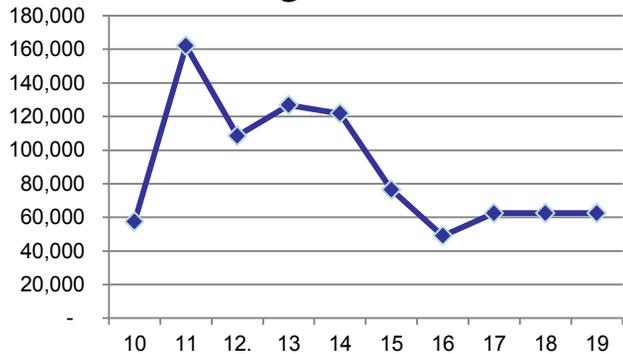


A 5% tax is imposed on the consumers of electricity within the City's corporate limits. In an effort to improve the Water Fund's cash flow, electrical utility taxes were reallocated to the Water Fund beginning in FY 2013. Prior to this all electric utility tax receipts were allocated to the Capital Improvement Fund to help pay for debt service and capital expenditures. Beginning in FY 2016, \$150,000 of the electrical utility tax will be allocated to the General Fund to supplement the loss in property taxes

- a. **Fiscal Year 2015:** Revenues decreased by 4.5%.
- b. **Fiscal Year 2016:** Revenues are estimated to decrease by 5%, based upon year to date receipts.
- c. **Fiscal Years 2017 -2019:** Revenues are estimated to remain the same with no growth expected.

Administrative Towing Fees

FY	Towing Fees	% Change
10	57,500	DNA
11	162,000	181.74%
12	108,500	-33.02%
13	126,788	16.86%
14	121,798	-3.94%
15	76,500	-37.19%
16	49,000	-35.95%
17	62,500	27.55%
18	62,500	0.00%
19	62,500	0.00%

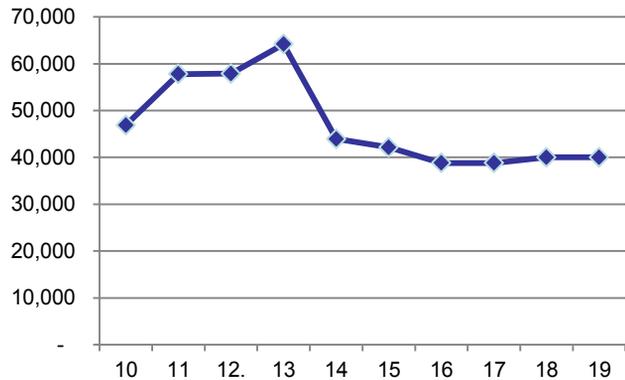


- a. **Fiscal Year 2015:** Towing fees decreased by 37%.
- b. **Fiscal Year 2016:** Towing fees decreased by 36% based upon year-to-date receipts.
- c. **Fiscal year 2017:** Towing fees estimated to increase by 27%.
- d. **Fiscal Years 2018 – 2019:** No growth expected in towing fees.

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
10	46,897	4.69%
11	57,771	23.19%
12	57,886	0.20%
13	64,174	10.86%
14	43,944	-31.52%
15	42,138	-4.11%
16	38,800	-7.92%
17	38,800	0.00%
18	40,000	3.09%
19	40,000	0.00%



- a. **Fiscal Year 2015:** Revenues decreased by almost 4%.
- b. **Fiscal Years 2016 – 2018:** DUI Tech fees are estimated to decrease 8% in FY 2016 and remain the same for FY 2017, while increasing slightly by 3% in FY 2018.

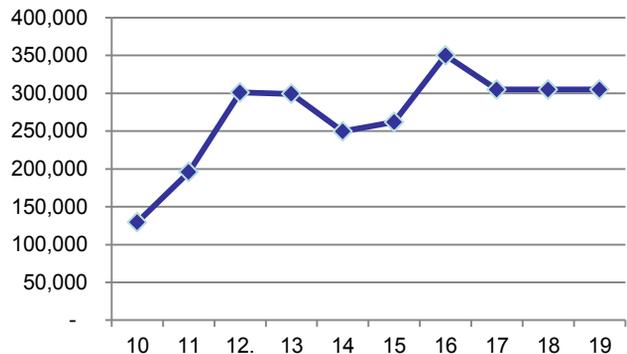
DUI Technical Fees represent monies collected from DUI court fines. These revenues must be used to purchase equipment for DUI enforcement and education. The City prosecutor handles all DUI Court cases.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Building Permits

FY	Building Permits	% Change
10	129,531	-4.22%
11	195,720	51.10%
12	301,163	53.87%
13	299,212	-0.65%
14	249,510	-16.61%
15	262,032	5.02%
16	350,000	33.57%
17	305,000	-12.86%
18	305,000	0.00%
19	305,000	0.00%

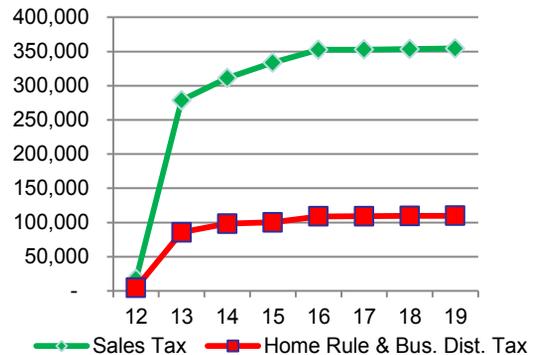


- a. **Fiscal Years 2012 - 2014:** Building permits increased by 54% over FY 2011 due to the redevelopment of the Oakbrook Terrace Square Shopping Center, the remodeling of the Summit Center for Health, and other construction projects. Building permits decreased by \$1,951 or almost 1% in FY 2013 and almost 17% in FY 2014.
- b. **Fiscal Years 2015 – 2019:** Revenues increased by 5% in FY 2015 while permits are expected to increase by 33.5% in FY 2016 due to the Joint Commission renovation project. Building permits are expected to taper off in FY 2017-2019, with no major developments planned.

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

Business District Taxes

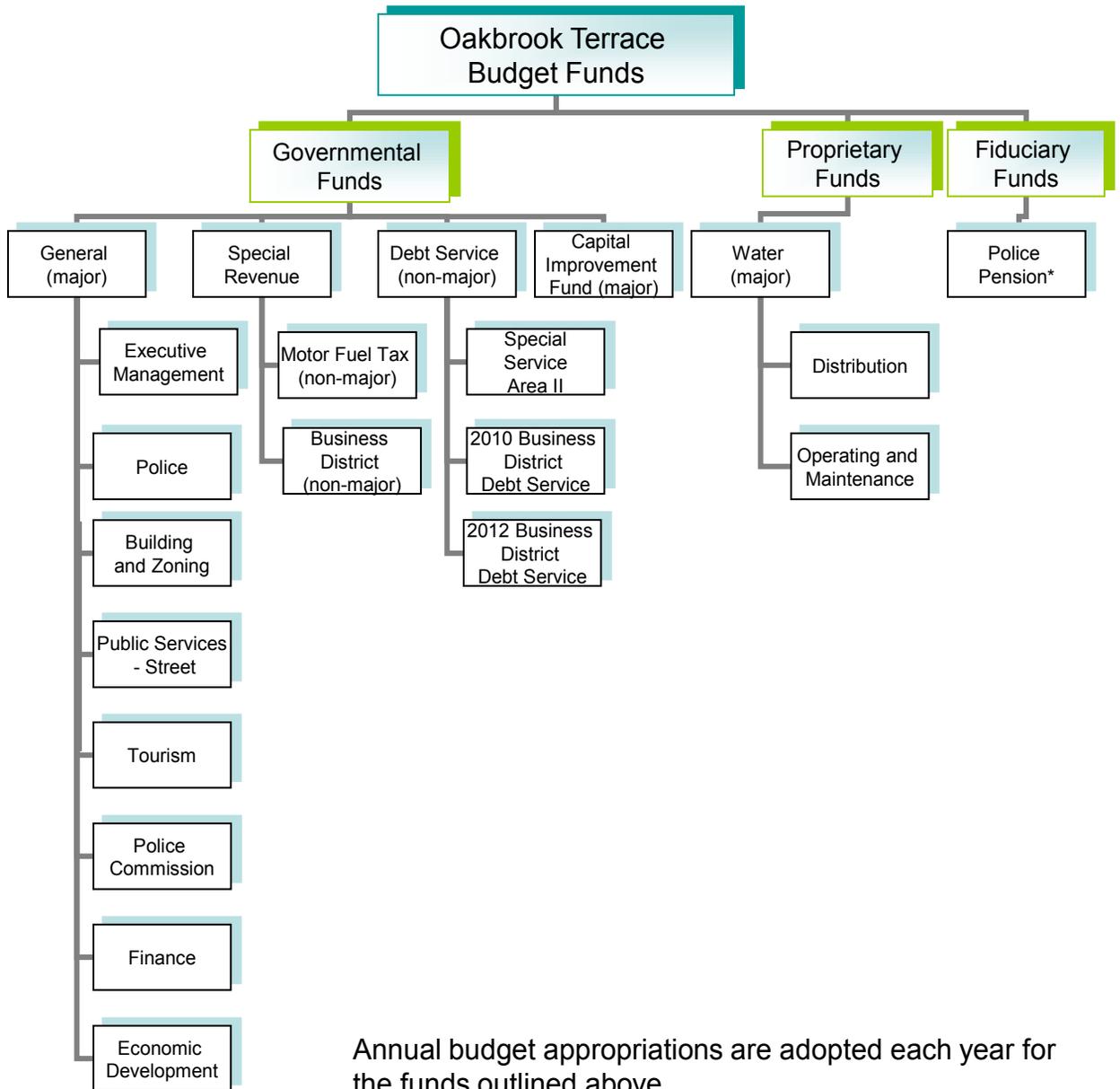
FY	Sales Tax	Home Rule & Bus. Dist. Tax	Total	% Change
12	17,411	4,641	22,052	N/A
13	278,668	85,695	364,363	1552.29%
14	311,022	98,303	409,325	12.34%
15	333,602	100,173	433,775	5.97%
16	352,511	108,982	461,493	6.39%
17	352,700	109,220	461,920	0.09%
18	353,582	109,493	463,075	0.25%
19	354,466	109,767	464,232	0.25%



- a. **Fiscal Year 2014:** Total Business District increased by \$44,962 or 12%.
- b. **Fiscal Years 2015 - 2016:** Total Business District taxes increased by 6% in FY 2015 and are expected to increase by 6.4% in FY 2016.
- c. **Fiscal Years 2017 - 2019:** Total Business District taxes are estimated to nominally increase in FY 18 and FY 19 due to continued development of the Shopping Center.

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 2017 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.

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

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

The Governmental Funds are as follows:

- General Fund
- Special Revenue Fund – Motor Fuel Tax
- Special Revenue Fund – Business District
- SSA Debt Service Fund
- 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.

GENERAL FUND

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

DEBT SERVICE FUND

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

WATER FUND

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

MOTOR FUEL TAX FUND

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

BUSINESS DISTRICT FUND

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

CAPITAL IMPROVEMENT FUND

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

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

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.

- Police Pension Fund

TRUST AND AGENCY FUNDS

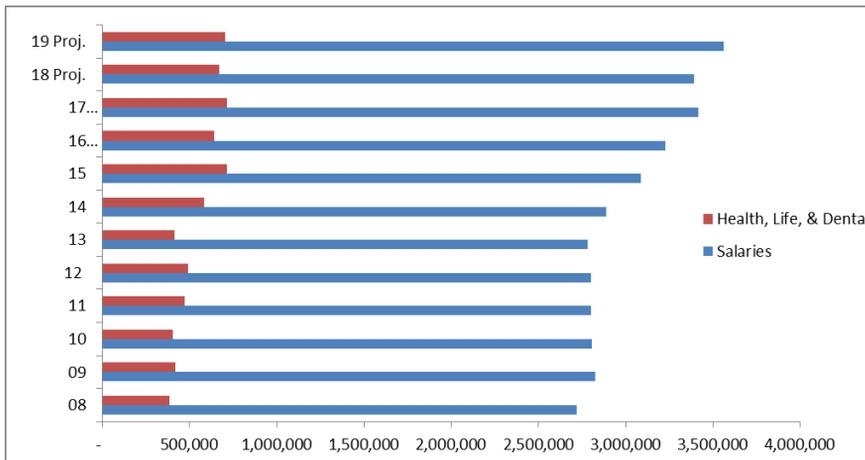
Trust and Agency Funds consist of resources held by the City as trustee to be expended or invested in accordance with the conditions of the trust in its agency capacity. The Trust and Agency Funds maintained by the City are as follows:

- Impact/Donation Fund

SALARY AND PERSONNEL BENEFIT COSTS

General Fund

Fiscal Year	Salaries	% Change	Health, Life, & Dental	% Change
08	2,719,702		383,358	
09	2,824,323	3.8%	418,400	9.1%
10	2,807,462	-0.6%	405,337	-3.1%
11	2,802,513	-0.2%	472,185	16.5%
12	2,802,161	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 Estimated	3,229,398	4.6%	640,644	-10.5%
17 Adopted	3,417,929	5.8%	714,293	11.5%
18 Proj.	3,390,868	5.0%	672,676	5.0%
19 Proj.	3,560,411	5.0%	706,310	5.0%



The General Fund’s salaries for Fiscal Year 2017 are expected to increase by \$188,531 or almost 6% over the FY 2016 estimate because of the reinstatement of the Finance Assistant position and changing the formerly part-time Building Assistant position to full-time status.

FY 2015 health, life, and dental costs increased by 22.5% or \$131,386 from FY 2014, due to higher insurance premiums. FY 2016 insurance costs are estimated to decrease 10.5% or \$74,770 because of the savings associated with the switch to the high deductible health savings account insurance plan. However, higher premiums for FY 2017 will increase health care costs by \$73,649 or 11.5% over the FY 2016 estimate.

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.

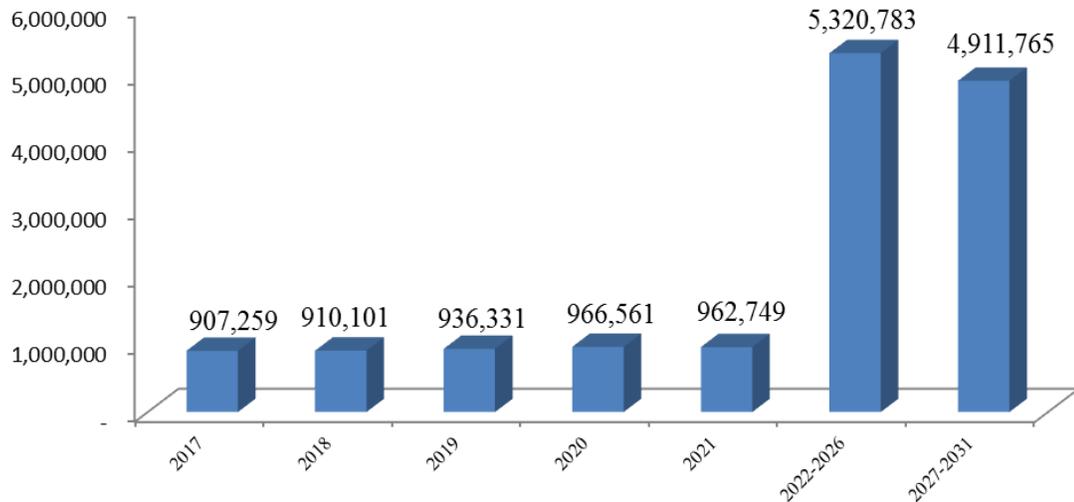
Debt Service Requirements from FY 2017 to Maturity

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	
2017	245,000.00	109,188	275,000	230,486	30,000	17,585	907,259
2018	245,000.00	100,350	295,000	223,486	30,000	16,265	910,101
2019	250,000.00	95,450	330,000	215,936	30,000	14,945	936,331
2020	260,000.00	90,450	360,000	207,486	35,000	13,625	966,561
2021	265,000.00	82,650	370,000	198,136	35,000	11,963	962,749
2022-2026	1,470,000.00	288,450	2,510,000	810,383	210,000	31,950	5,320,783
2027-2031	1,020,000.00	63,000	3,460,000	368,765			4,911,765
Total	3,755,000.00	\$ 829,538	\$ 7,600,000	\$ 2,254,679	\$ 370,000	\$ 106,333	\$ 14,915,549

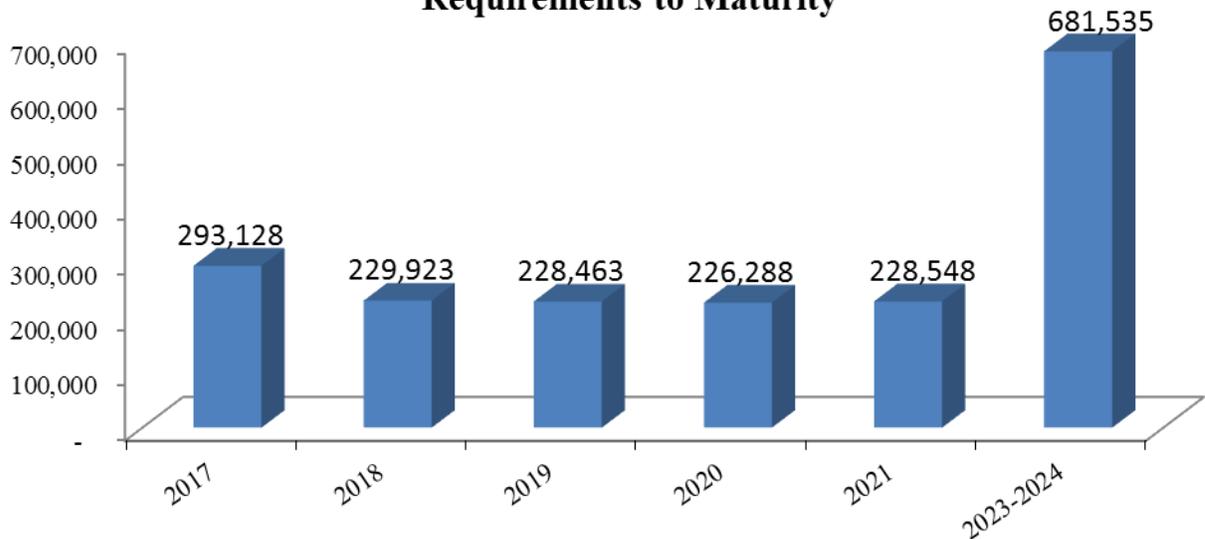
Governmental Activities Debt Service Requirements to Maturity



Business Type Activities – Principal and Interest Payments to Maturity

Fiscal Year	Water Fund		Total
	General Obligation Bonds		
	Principal	Interest	
2017	225,000	68,128	293,128
2018	170,000	59,923	229,923
2019	175,000	53,463	228,463
2020	180,000	46,288	226,288
2021	190,000	38,548	228,548
2023-2024	620,000	61,535	681,535
Total	\$ 1,560,000	\$ 327,883	1,887,883

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. These bonds mature in FY 2024. 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.
- Also in January of 2010, the 2003 bonds were restructured to improve cash flow in the Water Fund. The restructured principal balance is \$655,000 and matures in FY 2017. In 2003, the City refunded the 1997 general obligation bond issue to obtain a better interest rate, and thereby lower interest expenses for the City. The 2010 restructure received an AA rating from Standard and Poor's.
- 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 remaining balance on the 2008 bonds matures in fiscal year 2017, while the refinanced portion 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.
- In 2004, the City issued \$650,000 of general obligation debt to finance the east/west water main extension. This extension connects the City's east and west water systems in order to provide the former west system with a back-up supply from the former east water tower. It will also be able to provide the ability to construct future water mains in the western site of the City. These bonds mature next fiscal year 2017.

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.

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 1st and ending the following April 30th.

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.

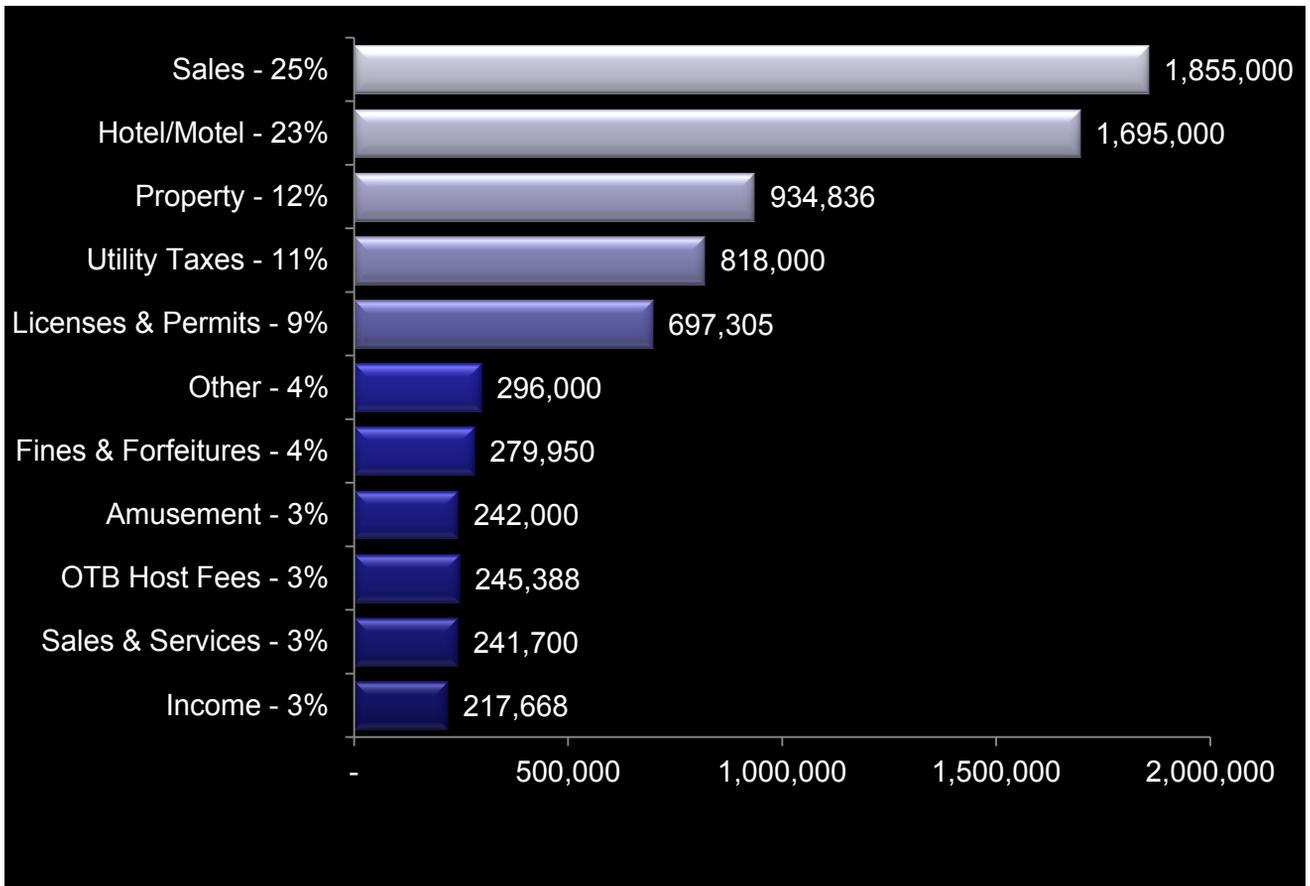
F-5 Debt Administration

- 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 2017 Revenue Sources – General Fund



Sales taxes continue to represent the City's largest revenue sources at 25% with \$1,855,000 million expected for FY 2017. Hotel and Motel taxes are the second largest revenue source at 23% with \$1,695,000 estimated for FY 2017. Total estimated revenues for FY 2017 is \$7,522,847.

**CITY OF OAKBROOK TERRACE
CORPORATE FUND REVENUE
2016/2017 BUDGET**

	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% of Total
Taxes	\$ 3,520,117	\$ 3,558,300	\$ 3,778,364	\$ 3,646,445	\$ 3,657,985	\$ 3,657,985	48.63%
Taxes Collected by OBT	\$ 2,120,052	\$ 2,364,971	\$ 2,282,182	\$ 2,466,166	\$ 2,461,448	\$ 2,535,836	33.71%
Licenses & Permits	\$ 592,425	\$ 648,384	\$ 637,000	\$ 740,585	\$ 697,305	\$ 697,305	9.27%
Fines & Forfeitures	\$ 378,355	\$ 308,734	\$ 321,500	\$ 266,450	\$ 279,950	\$ 279,950	3.72%
Sales & Service	\$ 143,923	\$ 263,542	\$ 250,400	\$ 227,650	\$ 241,700	\$ 241,700	3.21%
Miscellaneous Revenue	\$ 52,776	\$ 56,693	\$ 49,970	\$ 51,704	\$ 110,071	\$ 110,071	1.46%
CORPORATE FUND TOTAL	\$ 6,807,649	\$ 7,200,623	\$ 7,319,416	\$ 7,399,000	\$ 7,448,459	\$ 7,522,847	100.00%

Taxes							
3010 - Property Taxes	\$ 295,063	\$ 151,512	\$ 13,132	\$ 13,425	\$ -	\$ -	0.00%
3015 - Police Pen. Prop. Taxes	\$ 589,869	\$ 755,538	\$ 910,055	\$ 912,645	\$ 934,836	\$ 934,836	12.43%
3020 - Sales Taxes	\$ 1,672,838	\$ 1,806,722	\$ 1,784,777	\$ 1,855,000	\$ 1,855,000	\$ 1,855,000	24.66%
3025 - Use Tax	\$ 37,440	\$ 44,014	\$ 41,400	\$ 47,375	\$ 50,149	\$ 50,149	0.67%
3029 - Electric Utility Tax	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	1.99%
3030 - Telecom Tax	\$ 924,907	\$ 800,514	\$ 879,000	\$ 668,000	\$ 668,000	\$ 668,000	8.88%
TOTAL	\$ 3,520,117	\$ 3,558,300	\$ 3,778,364	\$ 3,646,445	\$ 3,657,985	\$ 3,657,985	48.63%

Taxes Collected By OBT							
3110 - Income Tax	\$ 203,794	\$ 214,991	\$ 211,300	\$ 224,070	\$ 217,668	\$ 217,668	2.89%
3120 - Replacement Tax	\$ 3,207	\$ 3,345	\$ 3,132	\$ 3,560	\$ 3,480	\$ 3,480	0.05%
3130 - Road & Bridge Tax	\$ 2,206	\$ 449	\$ 450	\$ 2,236	\$ 2,300	\$ 2,300	0.03%
3140 - Amusement Tax	\$ 190,273	\$ 214,977	\$ 187,000	\$ 240,300	\$ 242,000	\$ 242,000	3.22%
3145 - Video Gaming	\$ 21,037	\$ 107,300	\$ 107,000	\$ 130,000	\$ 130,000	\$ 130,000	1.73%
3150 - OTB Tax	\$ 224,122	\$ 192,840	\$ 182,000	\$ 171,000	\$ 171,000	\$ 245,388	3.26%
3160 - Hotel/Motel Tax	\$ 1,410,486	\$ 1,549,147	\$ 1,510,000	\$ 1,620,000	\$ 1,620,000	\$ 1,620,000	21.53%
3161 - Hotel/Motel Extended	\$ 64,928	\$ 81,922	\$ 81,300	\$ 75,000	\$ 75,000	\$ 75,000	1.00%
TOTAL	\$ 2,120,052	\$ 2,364,971	\$ 2,282,182	\$ 2,466,166	\$ 2,461,448	\$ 2,535,836	33.71%

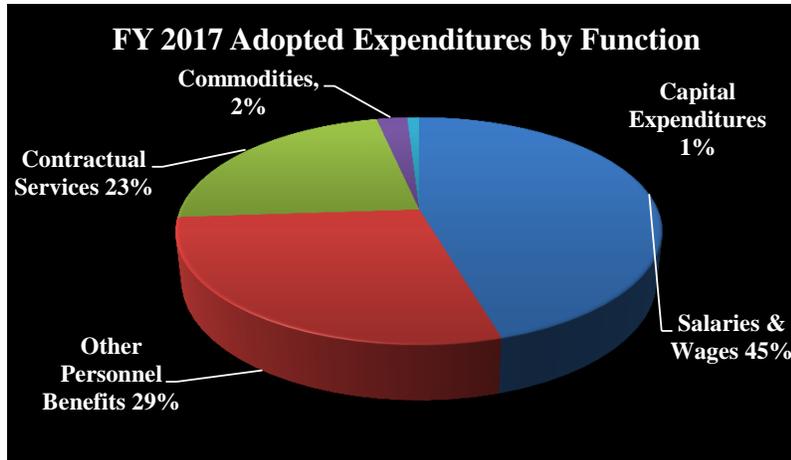
Licenses & Permits							
3210 - Liquor License	\$ 91,058	\$ 107,190	\$ 105,000	\$ 93,840	\$ 87,520	\$ 87,520	1.16%
3220 - Business Licenses	\$ 136,241	\$ 135,098	\$ 137,000	\$ 130,000	\$ 130,000	\$ 130,000	1.73%
3221 - Massage Licenses	\$ 1,000	\$ 500	\$ 2,000	\$ 1,500	\$ 1,500	\$ 1,500	0.02%
3222 - Bus. Registration Fee	\$ 5,425	\$ 5,100	\$ 5,400	\$ 4,500	\$ 4,500	\$ 4,500	0.06%
3223 - Contractor Reg Fee	\$ -	\$ 16,750	\$ 19,500	\$ 26,000	\$ 26,000	\$ 26,000	0.35%
3225 - Video Gaming License	\$ 26,904	\$ 33,700	\$ 28,600	\$ 43,900	\$ 49,000	\$ 49,000	0.65%
3230 - Other Licenses	\$ 17,600	\$ 17,125	\$ 18,000	\$ 17,125	\$ 17,125	\$ 17,125	0.23%
3240 - Franchise Fees	\$ 64,687	\$ 70,789	\$ 71,400	\$ 73,620	\$ 76,560	\$ 76,560	1.02%
3310 - Building Permits	\$ 249,510	\$ 262,032	\$ 250,000	\$ 350,000	\$ 305,000	\$ 305,000	4.05%
3320 - Other Permits	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0.00%
TOTAL	\$ 592,425	\$ 648,384	\$ 637,000	\$ 740,585	\$ 697,305	\$ 697,305	9.27%

**CITY OF OAKBROOK TERRACE
CORPORATE FUND REVENUE
2016/2017 BUDGET**

	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% of Total
Fines & Forfeitures							
3410 - Tickets	\$ 9,724	\$ 11,243	\$ 8,500	\$ 12,000	\$ 12,000	\$ 12,000	0.16%
3415 - Towing Fees	\$ 121,798	\$ 76,500	\$ 89,000	\$ 49,000	\$ 62,500	\$ 62,500	0.83%
3420 - Court Fines	\$ 196,371	\$ 170,317	\$ 163,000	\$ 162,000	\$ 162,000	\$ 162,000	2.15%
3421 - Admin Adjud Fees	\$ 1,700	\$ 2,750	\$ 2,000	\$ 500	\$ 500	\$ 500	0.01%
3422 - Business License Penalty	\$ 2,650	\$ 1,560	\$ 2,000	\$ 1,600	\$ 1,600	\$ 1,600	0.02%
3423 - E-Citation Tickets	\$ 2,170	\$ 2,055	\$ 2,000	\$ 2,050	\$ 2,050	\$ 2,050	0.03%
3425 - DUI Tech Fees	\$ 43,944	\$ 42,138	\$ 50,000	\$ 38,800	\$ 38,800	\$ 38,800	0.52%
3451 - State Forfeiture	\$ -	\$ 2,171	\$ 5,000	\$ 500	\$ 500	\$ 500	0.01%
TOTAL	\$ 378,355	\$ 308,734	\$ 321,500	\$ 266,450	\$ 279,950	\$ 279,950	3.72%
Sales & Service							
3520 - Library Fees	\$ 4,265	\$ 4,331	\$ 5,000	\$ 4,500	\$ 4,500	\$ 4,500	0.06%
3525 - Rental Inspection Fees	\$ 6,450	\$ 6,750	\$ 9,500	\$ 7,350	\$ 13,000	\$ 13,000	0.17%
3526 - Rental Inspection Penalties	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	0.04%
3530 - Zoning Fees	\$ 28,880	\$ 52,767	\$ 32,300	\$ 11,000	\$ 11,000	\$ 11,000	0.15%
3540 - Report Fees	\$ 1,648	\$ 1,545	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.02%
3560 - Charges for Services	\$ 4,500	\$ 5,060	\$ 3,800	\$ 5,000	\$ 5,000	\$ 5,000	0.07%
3561 - Digital Sign Fees	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	1.20%
3570 - Antenna Income	\$ 98,179	\$ 103,088	\$ 108,300	\$ 108,300	\$ 113,700	\$ 113,700	1.51%
TOTAL	\$ 143,923	\$ 263,542	\$ 250,400	\$ 227,650	\$ 241,700	\$ 241,700	3.21%
Miscellaneous Revenue							
3625 - Recreation Fees	\$ 320	\$ 470	\$ 570	\$ 500	\$ 500	\$ 500	0.01%
3635 - Auction Proceeds	\$ 7,750	\$ 900	\$ 2,000	\$ 2,700	\$ 2,000	\$ 2,000	0.03%
3650 - Investment Income	\$ 10,021	\$ 12,908	\$ 15,000	\$ 19,500	\$ 18,000	\$ 18,000	0.24%
3660 - Misc Revenue	\$ 12,735	\$ 7,644	\$ 7,000	\$ 7,500	\$ 7,500	\$ 7,500	0.10%
3661 - July 4 Sponsor	\$ 21,950	\$ 19,550	\$ 20,000	\$ 18,750	\$ 20,000	\$ 20,000	0.27%
3662 - Best Pract. Mgmt. Fee	\$ -	\$ 2,047	\$ -	\$ -	\$ -	\$ -	0.00%
3663 - Dept. of Just. Vest	\$ -	\$ 2,426	\$ -	\$ -	\$ -	\$ -	0.00%
3665 - IL Safe Highway Reim	\$ -	\$ 10,747	\$ 5,400	\$ -	\$ -	\$ -	0.00%
3666 - IPRF Safety Grant	\$ -	\$ -	\$ -	\$ 2,754	\$ 4,900	\$ 4,900	0.07%
3670 - Fund Transfers	\$ -	\$ -	\$ -	\$ -	\$ 57,171	\$ 57,171	0.76%
TOTAL	\$ 52,776	\$ 56,693	\$ 49,970	\$ 51,704	\$ 110,071	\$ 110,071	1.46%
FUND TOTAL	\$ 6,807,649	\$ 7,200,623	\$ 7,319,416	\$ 7,399,000	\$ 7,448,459	\$ 7,522,847	100.00%

**Expenditures by Department/Function for
General Fund Operating Adopted Budget
2016-2017 Budget**

	Salaries & Wages	Other Personnel Benefits	Contractual Services	Commodities	Capital Expenditures	Total	% of Total
Executive Management	\$ 363,531	\$ 130,972	\$ 347,256	\$ 10,550		\$ 852,310	11.3%
Police Department	2,423,539	1,753,214	389,262	86,200	72,172	4,724,387	62.8%
Building & Zoning	213,415	102,824	147,076	3,800		467,115	6.2%
Streets Division	268,921	112,849	149,850	61,200		592,820	7.9%
Tourism			169,116			169,116	2.2%
Police Commission	4,500	350	8,675	610		14,135	0.2%
Finance Department	144,023	42,729	302,412	21,300		510,464	6.8%
Economic Development			192,500			192,500	2.6%
TOTAL	\$ 3,417,929	\$ 2,142,938	\$ 1,706,147	\$ 183,660	\$ 72,172	\$ 7,522,847	100%



Salaries & Other Personnel Benefits combined represent 74% of all expenditures for the General Fund's Adopted FY 2017 Budget.

HISTORICAL DATA BY FUNCTION

	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Adopted 16/17	% Change from FY 2016 Est.
Salaries & Wages	\$ 2,889,125	\$ 3,087,258	\$ 3,315,978	3,229,398	\$ 3,417,929	5.8%
Other Personnel Benefits	1,526,418	1,843,792	1,991,623	1,964,715	2,142,938	9.1%
Contractual Services	1,528,105	1,602,457	1,717,167	1,606,404	1,706,147	6.2%
Commodities & Other	241,993	176,757	194,570	166,760	183,660	10.1%
Capital Expenditures	13,154	61,132	71,054	57,000	72,172	26.6%
TOTAL	\$ 6,198,793	\$ 6,771,394	\$ 7,290,392	\$ 7,024,279	\$ 7,522,847	7.1%
Percentage Change (%)	4.07%	9.24%	7.66%	3.7%	7.1%	

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**

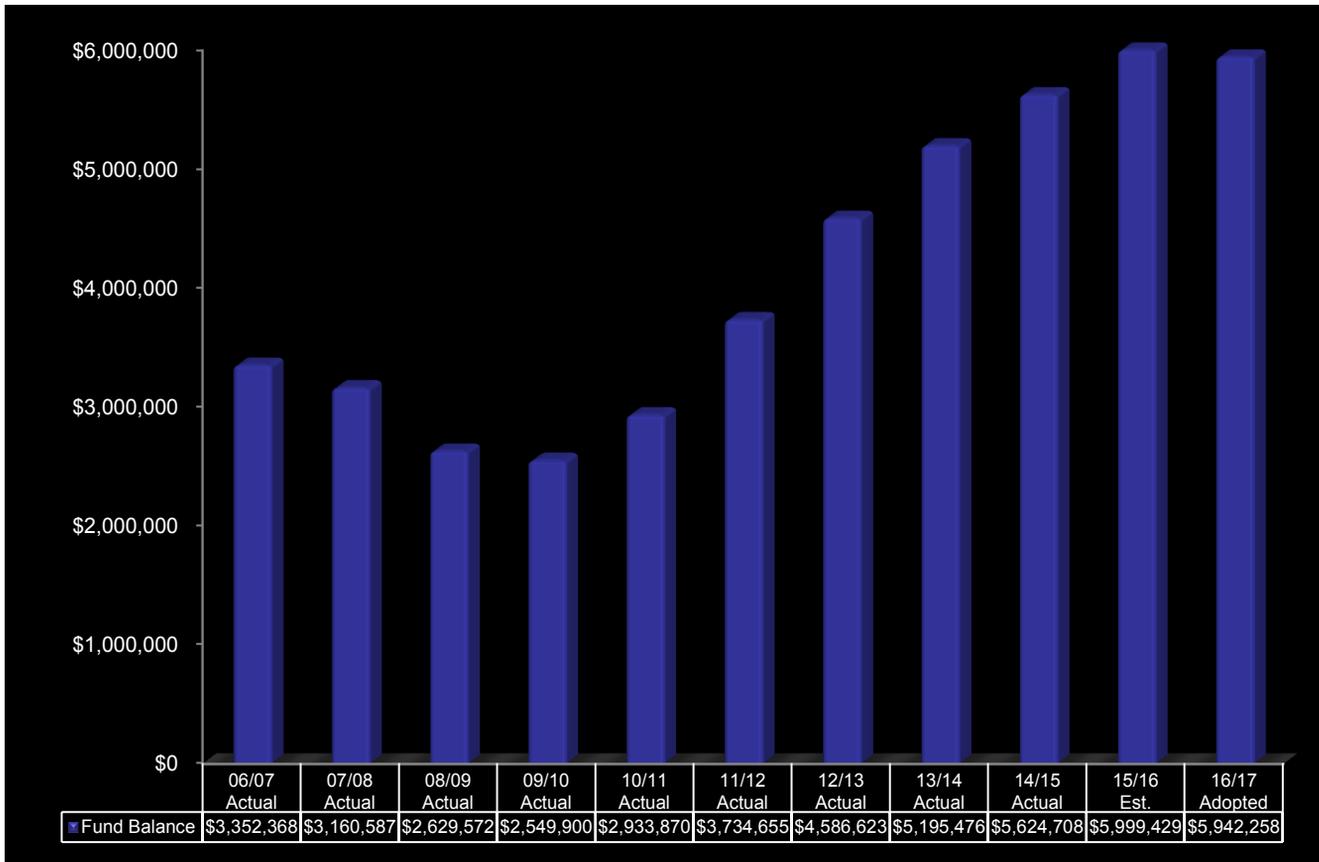
	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change from FY 16 Estimate
REVENUE							
Taxes	\$ 3,520,117	\$ 3,558,300	\$ 3,778,364	\$ 3,646,445	\$ 3,657,985	\$ 3,657,985	0.3%
Taxes Collected by OBT	2,120,052	2,364,971	2,282,182	2,466,166	2,461,448	2,535,836	2.8%
Licenses and Permits	592,425	648,384	637,000	740,585	697,305	697,305	-5.8%
Fines and Forfeits	378,355	308,734	321,500	266,450	279,950	279,950	5.1%
Sales and Services	143,923	263,542	250,400	227,650	241,700	241,700	6.2%
Miscellaneous	52,776	56,693	49,970	51,704	52,900	52,900	2.3%
Fund Balance Transfer In - Police Pension					57,171	57,171	DNA
TOTAL	\$ 6,807,648	\$ 7,200,624	\$ 7,319,416	\$ 7,399,000	\$ 7,448,459	\$ 7,522,847	1.7%
EXPENDITURES							
Executive Management	\$ 792,780	\$ 791,492	\$ 923,586	\$ 814,843	\$ 822,941	\$ 852,310	4.6%
Police Department	3,765,424	4,183,571	4,511,741	4,416,192	4,728,528	4,724,387	7.0%
Building and Zoning	317,164	421,168	452,980	433,079	455,111	467,115	7.9%
Streets Division	557,870	582,589	563,289	558,055	585,323	592,820	6.2%
Tourism	259,323	201,514	165,457	168,949	168,949	169,116	0.1%
Police Commission	9,570	8,688	19,135	16,449	14,135	14,135	-14.1%
Finance	482,730	413,626	468,138	424,212	446,709	510,464	20.3%
Economic Development	13,932	168,746	186,066	192,500	192,500	192,500	0.0%
TOTAL	\$ 6,198,793	\$ 6,771,394	\$ 7,290,392	\$ 7,024,279	\$ 7,414,196	\$ 7,522,847	7.1%
Excess(Deficiency) of Revenues over Expenditures	\$ 608,855	\$ 429,230	\$ 29,024	\$ 374,721	\$ 34,263	\$ -	-100.0%
REVENUE							
May 1	\$ 4,586,623	\$ 5,195,478	\$ 5,624,708	\$ 5,624,708	\$ 5,999,429	\$ 5,999,429	6.7%
Transfer In: Police Pension					\$ (57,171)	\$ (57,171)	
April 30	\$ 5,195,478	\$ 5,624,708	\$ 5,653,732	\$ 5,999,429	\$ 5,976,521	\$ 5,942,258	-1.0%
	*	**					

* includes an unassigned fund balance of \$4,980,150 for FY 2014

** includes an unassigned fund balance of \$5,362,966 for FY 2015

General Fund

Fund Balance – Increase/Decrease from Prior Year

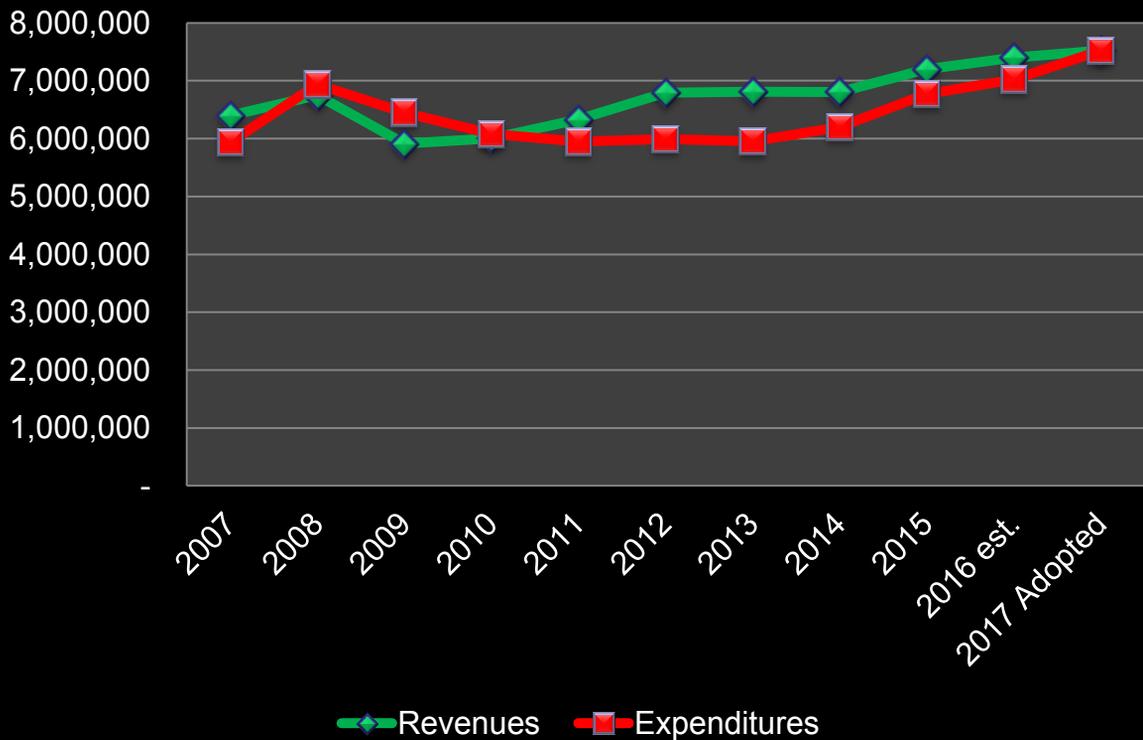


The FY 2015 General Fund's fund balance increased 8.3% or \$429,230 from FY 2014. The FY 2015 fund balance was \$5,624,708 of which \$5,362,966 was unassigned meaning this amount was not restricted, committed, or assigned to a specific purpose. Of the remaining fund balance, \$199,147 was non-spendable for stormwater, prepaids, and inventories, while \$62,595 was restricted for DUI equipment uses.

The General Fund's expected FY 2016 fund balance of \$5,999,429 reflects an increase of 6.7% over FY 2015. The projected fund balance for FY 2017 is \$5,942,258 reflecting a \$57,171 decline from the FY 2016 estimate which is attributable to transferring-in a portion of the fund balance to cover the actuarial recommendation for the police pension contribution.

FY	Fund Balance	% Change
06/07 Actual	3,352,368	
07/08 Actual	3,160,587	-5.7%
08/09 Actual	2,629,572	-16.8%
09/10 Actual	2,549,900	-3.0%
10/11 Actual	2,933,870	15.1%
11/12 Actual	3,734,655	27.3%
12/13 Actual	4,586,623	22.8%
13/14 Actual	5,195,476	13.3%
14/15 Actual	5,624,708	8.3%
15/16 Est.	5,999,429	6.7%
16/17 Adopted	5,942,258	-1.0%

General Fund Revenue and Expenditure History



Due to a downturn in the economy, the General Fund experienced a deficit in fiscal years 2008 through 2010. Beginning in FY 2011, revenues once again exceeded expenditures due to the home rule sales tax diversion of \$460,475. In FY 2012, revenues exceeded expenditures by \$800,857. This surplus is partially attributable to the FY 2012 Home Rule Sales Tax diversion of \$284,098. In FY 2013 a surplus of \$851,964 was achieved without the Home Rule Sales Tax diversion. Revenues exceeded expenditures by \$608,855 in FY 2014 and \$429,230 in FY 2015.

Revenues in fiscal year 2016 are expected to exceed expenditures by \$374,721, while in FY 2017 revenues and expenditures are equal amounts with no surplus anticipated.

<u>Fiscal Year</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Surplus (Deficit)</u>
2007	6,400,477	5,937,992	462,485
2008	6,749,192	6,941,096	(191,904)
2009	5,915,819	6,446,835	(531,015)
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 est.	7,399,000	7,024,279	374,721
2017 Adopted	7,522,847	7,522,847	-

Executive Management

CITY OF OAKBROOK TERRACE
EXECUTIVE MANAGEMENT (INCLUDES SPECIAL EVENTS)
2016/2017 BUDGET
01-01

	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Salaries & Wages	\$ 282,232	\$ 293,732	\$ 363,907	\$ 358,765	\$ 348,414	\$ 363,531	-0.1%	1.3%
Other Personnel Benefits	\$ 107,580	\$ 124,419	\$ 139,042	\$ 129,269	\$ 116,719	\$ 130,972	-5.8%	1.3%
Contractual Services	\$ 393,896	\$ 358,784	\$ 410,537	\$ 317,008	\$ 347,257	\$ 347,257	-15.4%	9.5%
Commodities	\$ 9,072	\$ 14,558	\$ 10,100	\$ 9,800	\$ 10,550	\$ 10,550	4.5%	7.7%
DEPARTMENT TOTAL	\$ 792,780	\$ 791,492	\$ 923,586	\$ 814,843	\$ 822,941	\$ 852,310	-7.7%	4.6%

Salaries & Wages								
4110 - Full-time	\$ 181,398	\$ 185,810	\$ 253,048	\$ 224,416	\$ 248,508	\$ 270,634	6.9%	20.6%
4120 - Overtime	\$ 612	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
4130 - Part-time Regular	\$ 29,617	\$ 43,061	\$ 31,159	\$ 54,545	\$ 19,507	\$ 12,497	-59.9%	-77.1%
4140 - Part-time Other	\$ 61,774	\$ 55,250	\$ 69,500	\$ 69,000	\$ 69,500	\$ 69,500	0.0%	0.7%
4151 - Police - Special Events	\$ 3,160	\$ 3,410	\$ 3,500	\$ 4,154	\$ 4,200	\$ 4,200	20.0%	1.1%
4155 - Public Srv - Special Events	\$ 2,460	\$ 2,910	\$ 3,100	\$ 3,000	\$ 3,100	\$ 3,100	0.0%	3.3%
4156 - Sick Pay Incentive	\$ 2,200	\$ 2,450	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	0.0%	0.0%
4157 - Admin Special Events	\$ 1,011	\$ 841	\$ 1,000	\$ 1,050	\$ 1,000	\$ 1,000	0.0%	-4.8%
TOTAL	\$ 282,232	\$ 293,732	\$ 363,907	\$ 358,765	\$ 348,414	\$ 363,531	-0.1%	1.3%

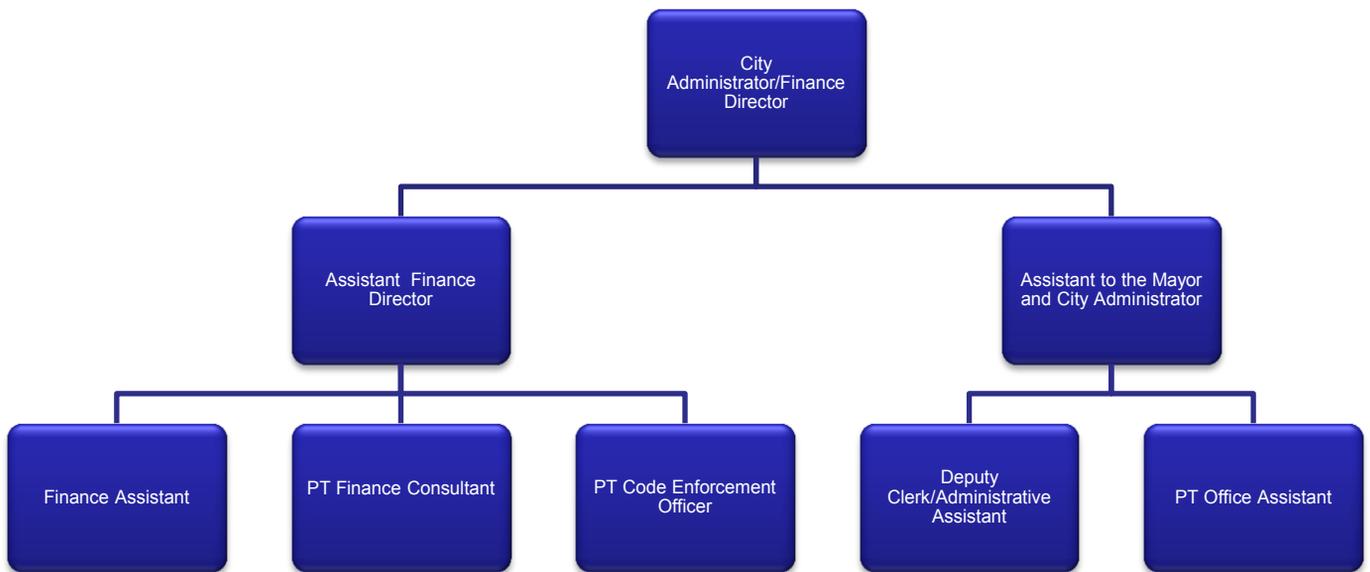
Other Personnel Benefits								
4510 - IMRF	\$ 27,812	\$ 29,184	\$ 37,069	\$ 37,767	\$ 38,236	\$ 40,350	8.8%	6.8%
4520 - FICA	\$ 20,251	\$ 21,134	\$ 27,395	\$ 26,619	\$ 26,654	\$ 27,963	2.1%	5.0%
4530 - Health Insurance	\$ 54,040	\$ 62,645	\$ 57,042	\$ 50,088	\$ 40,268	\$ 48,208	-15.5%	-3.8%
4531 - H.S.A. Contribution		\$ 5,625	\$ 11,250	\$ 9,025	\$ 6,800	\$ 9,150	-18.7%	1.4%
4540 - Dental Insurance	\$ 3,021	\$ 3,941	\$ 3,729	\$ 3,160	\$ 2,337	\$ 2,624	-29.6%	-17.0%
4550 - Life Insurance	\$ 605	\$ 769	\$ 924	\$ 1,132	\$ 947	\$ 1,200	29.9%	6.0%
4570 - Unemployment Ins	\$ 1,851	\$ 1,122	\$ 1,633	\$ 1,478	\$ 1,478	\$ 1,478	-9.5%	0.0%
TOTAL	\$ 107,580	\$ 124,419	\$ 139,042	\$ 129,269	\$ 116,719	\$ 130,972	-5.8%	1.3%

Contractual Services								
5600 - Professional/Technical	\$ 21,427	\$ 5,700	\$ 4,000	\$ 1,200	\$ 500	\$ 500	-87.5%	-58.3%
5601 - Codification	\$ 5,741	\$ 6,630	\$ 8,000	\$ 6,700	\$ 6,700	\$ 6,700	-16.3%	0.0%
5602 - Minute Transcription Svcs	\$ 2,594	\$ 2,564	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	0.0%	0.0%
5603 - Lobbying Services	\$ 30,000	\$ 30,000	\$ 36,000	\$ 6,000	\$ -	\$ -	-100.0%	-100.0%
5604 - City Engineer	\$ -	\$ 165	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5605 - Training/Conferences	\$ 1,017	\$ 198	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5610 - Membership/Assoc Fees	\$ 11,274	\$ 9,832	\$ 12,500	\$ 5,790	\$ 6,000	\$ 6,000	-52.0%	3.6%
5615 - Meetings	\$ 1,249	\$ 825	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
5620 - Advertising & Publication Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5625 - Terrace Leaves Newsletter	\$ 19,003	\$ 19,664	\$ 20,700	\$ 20,700	\$ 20,700	\$ 20,700	0.0%	0.0%
5650 - Physical Exams	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5651 - Employee Assistance Program	\$ 3,373	\$ 3,508	\$ 3,677	\$ 3,613	\$ 3,757	\$ 3,757	2.2%	4.0%
5655 - Equipment Lease & Rental	\$ 752	\$ 547	\$ 760	\$ 322	\$ 400	\$ 400	-47.4%	24.4%
5660 - Equipment Maint & Repair	\$ 4,112	\$ 3,756	\$ 4,100	\$ 3,700	\$ 3,050	\$ 3,050	-25.6%	-17.6%
5663 - Vehicle Maint. & Repair	\$ -	\$ 137	\$ 1,000	\$ 579	\$ 1,000	\$ 1,000	0.0%	72.7%
5665 - Telephone Service	\$ 8,389	\$ 9,254	\$ 8,000	\$ 6,000	\$ 4,000	\$ 4,000	-50.0%	-33.3%

**CITY OF OAKBROOK TERRACE
EXECUTIVE MANAGEMENT (INCLUDES SPECIAL EVENTS)
2016/2017 BUDGET
01-01**

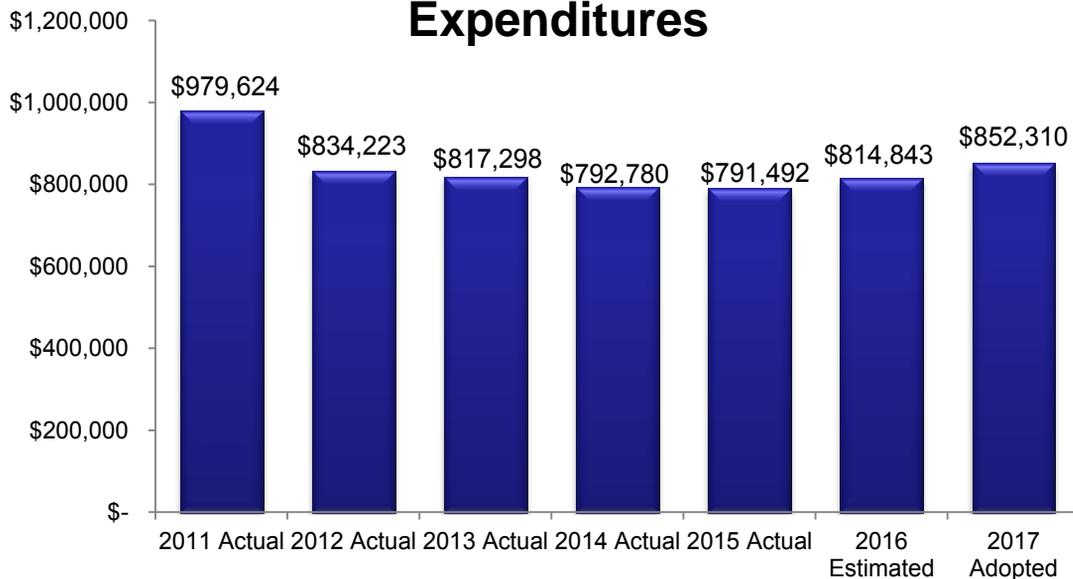
	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Contractual Services Continued								
5668 - Communications	\$ 977	\$ 1,589	\$ 1,500	\$ 2,100	\$ 2,100	\$ 2,100	40.0%	0.0%
5671 - General Legal Services	\$ 81,204	\$ 71,471	\$ 85,000	\$ 70,400	\$ 75,000	\$ 75,000	-11.8%	6.5%
5672 - Prosecutions	\$ 65,363	\$ 69,776	70,000	68,000	70,000	70,000	0.0%	2.9%
5673 - Litigation	\$ -	\$ 17	\$ 30,000	\$ 10,500	\$ 30,000	\$ 30,000	0.0%	185.7%
5674 - Labor Relations	\$ 2,550	\$ 19,554	\$ 3,000	\$ 6,000	\$ 4,000	\$ 4,000	33.3%	-33.3%
5675 - Admin Hearing Services	\$ 6,232	\$ 4,803	\$ 6,000	\$ 4,500	\$ 6,000	\$ 6,000	0.0%	33.3%
5677 - Contingency	\$ 37,998	\$ -	\$ 15,000	\$ -	\$ 10,000	\$ 10,000	-33.3%	DNA
5700 - Public Information	\$ 1,000	\$ 710	\$ 1,000	\$ 710	\$ 900	\$ 900	-10.0%	26.8%
5780 - Special Events Programming	\$ 10,063	\$ 11,611	\$ 11,000	\$ 11,611	\$ 12,400	\$ 12,400	12.7%	6.8%
5781- July 4th	\$ 58,584	\$ 64,817	\$ 60,000	\$ 62,283	\$ 64,450	\$ 64,450	7.4%	3.5%
5785 - Library Services	\$ 20,946	\$ 21,658	\$ 25,000	\$ 22,000	\$ 22,000	\$ 22,000	-12.0%	0.0%
TOTAL	\$393,896	\$358,784	\$410,537	\$317,008	\$347,257	\$347,257	-15.4%	9.5%
Commodities								
6110 - Books & Publications	\$ 680	\$ 773	\$ 900	\$ 800	\$ 800	\$ 800	-11.1%	0.0%
6120 - Office Supplies	\$ 1,507	\$ 1,836	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
6125- Office Furniture	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6130 - Supplies	\$ 4,218	\$ 5,548	\$ 4,200	\$ 4,000	\$ 4,200	\$ 4,200	0.0%	5.0%
6150 - Software	\$ -	\$ 243	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6151 - Hardware	\$ 1,151	\$ 3,089	\$ -	\$ -	\$ 1,200	\$ 1,200	DNA	DNA
6165 - Recognition	\$ 749	\$ 1,519	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
6170 - Postage	\$ 767	\$ 849	\$ 1,500	\$ 1,500	\$ 850	\$ 850	-43.3%	-43.3%
TOTAL	\$ 9,072	\$ 14,558	\$ 10,100	\$ 9,800	\$ 10,550	\$ 10,550	4.5%	7.7%
TOTAL	\$792,780	\$791,492	\$923,586	\$814,843	\$822,941	\$852,310	-7.7%	4.6%

Administration / Finance Departments Organization Chart Fiscal Year Ended April 30, 2017

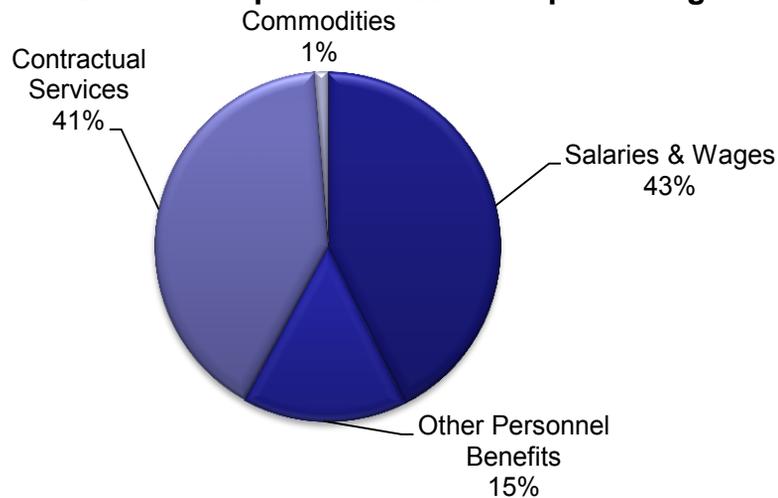


Executive Management

Executive Management Historical Expenditures



Contractual Services Represent 41% of Adopted Budget



The FY 2017 Executive Management budget increased by \$37,467 over the FY 2016 estimate and \$60,818 or 7.7% higher than the FY 2015 actual. The increase in FY 2017 is due to higher salaries and wages than in FY 2015.

EXECUTIVE MANAGEMENT DEPARTMENT (NOW INCLUDES SPECIAL EVENTS)

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 2015-2016 ACCOMPLISHMENTS

1. Continually updated the Council on the progress of the 2013-2015 Goals and Objectives Plan.
2. Prepared over \$7.1 million in construction contracts and change orders for the new Police Station - **Level 1 Goal #1.8.**
3. Oversee the completion of the new Police Station and hosted an open house on October 19, 2015 with about 75 attendees.

4. Supervised the July 4th festivities including the provision of 537 consumed meals, bingo, fireworks, concert, inflatables, and variety artists.
5. Worked with developers to bring ten (10) new businesses to the City including: Starbuck's (opened April 2015), Ellie's Coffee Bar (opened June 2015), Waxing the City (opened August 2015), Long Tall Sally (opened in August 2015), Blaze Pizza (opened October 2015), Specialty's Café & Bakery (opened November 2015), American Mattress (opened November 2015), Jersey Mike's (opened December 2015), Twin Peaks (opened in January 2016), and Naf Naf Grill (opened in February 2016) – **Level 1 Goal #1.1.**
6. Worked with the Oakbrook Terrace Park District to annex Heritage Park into the City limits.
7. Oversee the purchase and installation of a new phone system for City Hall and the Police Station.
8. Worked on updating the Personnel Policy and combining the Personnel and Administrative Policies into one (1) cohesive document – **Level 3 Goal.**
9. Oversee the installation of a new digital electronic sign at City Hall.
10. Hosted an open forum regarding rental and housing development issues on November 24, 2015 with approximately 40 residents in attendance.
11. Worked on the Nicor franchise agreement renewal which was approved by the Council on February 9, 2016.
12. Received \$18,750 in corporate sponsorships for the July 4th activities.
13. Coordinated the Holiday Party with 78 children attending.
14. Organized the elected official, commission member, and employee holiday party held at Drury Lane.
15. Organized the spring kite fly and egg hunt with 61 attendees.
16. Assisted in the publication of the City's newsletter, *Terrace Leaves*, which was published six (6) times during the year.
17. Monitored the development of the Oakbrook Terrace Square Shopping Center- **Level 1 Goal #1.3.**
18. Continual monitoring of the video gaming licensing program resulting in ten (10) location licenses and a total of 48 machines.



FY 2016-2017 OBJECTIVES

- To prepare and recommend an annual operating budget to be adopted prior to May 1st of each year, and to administer the approved expenditure operating and capital plans throughout the fiscal year.
- To provide monthly financial summaries to the Mayor, City Council and staff.
- To provide staff support and professional expertise to the City Council, any ad hoc or permanent City Council committees when created and other advisory boards and commissions as needed.
- To coordinate and supervise all City general legal, litigation, and legislative consulting assistance.
- To prepare the City Council meeting agendas and provide the information and materials necessary for appropriate review and action as required by the City Council.
- To continue to serve the City by active participation in intergovernmental groups such as the West Central Municipal Conference (WCMC), 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 4th Celebration, Children's Holiday Party, Business Grand Openings, City Wide Garage Sale, Children's Spring Egg Hunt and Kite Fly, 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 2016-2017 Budget Proposal

The Executive Management Department's budget request for FY 2017 is \$822,941. The proposed budget decreased by \$108,744 compared to the FY 2016 budget. This decrease is due to a reduction in salaries, lobbying services, and membership fees.

The FY 2017 budget is 1% or \$8,099 higher than the current year estimate of \$814,843 because contractual services increased by \$30,250 due to higher amounts budgeted for litigation and contingency purposes, whereas in the current year expenditures are limited.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	Total
July 4th Sponsorship Revenue	\$ 17,000	\$ 17,000	\$ 21,950	\$ 19,550	\$ 18,750	\$ 19,000	\$ 113,250



	2008	2009	2010	2011	2012	2013	2014	2015	2016 Est.	2017 Proposed
Salaries	372,622	396,056	365,454	427,903	334,088	273,095	282,232	293,732	358,765	348,414

NARRATIVE REPORT

Department:	Executive Management	Date:	December 2015
Activity:	01-01	Prepared By:	Aileen Haslett

Object Number	Narrative	Adopted
4110	Full-Time	\$270,634
	The budgeted amount represents the salary for the City Administrator, the Assistant to the Mayor and City Administrator, and the Deputy Clerk/Administrative Assistant.	
4130	Part-Time Regular	\$12,497
	The part-time pay for the Office Assistant is expensed here.	
4140	Part-time Other	\$69,500
	Budgeted amount includes the Mayor's annual salary and liquor commission salary for a combined total of \$34,000; the six (6) Aldermen's annual salaries at \$30,000 and the Clerk's annual salary of \$5,000. The Clerk's certification fee of \$500 is also budgeted here.	
4151	Police-Special Events	\$4,200
	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	\$3,100
	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	\$1,000
	Budgeted amount includes all salary related costs for the Administrative Department in regards to working the City's Special Events	
4500	Other Personnel Benefits	\$130,972
	These benefits include IMRF, FICA, unemployment insurance and insurance for life, dental, health for eligible persons.	
5601	Codification	\$6,700
	Annual fee to update the municipal code.	

NARRATIVE REPORT

Department: Executive Management **Date:** December 2015
Activity: 01-01 **Prepared By:** Aileen Haslett

Object Number	Narrative	Adopted
5602	Minute Transcription Services	\$2,800
	Budgeted amount is for transcribing City Council minutes.	
5610	Membership & Association Fees	\$6,000
	Membership in professional organizations for the City Administrator and the City including: International City/County Management Association (ICMA), Illinois Municipal League (IML), Illinois Public Employer Labor Relations Association (IPELRA), National Public Employers Labor Relations Association (NPELRA), Illinois City/County Management Association (ILCMA), West Central Municipal Conference (WCMC) Metropolitan Mayors Caucus, Chicago Metropolitan Agency for Planning (CMAP), and Public Salary.com. In addition, a donation to the DuPage Senior Citizens Council for meals on wheels for certain City residents is also budgeted here (\$1,500).	
5615	Meetings	\$1,000
	Requested amount is for attendance at various local, regional, and state meetings for the City Administrator, Administrative staff, and Elected Officials.	
5625	Terrace Leaves Newsletter	\$20,700
	Bi-monthly publication, printing and mailing preparation for the six (6) page <i>Terrace Leaves</i> at an estimated cost of \$2,994 each issue for a total of \$17,964, plus bulk mail cost of \$2,736.	
5651	Employee Assistance Program	\$3,757
	The budgeted amount covers this benefit for all non-union employees and reflects a 4% increase.	
5660	Equipment Maintenance & Repair	\$3,050
	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	\$2,100
	Budgeted amount is for the City Administrator and the Assistant To The Mayor and City Administrator's cell phones.	

NARRATIVE REPORT

Department:	Executive Management	Date:	December 2015
Activity:	01-01	Prepared By:	Aileen Haslett

Object Number	Narrative	Adopted																					
5671	General Legal Service	\$75,000																					
	Budgeted figure is for the fees from the Office of the City Attorney and any other general legal service costs. This line item decreased from the FY 2016 budgeted amount because Administrative staff is creating more ordinances and resolutions in-house, as opposed to relying on City Attorney.																						
5672	Prosecutions	\$70,000																					
	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 other legal firms assisting the City.																						
5674	Labor Relations	\$4,000																					
	The amount reflects legal fees for human resources related issues.																						
5675	Administrative Hearing Services	\$6,000																					
	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	\$10,000																					
	This account is established as a contingency for unforeseen or emergency expenditures.																						
5780	Special Events Programming	\$12,400																					
	The requested amount provides funds for the various holiday and special events that occur throughout the year including:																						
	<table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">Employee Holiday Party</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 30%; text-align: right;">4,000</td> </tr> <tr> <td>Garage Sale</td> <td></td> <td style="text-align: right;">600</td> </tr> <tr> <td>Childrens Holiday Party</td> <td></td> <td style="text-align: right;">6,100</td> </tr> <tr> <td>Halloween Donation</td> <td></td> <td style="text-align: right;">500</td> </tr> <tr> <td>Easter Program</td> <td></td> <td style="text-align: right;">1,200</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">12,400</td> </tr> <tr> <td></td> <td style="text-align: right;">\$</td> <td style="text-align: right; border-top: 1px solid black;">12,400</td> </tr> </table>	Employee Holiday Party	\$	4,000	Garage Sale		600	Childrens Holiday Party		6,100	Halloween Donation		500	Easter Program		1,200			12,400		\$	12,400	
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NARRATIVE REPORT

Department:	Executive Management	Date:	December 2015
Activity:	01-01	Prepared By:	Aileen Haslett

Object Number	Narrative	Adopted
5781	July 4 th Programming	\$64,450
	Fireworks \$20,000 Rides 1,850 Catering 17,500 Production Costs 10,000 Table, Chair, & Tent Rental 4,500 Variety Artists 2,500 Band Fees 3,000 Golf Carts 1,350 July 4th Ads 850 Generator Rental 600 Sponsor Banners, Plaques, Frames 700 Clean Sweep 600 Raffle 500 Ticket Pricing 500 <hr style="width: 10%; margin-left: auto; margin-right: 0;"/> \$64,450	
5785	Library Services	\$22,000
	Gross cost for Oakbrook Terrace residents to use the Villa Park Public Library. Household pays 20% of the library rate.	
6151	Hardware	\$1,200
	Purchase of two (2) new computers for Deputy Clerk/Administrative Assistant and the Office Assistant.	
6165	Recognition	\$1,500
	This line item funds employee career milestone awards, retirement plaques, and commemoration of events.	

Police Department

**CITY OF OAKBROOK TERRACE
POLICE DEPARTMENT
2016/2017 BUDGET
01-02**

	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Salaries & Wages	\$2,085,445	\$2,235,942	\$2,385,657	\$2,302,996	\$2,409,807	\$2,423,539	1.6%	5.2%
Other Personnel Benefits	\$1,202,384	\$1,489,449	\$1,629,632	\$1,610,846	\$1,771,087	\$1,753,215	7.6%	8.8%
Contractual Services	\$301,218	\$300,428	\$329,798	\$366,200	\$389,262	\$389,262	18.0%	6.3%
Commodities	\$163,224	\$144,099	\$95,600	\$79,150	\$86,200	\$86,200	-9.8%	8.9%
Capital Expenditures	\$13,154	\$13,654	\$71,054	\$57,000	\$72,172	\$72,172	1.6%	26.6%
DEPARTMENT TOTAL	\$3,765,424	\$4,183,571	\$4,511,741	\$4,416,192	\$4,728,528	\$4,724,387	4.7%	7.0%

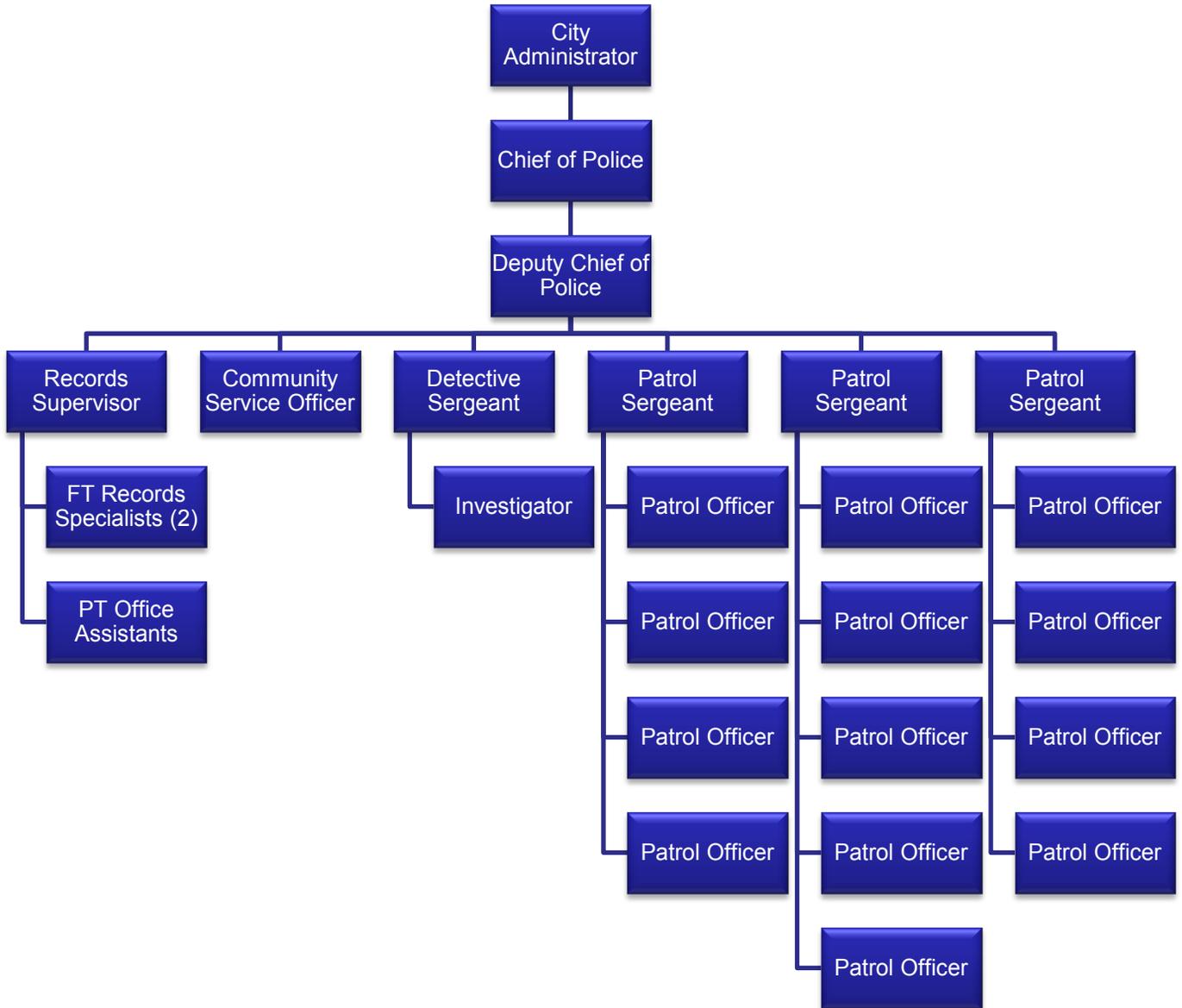
Salaries & Wages								
4110-01 - Full-time Administrative	\$349,691	\$442,623	\$459,455	\$459,455	\$459,921	\$471,419	2.6%	2.6%
4110-02 - Full-time Sergeants	\$286,819	\$299,070	\$310,116	\$310,116	\$323,168	\$323,168	4.2%	4.2%
4110-03 - Full-time Patrol Officers	\$949,980	\$993,007	\$1,070,100	\$1,070,100	\$1,181,609	\$1,181,609	10.4%	10.4%
4110-04 - Full-time Investigations	\$181,480	\$190,888	\$196,395	\$127,000	\$99,152	\$99,152	-49.5%	-21.9%
4111-02 - Court Stand-by Sgts	\$451	\$463	\$2,416	\$1,000	\$2,477	\$2,477	2.5%	147.7%
4111-03 - Court Stand-by Patrol	\$5,357	\$5,732	\$8,242	\$5,000	\$8,448	\$8,448	2.5%	69.0%
4111-04 - Court Stand-by Invest	\$239	\$163	\$2,266	\$200	\$2,229	\$2,229	-1.6%	1014.5%
4120-01 - Overtime Administrative	\$3,365	\$3,001	\$3,387	\$4,500	\$3,304	\$3,387	0.0%	-24.7%
4120-02 - Overtime Sergeants	\$19,627	\$24,206	\$20,111	\$18,000	\$19,685	\$19,685	-2.1%	9.4%
4120-03 - Overtime Patrol Officers	\$100,730	\$80,772	\$73,753	\$92,000	\$75,361	\$75,361	2.2%	-18.1%
4120-04 - Overtime Investigations	\$8,717	\$9,388	\$11,480	\$9,100	\$11,426	\$11,426	-0.5%	25.6%
4130 - Part-time Regular	\$88,355	\$84,298	\$84,416	\$84,416	\$86,027	\$88,178	4.5%	4.5%
4150-02 - Court Time Sergeants	\$5,540	\$6,331	\$5,500	\$5,500	\$11,159	\$11,159	102.9%	102.9%
4150-03 - Court Time Patrol Off.	\$34,000	\$41,234	\$56,291	\$40,000	\$58,969	\$58,969	4.8%	47.4%
4150-04 - Court Time Investigations	\$531	\$-	\$1,566	\$-	\$1,672	\$1,672	6.8%	DNA
4160-02 - Holiday Pay Sergeants	\$10,221	\$13,269	\$17,027	\$14,500	\$17,585	\$17,585	3.3%	21.3%
4160-03 - Holiday Pay Patrol Off.	\$28,076	\$28,752	\$30,640	\$35,000	\$35,715	\$35,715	16.6%	2.0%
4160-04 - Holiday Pay Investigations	\$6,315	\$7,212	\$8,309	\$8,309	\$4,459	\$4,459	-46.3%	-46.3%
4170-01 - Vacation Buy Back Admn	\$-	\$2,353	\$2,353	\$4,800	\$-	\$-	-100.0%	-100.0%
4170-02 - Vacation Buy Back Srgts	\$-	\$-	\$2,014	\$-	\$2,064	\$2,064	2.5%	DNA
4170-03 - Vacation Buy Back Patrol	\$4,413	\$3,179	\$3,434	\$-	\$3,520	\$3,520	2.5%	DNA
4170-04 - Vacation Buy Back Invest	\$1,540	\$-	\$1,888	\$-	\$1,857	\$1,857	-1.7%	DNA
4171 - Sick Leave Buyback	\$-	\$-	\$14,498	\$14,000	\$-	\$-	-100.0%	-100.0%
TOTAL	\$2,085,445	\$2,235,942	\$2,385,657	\$2,302,996	\$2,409,807	\$2,423,539	1.6%	5.2%

Other Personnel Benefits								
4510 - IMRF	\$24,262	\$31,012	\$32,586	\$33,000	\$34,565	\$35,430	8.7%	7.4%
4520-01 FICA Administrative	\$32,354	\$38,803	\$41,865	\$42,500	\$42,018	\$43,068	2.9%	1.3%
4520-02 FICA Sergeants	\$23,339	\$24,858	\$28,434	\$27,778	\$28,775	\$28,775	1.2%	3.6%
4520-03 FICA Patrol Officers	\$81,746	\$82,560	\$95,048	\$95,021	\$104,317	\$104,317	9.8%	9.8%
4520-04 FICA Investigations	\$14,526	\$15,483	\$16,976	\$11,063	\$9,241	\$9,241	-45.6%	-16.5%
4530-01 Health Ins. Administrative	\$77,814	\$105,275	\$91,608	\$80,384	\$87,549	\$87,549	-4.4%	8.9%
4531-01 H.S.A. Contrib Admin.	\$-	\$10,075	\$20,150	\$15,700	\$15,700	\$15,700	-22.1%	0.0%
4531-02 H.S.A. Contrib. Union	\$-	\$33,750	\$67,500	\$65,150	\$69,600	\$67,500	0.0%	3.6%
4535-02 Health/Dental Sergeants	\$69,119	\$74,036	\$66,382	\$66,800	\$74,400	\$74,185	11.8%	11.1%
4535-03 Health/Dental Patrol	\$219,989	\$247,585	\$202,512	\$214,000	\$266,026	\$248,909	22.9%	16.3%
4535-04 Health/Dental Invest	\$31,412	\$30,853	\$22,188	\$8,952	\$8,365	\$8,344	-62.4%	-6.8%
4535-05 Health Insurance OPEB	\$12,235	\$12,962	\$9,000	\$13,400	\$14,204	\$14,204	57.8%	6.0%
4540-01 Dental Ins. Administrative	\$5,061	\$6,993	\$6,291	\$6,700	\$6,691	\$6,357	1.0%	-5.1%
4550-01 Life Ins. Administrative	\$1,030	\$1,414	\$1,495	\$1,528	\$1,532	\$1,532	2.5%	0.3%
4550-02 Life Ins. Sergeants	\$867	\$962	\$1,042	\$836	\$1,085	\$1,085	4.2%	29.9%
4550-03 Life Ins. Patrol Officers	\$2,837	\$3,205	\$3,595	\$3,300	\$3,968	\$3,968	10.4%	20.2%
4550-04 Life Ins. Investigations	\$546	\$608	\$659	\$310	\$333	\$333	-49.5%	7.3%
4560-00 Police Pension	\$589,869	\$755,538	\$910,055	\$912,645	\$992,007	\$992,007	9.0%	8.7%
4570-01 Unemployment Ins. Adm.	\$5,284	\$5,842	\$4,899	\$4,432	\$4,432	\$4,432	-9.5%	0.0%
4570-02 Unemployment Ins. Serg.	\$1,730	\$1,220	\$1,225	\$1,225	\$739	\$739	-39.7%	-39.7%
4570-03 Unemployment Ins. Patrol	\$7,210	\$5,594	\$5,307	\$5,307	\$5,171	\$5,171	-2.6%	-2.6%
4570-04 Unemployment Ins. Invest	\$1,153	\$822	\$816	\$816	\$369	\$369	-54.8%	-54.7%
TOTAL	\$1,202,384	\$1,489,449	\$1,629,632	\$1,610,846	\$1,771,087	\$1,753,215	7.6%	8.8%

**CITY OF OAKBROOK TERRACE
POLICE DEPARTMENT
2016/2017 BUDGET
01-02**

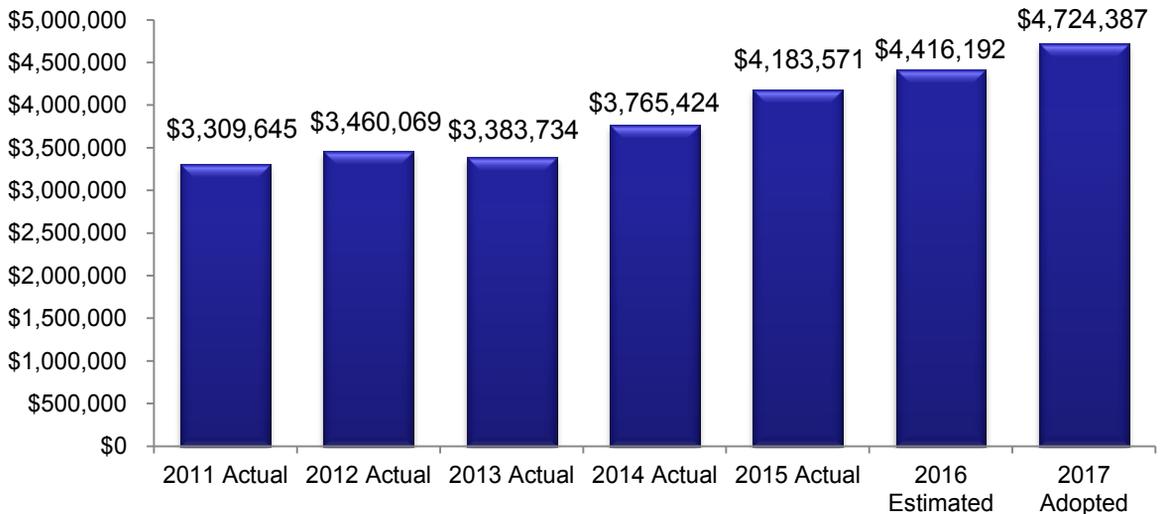
	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Contractual Services								
5600 - Professional/Technical	\$ 7,675	\$ 7,540	\$ 7,800	\$ 7,800	\$ 8,100	\$ 8,100	3.8%	3.8%
5605 - Training/Conferences	\$ 6,888	\$ 7,346	\$ 11,500	\$ 11,500	\$ 11,600	\$ 11,600	0.9%	0.9%
5607 - Continuing Education	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	0.0%	DNA
5610 - Membership & Association	\$ 620	\$ 1,115	\$ 1,500	\$ 2,900	\$ 1,500	\$ 1,500	0.0%	-48.3%
5611 - Support Services	\$ 9,555	\$ 14,912	\$ 13,500	\$ 13,500	\$ 17,060	\$ 17,060	26.4%	26.4%
5615 - Meetings	\$ 439	\$ 201	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5635 - Deductible Payments	\$ 1,000	\$ 918	\$ 2,000	\$ 2,000	\$ 4,000	\$ 4,000	100.0%	100.0%
5650 - Physical Exams	\$ 220	\$ 677	\$ 400	\$ 400	\$ 400	\$ 400	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 301	\$ 228	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 18,514	\$ 10,944	\$ 15,398	\$ 17,300	\$ 11,658	\$ 11,658	-24.3%	-32.6%
5663 - Vehicle Maint & Repair	\$ 24,510	\$ 19,715	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	0.0%	0.0%
5665 - Telephone Service	\$ 6,541	\$ 7,977	\$ 6,400	\$ 7,100	\$ 6,400	\$ 6,400	0.0%	-9.9%
5668 - Communications	\$ 11,554	\$ 10,928	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.0%	0.0%
5670 - Travel Expense	\$ -	\$ 422	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5680 - DuComm	\$ 185,022	\$ 192,341	\$ 202,000	\$ 212,300	\$ 208,144	\$ 208,144	3.0%	-2.0%
5695 - Animal Control	\$ -	\$ 70	\$ 300	\$ 100	\$ 300	\$ 300	0.0%	200.0%
5705 - Filing Fees	\$ 1,531	\$ 2,530	\$ 3,000	\$ 2,000	\$ 3,000	\$ 3,000	0.0%	50.0%
5707 - State Forfeiture	\$ -	\$ 1,598	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.0%	DNA
5715 - Uniform Allowance	\$ 24,079	\$ 20,025	\$ 20,000	\$ 22,700	\$ 20,000	\$ 20,000	0.0%	-11.9%
5720 - Printing	\$ 2,769	\$ 941	\$ 1,500	\$ 2,100	\$ 2,100	\$ 2,100	40.0%	0.0%
5758 - Utilities	\$ -	\$ -	\$ -	\$ 16,500	\$ 20,000	\$ 20,000	DNA	21.2%
5770 - Building Maintenance	\$ -	\$ -	\$ -	\$ 12,000	\$ 30,500	\$ 30,500	DNA	154.2%
TOTAL	\$ 301,218	\$ 300,428	\$ 329,798	\$ 366,200	\$ 389,262	\$ 389,262	18.0%	6.3%
Commodities								
6110 - Books & Publications	\$ 1,049	\$ 1,709	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	0.0%
6120 - Office Supplies	\$ 2,156	\$ 2,829	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.0%	0.0%
6125 - Office Furniture	\$ -	\$ 468	\$ -	\$ 3,400	\$ -	\$ -	DNA	-100.0%
6126 - Towing Expenses	\$ 7,059	\$ 5,949	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	0.0%	0.0%
6130 - Supplies	\$ 16,424	\$ 16,996	\$ 14,000	\$ 18,000	\$ 14,000	\$ 14,000	0.0%	-22.2%
6131 - DUI Equipment	\$ 69,969	\$ 47,478	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	0.0%	DNA
6150 - Software	\$ 1,632	\$ 1,675	\$ 1,000	\$ 50	\$ 1,000	\$ 1,000	0.0%	1900.0%
6151 - Hardware	\$ 1,564	\$ 8,860	\$ 2,400	\$ 2,000	\$ 2,400	\$ 2,400	0.0%	20.0%
6170 - Postage	\$ 1,094	\$ 1,433	\$ 1,500	\$ 1,500	\$ 2,600	\$ 2,600	73.3%	73.3%
6180 - Fuel	\$ 62,276	\$ 56,702	\$ 63,000	\$ 42,000	\$ 52,500	\$ 52,500	-16.7%	25.0%
TOTAL	\$ 163,224	\$ 144,099	\$ 95,600	\$ 79,150	\$ 86,200	\$ 86,200	-9.8%	8.9%
Capital Expenditures								
7130 - Vehicles	\$ 13,154	\$ 13,654	\$ 71,054	\$ 57,000	\$ 72,172	\$ 72,172	1.6%	26.6%
TOTAL	\$ 13,154	\$ 13,654	\$ 71,054	\$ 57,000	\$ 72,172	\$ 72,172	1.6%	26.6%
TOTAL	\$3,765,424	\$4,183,571	\$4,511,741	\$4,416,192	\$4,728,528	\$ 4,724,387	4.7%	7.0%

Police Department Organization Chart Fiscal Year Ended April 30, 2017

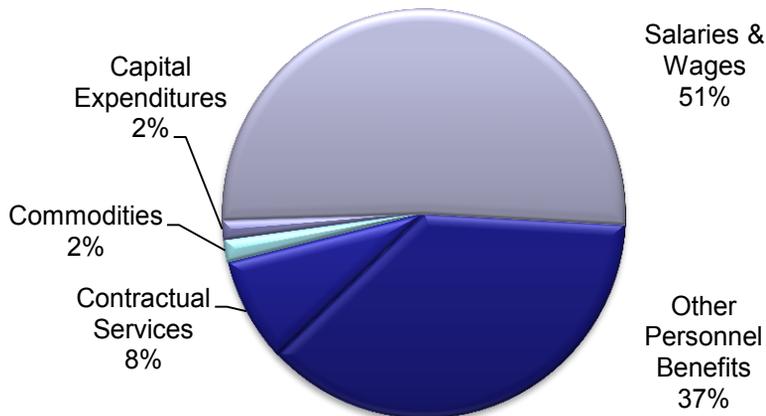


Police

Police Historical Expenditures



Salaries & Wages Represent 51% of Adopted Budget



The Police Department budget for FY 2017 is \$4,724,387 representing an increase of \$308,195 or 7% from the FY 2016 estimate. Salaries increased by 5.2% or \$120,543 over the FY 2016 estimate due to mandatory Police Union pay increases. Other personnel benefits increased by \$142,369 or 8.8% from the current year due to higher insurance costs and a higher actuarial recommendation for the City's contribution towards the Police Pension Fund. The FY 2016 estimate is actually \$95,549 less than the original budget due to a police officer vacancy in the current year.

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 4th of July event.



FY 2015-16 ACCOMPLISHMENTS

1. Successfully transitioned to new building resulting in state-of-the-art equipment – **Level 1 Goal #1.8.**
2. Revised and updated the Emergency Operations Plan for the City.
3. Completed a new Policy and Procedure Manual – **Staff Goal.**

4. The Police Department's state certified School Resource Officer continues to work closely with officials from School District #45 and School District #48 to ensure that the most current training and safety procedures are being practiced while conducting annual drills.
5. Continue the Child Safety Restraint Safety Program whereby the Police Department's State Certified Child Restraint Seat Officers inspects the vehicle restraint seats for current residents.
6. 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.
7. Negotiated with Fraternal Order of Police for a new 3 year contract, resulting in a substantial savings in insurance premiums.

FY 2016-17 OBJECTIVES

- Continue traffic enforcement with the Administrative Tow Enforcement Ordinance on all Class A Misdemeanor and Felony arrests.
- Maintain our working partnership with the (DuCART) DuPage County Accident Reconstruction Team Task Force to assist our community with all major accident investigations.
- Maintain a high level of proficiency and readiness in Homeland Security and Department of Health issues through training, planning and exercises.
- Continue to provide high visibility police patrols throughout the City with a main focus on our two local schools.
- Continue the training and education necessary to maintain the highest standards of professionalism within the Police Department by hiring an additional officer to fill the current vacancy.
- 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 2016-17 Budget Proposal

The Police Department Budget Proposal for FY2016-17 is \$4,728,528. This request is an increase as follows:

	Proposed FY2016-17	Actual (FY2014-15)	Change	%	Current/ Estimated (FY2015-16)	Change	%
Total	\$4,728,528	\$4,183,571	\$544,957	13.0%	\$4,416,192	\$312,336	7.0%
Salaries & Personal Benefits	\$4,180,894	\$3,725,391	\$455,503	12.2%	\$3,913,842	\$267,052	6.8%
Capital Expenditure	\$72,172	\$13,654	\$58,518	428.6%	\$57,000	\$15,172	26.6%
Contractual Services	\$389,262	\$300,428	\$88,834	29.6%	\$366,200	\$23,062	6.3%
Commodities	\$86,200	\$144,099	(\$57,899)	(40.2%)	\$79,150	(\$7,050)	(8.9%)

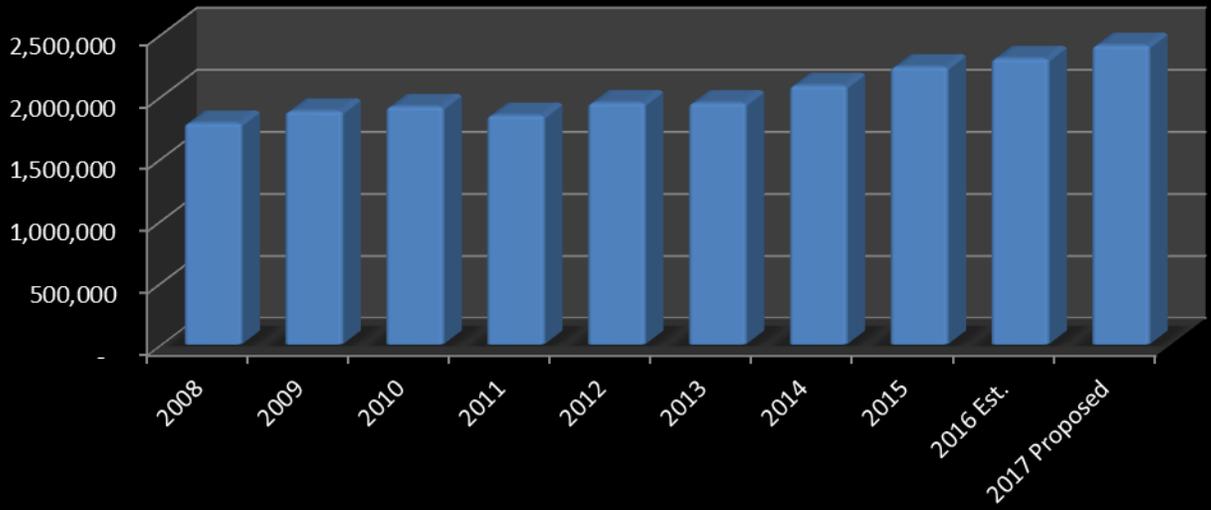
Salaries and Personal Benefits. These categories comprise of 88.4% of the total operating budget. Salaries and Personal Benefits increased due to Police union pay increases, higher police pension contributions, higher HSA Contributions, proposed 4% increase for non-union employees moving up the step plan and a 1% bonus for employees at the top of the step.

Capital Expenditure. Increase due to the requested replacement of two (2) vehicles. As with past years, the vehicle replacements will be funded from the DUI Equipment fund. This account is funded with monies collected in DUI fines and is self-generating with regards to revenue. This is allowed by State Statute, so that the City can utilize this revenue to purchase equipment related to DUI. The City advertises its commitment to aggressive DUI enforcement by applying a decal announcing that the vehicles were purchased with DUI fine monies.

Contractual Services. Increase due primarily to increases in deductible payments as well as newly-inherited services resulting from the new police facility such as utilities and building maintenance.

Police Operating Indicators	Per Calendar Year					
	2015	2014	2013	2012	2011	2010
Accidents	462	423	410	400	456	400
Crime Incidents	1,028	689	834	759	846	867
Traffic Citations	2,295	3,531	4,205	3,378	3,780	4,484
Parking Citations	618	305	537	208	318	364
Administrative Tows	154	221	342	247	315	385
DUI Arrests	23	35	50	77	162	147
Other Traffic Arrests	215	365	390	260	273	323
Uninsured Motor Vehicles	368	565	716	544	618	182
Local Ordinance Arrests	129	129	165	38	98	84
Totals	5,292	6,263	7,649	5,911	6,866	7,236

Police Salaries 2008-2017



	2008	2009	2010	2011	2012	2013	2014	2015	2016 Est.	2017 Proposed
Salaries	1,782,865	1,878,884	1,915,694	1,845,260	1,945,965	1,945,213	2,085,445	2,235,942	2,302,996	2,409,807

NARRATIVE REPORT

Department:	Police Department	Date:	January, 2016
Activity:	01-02	Prepared By:	Chief Wayne Holakovsky

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$2,075,348
	Administrative and Command Staff includes the Chief, Deputy Chief, Records Supervisor, Community Service Officer and two Records Specialists. Unionized employees salaries are based on negotiated contract. Budgeted amount includes department staffing as follows: Administrative and Command Staff (6) - \$471,419 Sergeants (3) - \$323,168 Patrol Officers (14) - \$1,181,609 Investigations (1) Sgt - \$99,152	
4111	Court Stand-By	\$13,154
	Budgeted amount is for officer's stand-by pay before court appearances as per the contract. Sergeants - \$2,477 Patrol Officers - \$8,448 Investigations - \$2,229	
4120	Overtime	\$109,859
	Overtime is categorized by personnel sub-division: Administrative Staff - \$3,387 Sergeants - \$19,685 Patrol Officers - \$75,361 Investigations - \$11,426	
4130	Part-time Regular	\$88,178
	Part-time employees man the police desk on weekends and cover for full-time employees taking time off. Estimated hours and cost by category are: Midnight & Weekend Desk Coverage (5,024 hours)	
4150	Court Time	\$71,800
	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: Sergeants Court Appearances - \$11,159 Patrol Officers Court Appearances - \$58,969 Investigators Court Appearances - \$1,672	

NARRATIVE REPORT

Department: Police Department **Date:** January, 2016
Activity: 01-02 **Prepared By:** Chief Wayne Holakovsky

Object Number	Narrative	Adopted
4160	Holiday Pay	\$57,759
	Budgeted amount is for department personnel working paid holidays and holiday benefit by employment group: Sergeants - \$17,585 Patrol Officers - \$35,715 Investigations - \$4,459	
4170	Vacation Buy Back	\$7,441
	Union employees are entitled to sell back one week of vacation per labor agreement. Request is based on assumption of one investigator, one sergeant, and one patrol officer selling back vacation.	
4500	Other Personnel Benefits	\$1,753,215
	These benefits include IMRF, FICA, and insurance for life, dental, health and unemployment.	
5600	Professional & Technical Services	\$8,100
	Hahn & Associates performs on-call social services for the Police Department (4% increase from 2016-2017 = \$8,100). Expenses for a collection service are also expensed here.	
5605	Training and Conferences	\$11,600
	The budgeted figure includes multi-regional training (NEMRT \$3,000 = 20 officers at \$100 each, plus \$1,000 course fees). Certified Accident Investigator (\$4,000.00). Two (2) state conferences for the Chief and Deputy Chief for training courses as mandated by the Illinois Police Training Act. In addition Homicide Investigators (\$350), Gang Officers recertification (\$350).	
5607	Continuing Education	\$3,500
	Tuition reimbursement provided under terms of union contract.	
5610	Membership & Association	\$1,500
	Command level, Detective, Records and Specialized Officer memberships and professional associations.	

NARRATIVE REPORT

Department: Police Department **Date:** January, 2016
Activity: 01-02 **Prepared By:** Chief Wayne Holakovsky

Object Number	Narrative	Adopted																										
5611	Support Services	\$17,060																										
	<table border="0"> <tr><td>Major Crimes Task Force</td><td align="right">\$ 500</td></tr> <tr><td>DuPage Children's Center</td><td align="right">\$1,000</td></tr> <tr><td>ETSB</td><td align="right">\$4,400</td></tr> <tr><td>BEAST</td><td align="right">\$910</td></tr> <tr><td>Elmhurst Range Fee</td><td align="right">\$750</td></tr> <tr><td>Critical Reach Fee</td><td align="right">\$250</td></tr> <tr><td>NetRMS Fee</td><td align="right">\$800</td></tr> <tr><td>Leads On-Line</td><td align="right">\$1,800</td></tr> <tr><td>DuPage County Data Processing Fee</td><td align="right">\$200</td></tr> <tr><td>NIPAS Mobile Field Force</td><td align="right">\$1,200</td></tr> <tr><td>TLO</td><td align="right">\$300</td></tr> <tr><td>Administrative Consulting Services</td><td align="right">\$3,000</td></tr> <tr><td>Radko</td><td align="right">\$1,950</td></tr> </table>	Major Crimes Task Force	\$ 500	DuPage Children's Center	\$1,000	ETSB	\$4,400	BEAST	\$910	Elmhurst Range Fee	\$750	Critical Reach Fee	\$250	NetRMS Fee	\$800	Leads On-Line	\$1,800	DuPage County Data Processing Fee	\$200	NIPAS Mobile Field Force	\$1,200	TLO	\$300	Administrative Consulting Services	\$3,000	Radko	\$1,950	
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Administrative Consulting Services	\$3,000																											
Radko	\$1,950																											
5635	Deductible Payments	\$4,000																										
	Vehicle insurance deductibles for (4) four police vehicle accidents.																											
5660	Equipment Maintenance & Repair	\$11,658																										
	<p>Budgeted amount is for annual service on departmental equipment including:</p> <table border="0"> <tr><td>Office machines/Typewriters</td><td align="right">\$400</td></tr> <tr><td>Copy machine maintenance</td><td align="right">\$1,000</td></tr> <tr><td>Radco - Base radio, antennas, repeaters and console</td><td align="right">\$4,058</td></tr> <tr><td>Printrak/ Live Scan maintenance</td><td align="right">\$3,500</td></tr> <tr><td>Signalscape/Star Witness Video System maintenance</td><td align="right">\$1,500</td></tr> <tr><td>Chicago Communications-Portable Radios</td><td align="right">\$1,200</td></tr> </table>	Office machines/Typewriters	\$400	Copy machine maintenance	\$1,000	Radco - Base radio, antennas, repeaters and console	\$4,058	Printrak/ Live Scan maintenance	\$3,500	Signalscape/Star Witness Video System maintenance	\$1,500	Chicago Communications-Portable Radios	\$1,200															
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Signalscape/Star Witness Video System maintenance	\$1,500																											
Chicago Communications-Portable Radios	\$1,200																											
5663	Vehicle Maintenance & Repair	\$23,000																										
	Budgeted amount includes non-warranty vehicle repairs, car washes, and battery maintenance.																											
5665	Telephone Service	\$6,400																										
	Department's share of phone system charges plus Radio Repeater and DuComm Line.																											

NARRATIVE REPORT

Department: Police Department **Date:** January, 2016
Activity: 01-02 **Prepared By:** Chief Wayne Holakovsky

Object Number	Narrative	Adopted
5668	Communication	\$12,000
	Nine (9) Verizon cellular telephones (\$4,920), and thirteen (13) cellular modem service for Mobile Data Terminals.	
5680	DuComm	\$208,144
	Budgeted figure is comprised of City's fair share for 20 officers X \$10,000 Estimated budget increase of 4.0%. Also included in this line item is a 7% increase for a municipal share of a second DuComm Communications Center	
5705	Filing Fees	\$3,000
	Processing fees, Subpoenas fees, notaries, vehicle titles and registrations, and seized vehicle title transfers.	
5707	State Forfeiture Account	\$5,000
	Budgeted amount includes monies spent on reimbursing the state for seizures	
5715	Uniform Allowance	\$20,000
	Projected cost includes the following items: Uniform Replacement--\$18,200 Detective Clothing Allowance--\$1,800	
5720	Printing	\$2,100
	Printing of forms, reports, business cards, citations, parking tickets, placards, etc.	
5758	Utilities	\$20,000
	Costs associated with the utilities for the new building	
5770	Building Maintenance	\$30,500
	Costs associated with the maintenance of the new building	
6110	Books & Publications	\$1,200
	Purchasing of updated law books and references	

NARRATIVE REPORT

Department: Police Department **Date:** January, 2016
Activity: 01-02 **Prepared By:** Chief Wayne Holakovsky

Object Number	Narrative	Adopted
6126	Towing Expenses	\$7,500
	Budgeted line item is for all costs associated with towing expenses.	
6130	Supplies	\$14,000
	Necessary equipment for training and operations including batteries, evidence collection supplies, ammunition , targets and other range supplies, Taser supplies, flares and first aid equipment.	
6131	DUI Equipment	\$1,500
	Monies collected from DUI court fines must be used to purchase equipment for DUI enforcement and education (\$500). The request (\$1,000) for DVD disks, mouthpieces and other DUI supplies.	
6150	Software	\$1,000
	Miscellaneous software as needed.	
6151	Hardware	\$2,400
	To replace outdated XP computers, in addition to replacing computers based on the 5 year computer replacement schedule.	
6170	Postage	\$2,600
	Postage, UPS and Fed-Ex mailing and shipping costs.	
6180	Fuel	\$52,500
	Approximately 21,000 gallons of gasoline for police vehicles based on \$2.50 per gallon.	
7130	Capital Vehicle	\$72,172
	Budgeted amount is for two (2) vehicles. This budgeted amount also includes complete set up for radios and lights.	

Building & Zoning

**CITY OF OAKBROOK TERRACE
BUILDING & ZONING
2016/2017 BUDGET
01-03**

	Actual 13/14	Actual 14/15	Budget 15/16	Estimate 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Salaries & Wages	\$ 143,822	\$ 216,994	\$ 224,254	\$ 219,227	\$ 222,177	\$ 213,415	-4.8%	-2.7%
Other Personnel Benefits	\$ 53,242	\$ 90,566	\$ 91,326	\$ 90,775	\$ 97,058	\$ 102,824	12.6%	13.3%
Contractual Services	\$ 117,591	\$ 108,800	\$ 133,600	\$ 119,076	\$ 132,076	\$ 147,076	10.1%	23.5%
Commodities	\$ 2,510	\$ 4,808	\$ 3,800	\$ 4,000	\$ 3,800	\$ 3,800	0.0%	-5.0%
DEPARTMENT TOTAL	\$ 317,164	\$ 421,168	\$ 452,980	\$ 433,079	\$ 455,111	\$ 467,115	3.1%	7.9%

Salaries & Wages								
4110 - Full-time	\$ 100,957	\$ 175,619	\$ 176,530	\$ 176,528	\$ 176,528	\$ 206,115	16.8%	16.8%
4120 - Overtime	\$ 465		\$ 3,075	\$ -	\$ 1,000	\$ 1,000	-67.5%	DNA
4130 - Part-time Regular	\$ 37,150	\$ 36,500	\$ 38,349	\$ 38,349	\$ 38,349	\$ -	-100.0%	-100.0%
4140 - Part-time Other	\$ 5,250	\$ 4,875	\$ 6,300	\$ 4,350	\$ 6,300	\$ 6,300	0.0%	44.8%
TOTAL	\$ 143,822	\$ 216,994	\$ 224,254	\$ 219,227	\$ 222,177	\$ 213,415	-4.8%	-2.7%

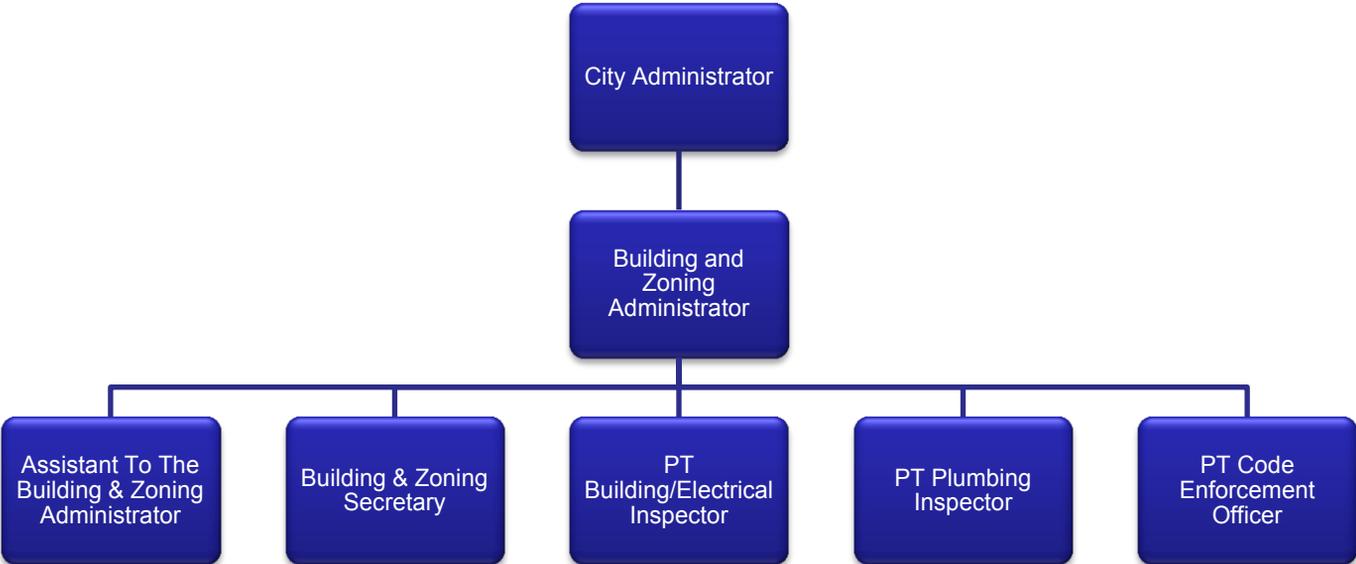
Other Personnel Benefits								
4510 - IMRF	\$ 17,674	\$ 27,304	\$ 28,130	\$ 28,084	\$ 29,976	\$ 28,489	1.3%	1.4%
4520 - FICA	\$ 10,844	\$ 15,888	\$ 17,168	\$ 16,771	\$ 16,997	\$ 16,341	-4.8%	-2.6%
4530 - Health Insurance	\$ 21,670	\$ 40,707	\$ 37,407	\$ 37,407	\$ 41,571	\$ 48,924	30.8%	30.8%
4531 - H.S.A. Contribution		\$ 2,225	\$ 4,450	\$ 4,450	\$ 4,450	\$ 4,450	0.0%	0.0%
4540 - Dental Insurance	\$ 1,572	\$ 2,689	\$ 2,372	\$ 2,370	\$ 2,372	\$ 2,837	19.6%	19.7%
4550 - Life Insurance	\$ 298	\$ 556	\$ 575	\$ 585	\$ 585	\$ 676	17.6%	15.6%
4570 - Unemployment Ins	\$ 1,185	\$ 1,198	\$ 1,225	\$ 1,108	\$ 1,108	\$ 1,108	-9.6%	0.0%
TOTAL	\$ 53,242	\$ 90,566	\$ 91,326	\$ 90,775	\$ 97,058	\$ 102,824	12.6%	13.3%

Contractual Services								
5600 - Professional/Technical	\$ 101,464	\$ 54,820	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	0.0%	0.0%
5602 - Rental Inspection	\$ 1,825	\$ 1,024	\$ -	\$ -	\$ 2,600	\$ 2,600	DNA	DNA
5604 - City Engineer	\$ -	\$ 18,000	\$ 25,000	\$ 18,000	\$ 25,000	\$ 25,000	0.0%	38.9%
5605 - Training/Conferences	\$ 498		\$ 500	\$ 400	\$ 500	\$ 500	0.0%	25.0%
5610 - Membership/Assoc Fees	\$ 463	\$ 400	\$ 550	\$ 550	\$ 550	\$ 550	0.0%	0.0%
5612 - Code Enforcement	\$ -	\$ 17,600	\$ 18,000	\$ 18,000	\$ 15,400	\$ 30,400	68.9%	68.9%
5615 - Meetings	\$ 8	\$ 13	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 322	\$ 257	\$ 300	\$ 350	\$ 350	\$ 350	16.7%	0.0%
5660 - Equipment Maint & Repair	\$ 1,413	\$ 1,294	\$ 1,600	\$ 500	\$ 500	\$ 500	-68.8%	0.0%
5665 - Telephone Service	\$ 2,746	\$ 3,142	\$ 2,600	\$ 2,600	\$ 2,000	\$ 2,000	-23.1%	-23.1%
5668 - Communications	\$ 231	\$ 479	\$ 450	\$ 576	\$ 576	\$ 576	28.0%	0.0%
5700 - Public Information	\$ 2,165	\$ 10	\$ 2,500	\$ 2,000	\$ 2,500	\$ 2,500	0.0%	25.0%
5725 - Public Hearing Expense	\$ 6,455	\$ 11,762	\$ 12,000	\$ 6,000	\$ 12,000	\$ 12,000	0.0%	100.0%
TOTAL	\$ 117,591	\$ 108,800	\$ 133,600	\$ 119,076	\$ 132,076	\$ 147,076	10.1%	23.5%

Commodities								
6110 - Books & Publications	\$ -	\$ 61	\$ 700	\$ 700	\$ 100	\$ 100	-85.7%	-85.7%
6120 - Office Supplies	\$ 757	\$ 1,020	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	0.0%
6130 - Supplies	\$ 1,502	\$ 1,273	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
6150 - Software	\$ -	\$ 486	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6151 - Hardware	\$ -	\$ 1,415	\$ -	\$ -	\$ 600	\$ 600	DNA	DNA
6170 - Postage	\$ 251	\$ 553	\$ 400	\$ 600	\$ 400	\$ 400	0.0%	-33.3%
TOTAL	\$ 2,510	\$ 4,808	\$ 3,800	\$ 4,000	\$ 3,800	\$ 3,800	0.0%	-5.0%

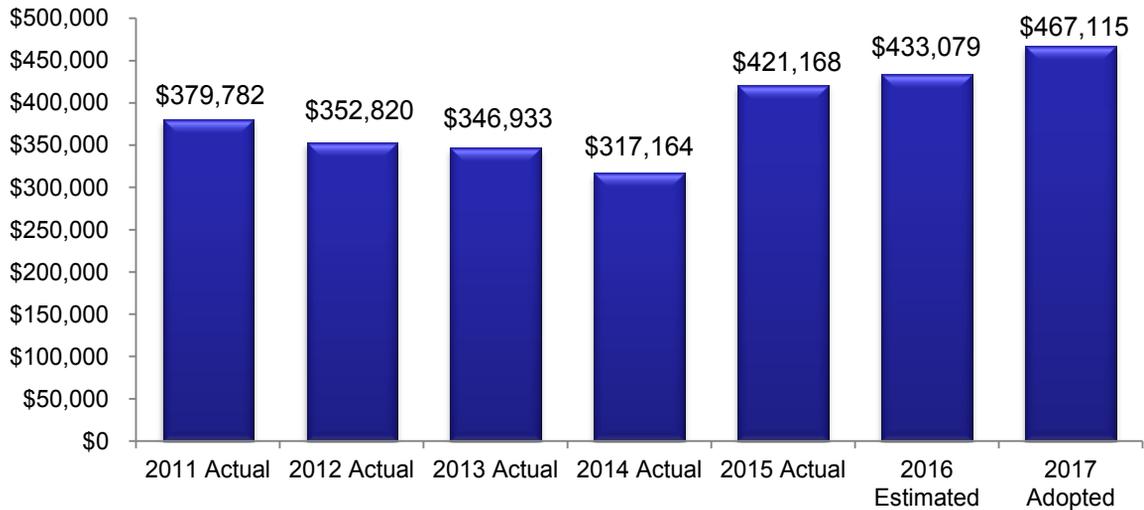
TOTAL	\$ 317,164	\$ 421,168	\$ 452,980	\$ 433,079	\$ 455,111	\$ 467,115	3.1%	7.9%
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Building and Zoning Department
Organization Chart
Fiscal Year Ended April 30, 2017

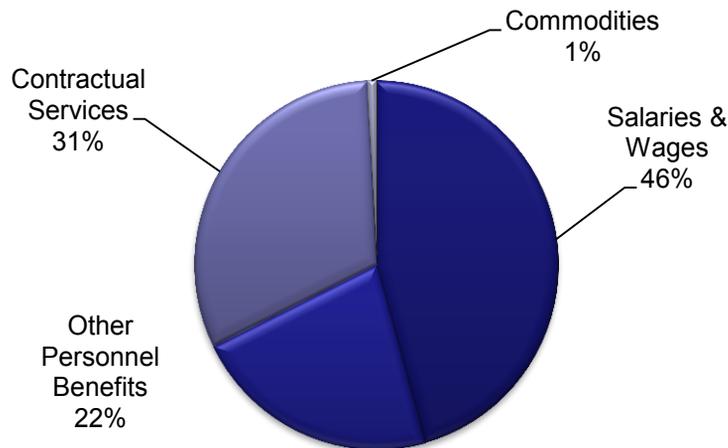


Building & Zoning

Building & Zoning Historical Expenditures



Salaries & Wages Represent 46% of Adopted Budget



The FY 2016 Building and Zoning budget increased \$34,036 or 8% from the FY 2016 estimate. Contractual services increased by \$28,000 over the FY 2016 estimate because of higher code enforcement costs and public hearing expenditures, of which the City is reimbursed for by the petitioner.

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, 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.

FY 2015–2016 ACCOMPLISHMENTS

1. Completed the development of effective reporting systems for information regarding permit process in order to establish and achieve standards for turnaround times and customer service. Such reports include permit status and turnaround times per permit type.
2. Completed the initiative to close out permit applications that were approved, but the permits never picked up by the applicants.
3. Investigated residential and commercial property maintenance code complaints during the 2015 calendar year, worked with property owners to assure compliance.
4. Abated violation cases of tall grass and weed at various residential and commercial properties by using Public Services forces and filing a lien on the property to recover the City's expense.
5. Responded to requests for zoning verification letters.
6. Reviewed and approved business license applications to ensure that business uses are in compliance with zoning classification of property and to verify that Certificate of Occupancy's were issued for new and old businesses prior to approval of a business license.
7. Administered the development throughout the City, including large commercial office tenants, retail, new restaurants, and the Terra Vista Assisted Living Facility.
8. Reviewed building permits, scheduled public hearings and reviewed plans and documents for the public hearings.

9. Completed plan reviews in-house and submitted plans for new construction only to the outside consultant.
10. The City adopted the State of Illinois Plumbing Code on September 22, 2015 through Ordinance No. 15-56.
11. Held a training session on November 3, 2015 for the Planning and Zoning Commission to review duties, qualifications, responsibilities, ethics, and meeting guidelines.

FY 2016–2017 OBJECTIVES

- To continue to recommend modifications to the building, electrical and plumbing codes as necessary. To work with the City's consultants and inspectors to determine if amendments to the codes are needed.
- To continue to recommend modifications to the zoning code as necessary.
- To continue to obtain revised zoning map, land use map, and aerial map as necessary.
- To continue to request commercial property owners to maintain landscaping throughout the City.
- To encourage architects and builders to provide adequate landscaping for commercial properties, and new homes.
- To continue to update development packets to provide various information to the general public for building permit requirements, sign permit requirements, required inspections, and public hearing documents submittal informational packet.
- To continue to monitor the Building and Zoning Department activities, and continue to enforce Building, Zoning, and Property Maintenance Codes including the rental inspection program.
- Continue to monitor the Building and Zoning Department budget.
- To continue to attend the Greater Oak Brook Chamber of Commerce Economic Development meetings and the DuPage County Community Development Commission meetings as needed.
- To continue to facilitate the development at Oakbrook Terrace Square, and monitor the new construction, and other development projects that may arise during the next fiscal year.
- To closely monitor the 52 residential property rentals within the City.

BUILDING AND ZONING DEPARTMENT

Fiscal Year 2015 / 2016 Budget Proposal

The FY 2016 / 2017 budget request for the Building and Zoning Department is \$455,111, representing an increase of \$2,131 or 0.47% from the FY 2016 budget.

B & Z Operating Indicators Per FY	2015	2014	2013	2012	2011	2010	2009	2008	2007
Building Permits Issued	291	280	260	274	210	193	231	228	295
Inspections Conducted	621	875	500	409	402	334	531	568	849
Complaints/Service Requests Responded To	131	171	137	30	39	42	45	42	38



	2008	2009	2010	2011	2012	2013	2014	2015	2016 Est.	2017 Proposed
Salaries	191,893	194,908	182,249	193,323	179,050	184,168	143,822	216,994	219,227	222,177

NARRATIVE REPORT

Department: Building & Zoning **Date:** October 2015
Activity: 01-03 **Prepared By:** Mihaela Dragan

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$206,115
	Budgeted amount is comprised of salary of Building & Zoning Administrator, and B&Z Secretary	
4120	Overtime	\$1,000
	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	\$102,824
	These benefits include IMRF, FICA, and insurance for life, dental, health.	
5600	Professional & Technical Services	\$70,000
	Requested amount covers several contractual services contracts: semi-annual elevator inspections (\$11,500), planning consulting services (\$2,500), building permit plan review services (\$23,400), and contracted plumbing and building /electrical inspector (\$32,600).	
5602	Rental Inspection	\$2,600
	Costs to perform rental inspections	
5604	City Engineer	\$25,000
	Engineering costs related to the Building & Zoning Department	
5612	Code Enforcement Officer & Rental Inspections	\$30,400
	Requested amount covers property maintenance, code enforcement inspections, services, and housing inspections.	
5665	Telephone Service	\$2,000
	Department's share of City's telephone system charges.	
5700	Public Information	\$2,500
	Budgeted amount includes reproduction of the City's Comprehensive Plan, Zoning and Subdivision books, and additional zoning maps and land use maps. The reason for the increase is due to ordering new aerial maps.	

NARRATIVE REPORT

Department: Building & Zoning **Date:** October 2015
Activity: 01-03 **Prepared By:** Mihaela Dragan

Object Number	Narrative	Adopted
5725	Public Hearing Expense	\$12,000
	Budgeted figure based on the anticipated need for public hearings and the publishing of legal notices.	

Public Services Street Division

CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - STREETS DIVISION
2016/2017 BUDGET
01-04

	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Salaries & Wages	\$252,607	\$265,693	\$261,250	\$256,677	\$262,655	\$ 268,921	2.9%	4.8%
Other Personnel Benefits	\$103,039	\$108,753	\$104,795	\$104,534	\$111,618	\$ 112,848	7.7%	8.0%
Contractual Services	\$139,754	\$160,677	\$132,284	\$140,734	\$149,850	\$ 149,850	13.3%	6.5%
Commodities	\$ 62,470	\$ 47,466	\$ 64,960	\$ 56,110	\$ 61,200	\$ 61,200	-5.8%	9.1%
DEPARTMENT TOTAL	\$557,870	\$582,589	\$563,289	\$558,055	\$585,323	\$ 592,820	5.2%	6.2%

Salaries & Wages								
4110 - Full-time	\$240,724	\$249,466	\$248,177	\$248,177	\$250,355	\$ 256,614	3.4%	3.4%
4120 - Overtime	\$ 260	\$ 114	\$ 615	\$ 100	\$ 300	\$ 308	-50.0%	207.5%
4140 - Part-time Other	\$ 11,622	\$ 16,112	\$ 12,458	\$ 8,400	\$ 12,000	\$ 12,000	-3.7%	42.9%
TOTAL	\$252,607	\$265,693	\$261,250	\$256,677	\$262,655	\$ 268,921	2.9%	4.8%

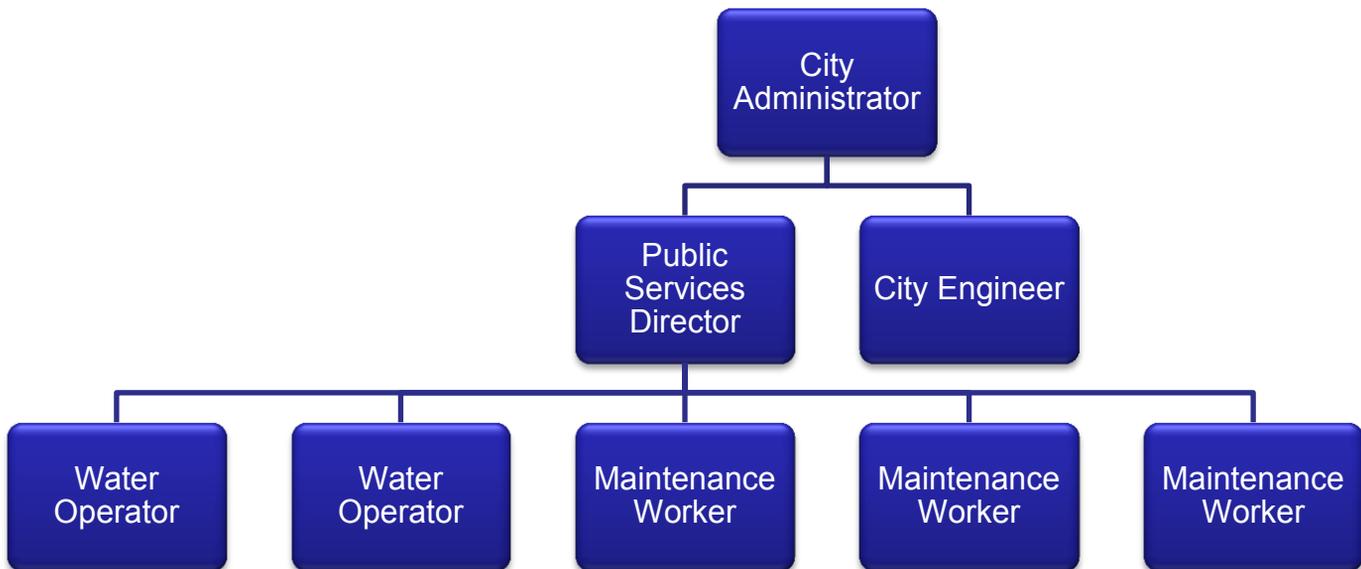
Other Personnel Benefits								
4510 - IMRF	\$ 33,126	\$ 33,616	\$ 32,193	\$ 32,437	\$ 34,517	\$ 35,380	9.9%	9.1%
4520 - FICA	\$ 20,184	\$ 20,251	\$ 20,009	\$ 19,636	\$ 20,093	\$ 20,596	2.9%	4.9%
4530 - Health Insurance	\$ 43,835	\$ 45,714	\$ 40,435	\$ 40,435	\$ 44,982	\$ 44,982	11.2%	11.2%
4531 - H.S.A. Contribution	\$ -	\$ 3,400	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	0.0%	0.0%
4540 - Dental Insurance	\$ 3,038	\$ 3,134	\$ 2,710	\$ 2,710	\$ 2,710	\$ 2,574	-5.0%	-5.0%
4550 - Life Insurance	\$ 882	\$ 982	\$ 1,015	\$ 1,038	\$ 1,038	\$ 1,038	2.3%	0.0%
4570 - Unemployment Ins	\$ 1,974	\$ 1,656	\$ 1,633	\$ 1,478	\$ 1,478	\$ 1,478	-9.5%	0.0%
TOTAL	\$103,039	\$108,753	\$104,795	\$104,534	\$111,618	\$ 112,848	7.7%	8.0%

Contractual Services								
5600 - Professional & Technical	\$ 281	\$ 690	\$ 2,500	\$ 1,500	\$ 2,500	\$ 2,500	0.0%	66.7%
5604 - City Engineer	\$ -	\$ 165	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5605 - Training/Conferences	\$ 91	\$ 892	\$ 500	\$ 500	\$ 600	\$ 600	20.0%	20.0%
5610 - Membership & Association	\$ 314	\$ 991	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
5615 - Meetings	\$ 355	\$ 216	\$ 350	\$ 350	\$ 350	\$ 350	0.0%	0.0%
5635-Deductible Payments	\$ -	\$ -	\$ 2,000	\$ 1,000	\$ 4,000	\$ 4,000	100.0%	300.0%
5650 - Physical Exams	\$ 180	\$ 521	\$ 500	\$ 800	\$ 500	\$ 500	0.0%	-37.5%
5655 - Equipment Lease & Rental	\$ 322	\$ 466	\$ 500	\$ 400	\$ 500	\$ 500	0.0%	25.0%
5660 - Equipment Maint & Repair	\$ 13,302	\$ 12,407	\$ 13,000	\$ 12,500	\$ 13,000	\$ 13,000	0.0%	4.0%
5663 - Vehicle Maint & Repair	\$ 21,952	\$ 24,416	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	0.0%	0.0%
5665 - Telephone Service	\$ 3,901	\$ 4,717	\$ 3,400	\$ 5,100	\$ 3,400	\$ 3,400	0.0%	-33.3%
5668 - Communications	\$ 4,383	\$ 4,386	\$ 3,600	\$ 5,200	\$ 3,600	\$ 3,600	0.0%	-30.8%
5670 - Travel Expense	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.0%	DNA
5700 - Public Information	\$ 304	\$ 196	\$ 300	\$ 50	\$ 300	\$ 300	0.0%	500.0%
5715 - Uniform Allowance	\$ 2,506	\$ 1,855	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
5740 - Mosquito Abatement	\$ 15,438	\$ 15,438	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	0.0%	0.0%
5741 - Access Easement Maint	\$ 994	\$ 1,014	\$ 1,034	\$ 1,034	\$ 1,100	\$ 1,100	6.4%	6.4%
5755 - Traffic Signal Maint.	\$ 2,970	\$ 1,830	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	0.0%	0.0%
5758 - Utilities	\$ 9,697	\$ 8,967	\$ 6,400	\$ 7,000	\$ 6,400	\$ 6,400	0.0%	-8.6%
5760 - Street Light Maint.	\$ 13,041	\$ 13,460	\$ 15,000	\$ 14,000	\$ 15,000	\$ 15,000	0.0%	7.1%
5763 - Street Sweeping	\$ 2,660	\$ 1,330	\$ 3,200	\$ 2,700	\$ 3,600	\$ 3,600	12.5%	33.3%
5765 - Lawn Maintenance	\$ 5,934	\$ 7,147	\$ 6,500	\$ 7,200	\$ 6,500	\$ 6,500	0.0%	-9.7%
5766 - Tree Care	\$ 5,775	\$ 17,230	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	0.0%	0.0%
5770 - Building Maintenance	\$ 35,355	\$ 42,343	\$ 20,000	\$ 28,000	\$ 35,000	\$ 35,000	75.0%	25.0%
TOTAL	\$139,754	\$160,677	\$132,284	\$140,734	\$149,850	\$ 149,850	13.3%	6.5%

**CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - STREETS DIVISION
2016/2017 BUDGET
01-04**

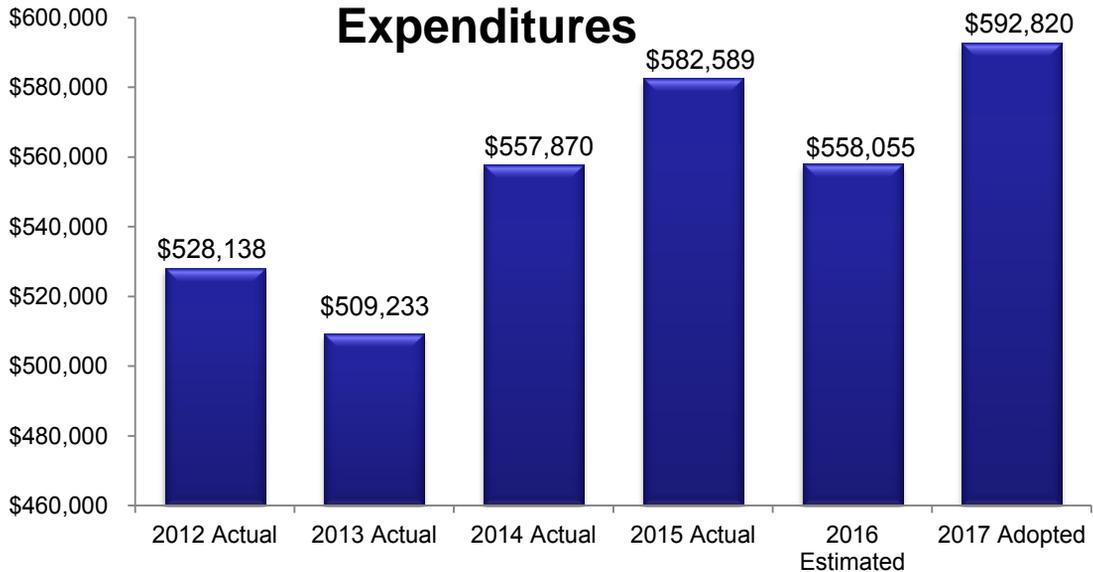
	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Commodities								
6110 - Books & Publications	\$ 15	\$ 130	\$ 350	\$ 150	\$ 350	\$ 350	0.0%	133.3%
6120 - Office Supplies	\$ 448	\$ 116	\$ 500	\$ 250	\$ 500	\$ 500	0.0%	100.0%
6130 - Supplies	\$ 10,047	\$ 7,333	\$ 13,000	\$ 8,500	\$ 13,000	\$ 13,000	0.0%	52.9%
6132 - Lawn Maint Supplies	\$ 426	\$ 1,815	\$ 4,000	\$ 3,000	\$ 4,000	\$ 4,000	0.0%	33.3%
6133 - Street Repair Materials	\$ 18,722	\$ 9,043	\$ 15,000	\$ 13,000	\$ 14,000	\$ 14,000	-6.7%	7.7%
6140 - NPDES Permit	\$ 1,650	\$ 1,000	\$ 1,000	\$ 1,800	\$ 1,800	\$ 1,800	80.0%	0.0%
6150 - Software		\$ 122	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6151 - Hardware	\$ 1,060	\$ 499	\$ -	\$ 610	\$ -	\$ -	DNA	-100.0%
6170 - Postage	\$ 11	\$ 22	\$ 50	\$ 200	\$ 200	\$ 200	300.0%	0.0%
6180 - Fuel	\$ 17,108	\$ 12,445	\$ 14,460	\$ 12,000	\$ 10,750	\$ 10,750	-25.7%	-10.4%
6181 - Fuel Replacement Fund	\$ 5,850	\$ 7,000	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600	0.0%	0.0%
6190 - Non-Capital Equipment	\$ 7,132	\$ 7,941	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.0%	0.0%
TOTAL	\$ 62,470	\$ 47,466	\$ 64,960	\$ 56,110	\$ 61,200	\$ 61,200	-5.8%	9.1%
TOTAL	\$557,870	\$582,589	\$563,289	\$558,055	\$585,323	\$ 592,820	5.2%	6.2%

Public Services Department
Organization Chart
Fiscal Year Ended April 30, 2017

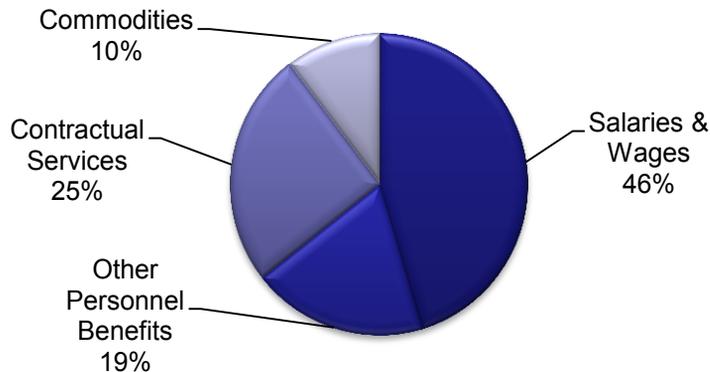


Public Services Street Division

Street Division Historical Expenditures



Salaries & Wages Represent 46% of Adopted Budget



The Public Services Department's – Street Division budget for FY 2017 is \$592,820, representing a 2% increase over the FY 2015 actual and an increase of \$34,765 or 6.2% over the FY 2016 estimate. Contractual services increased by \$9,116 from the FY 2016 estimate because of higher building maintenance and street light maintenance costs.

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 2015-2016 ACCOMPLISHMENTS

- Updated all signage to maintain compliance with the Manual on Uniform Traffic Control Devices.

FY 2016-2017 OBJECTIVES

- Work closely with our City Engineers on various infrastructure improvement projects.
- Supervise and coordinate the City's street maintenance program including but not limited to, rejuvenation, crack filling and patch work as needed throughout our 39 lane-miles of roadway.
- Maintain and promote safe travels of our roadways during the winter months by utilizing effective and proper snow removal techniques.



- Perform preventative and routine maintenance on our fleet of vehicles and equipment and increase the knowledge of our fleet maintenance staff to provide more in-house repairs and maintenance.
- Monitor the specification requirements of the various agencies contracted by the City to perform duties such as Generator Maintenance, Janitorial, Landscaping, Mosquito Control, Pest Control and Tree Care.

PUBLIC SERVICE DEPARTMENT

Street Division

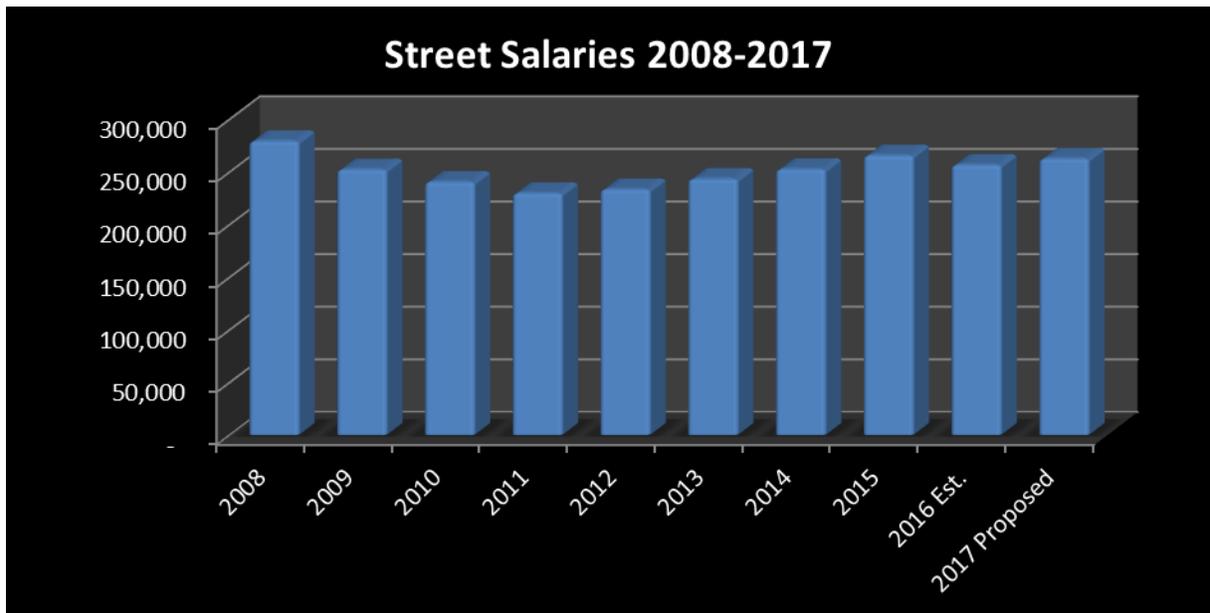
Fiscal Year 2016-2017 Budget Proposal

The Public Services Department's – Street Division FY 2016-2017 budget request is \$585,323. The proposed budget reflects a 4% increase or \$22,034 more than the FY 2015-16 budget. The increase is most notably due to rising Building Maintenance costs in line item 01-04-5770-00 for City Hall.

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. Overtime has been decreased by \$315 from the FY 2015-16 budget. The FY 2016-17 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 increased by nearly 13.3% or \$17,566 from the FY 2015-16 budget largely in part to an \$15,000 increase in line item 5770 (Building Maintenance) for City Hall.

Public Services Street Operating Indicators	2015	2014	2013	2012	2011	2010	2009	2008	2007
Vehicle Maintenance - General Govt. Repairs	548	550	542	515	416	990	812	600	652
Vehicle Maintenance - Water Dept. Repairs	160	158	151	147	111	202	193	73	93
Street Repairs - Tons of Asphalt Spread	45	40	35	25	22	20	15	26	225
Sidewalk Repairs - Cubic Yards of Concrete Poured	60	50	70	60	30	10	8	50	57
Snow and Ice Control/Plowed Miles	8,212	9,944	6,315	5,500	4,856	3,147	4,327	3,400	1,544
Snow and Ice Control/Salted Miles	3,284	3,860	3,000	2,500	2,428	1,600	1,950	565	62
Number of Street Signs Replaced	85	65	30	34	35	26	13	15	14



	2008	2009	2010	2011	2012	2013	2014	2015	2016 Est.	2017 Proposed
Salaries	279,290	252,339	240,524	229,832	233,499	243,315	252,607	265,693	256,677	262,655

NARRATIVE REPORT

Department:	Public Services – Street Division	Date:	November 2015
Activity:	01-04	Prepared By:	Craig Ward

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$256,614
	This account funds the salaries and wages of the Public Services Director, 50% of which is allocated in the General Fund, and 50% to the Water Fund; and three (3) Maintenance Workers. \$5,000 of salaries for snow removal is allocated to the MFT Fund.	
4140	Part-time Other	\$12,000
	Two (2) seasonal employees working a maximum of 600 hours each per year. These workers are mostly utilized in the summer months; occasionally they return to work in the winter.	
4500	Other Personnel Benefits	\$112,848
	These benefits include IMRF, FICA, and insurance for life, dental, health.	
5600	Professional & Technical	\$2,500
	Miscellaneous Professional and Technical assistance expenditures for Public Service projects.	
5610	Memberships & Associations	\$1,000
	Membership dues for the APWA, Arbor and Salt Creek Workgroup	
5635	Deductible Payments	\$4,000
	Budgeted amount represents deductible payments for car repairs through the City's insurance.	
5660	Equipment Maintenance & Repair	\$13,000
	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.	
5663	Vehicle Maintenance & Repair	\$16,000
	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	\$3,400
	This account funds the Public Service portion of the City telephone system monthly charges.	
5668	Communication	\$3,600
	Budgeted amount pays for four (4) cellular phones as well as monitoring fees for intrusion and fire alarm systems for the new public services building.	

NARRATIVE REPORT

Department:	Public Services – Street Division	Date:	November 2015
Activity:	01-04	Prepared By:	Craig Ward

Object Number	Narrative	Adopted
5715	Uniform Allowance	\$2,000
	The requested amount purchases safety footwear, winter and safety apparel including jackets, shirts, pants, as well as safety vests and all other personal protective equipment for four (4) maintenance workers, and two (2) seasonal workers.	
5740	Mosquito Abatement	\$16,000
	This is the cost for a one-year contract for the City mosquito abatement program. The focus is on both nuisance mosquitoes and culex which carry the West Nile virus.	
5741	Access Easement Maintenance	\$1,100
	Costs associated with the maintenance and repair of the access drive at Anyway’s Restaurant.	
5755	Traffic Signal Maintenance	\$2,400
	Costs to maintain the City’s traffic signal.	
5758	Utilities	\$6,400
	Funds cover charges for Flagg Creek Water Reclamation District, and Nicor Gas for the Public Service Building, Police Station, 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.	
5760	Streetlight Maintenance	\$15,000
	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	\$3,600
	Requested funds will pay for two (2) scheduled sweepings of City-owned streets from curb to curb at \$1,800/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.	

NARRATIVE REPORT

Department:	Public Services – Street Division	Date:	November 2015
Activity:	01-04	Prepared By:	Craig Ward

Object Number	Narrative	Adopted
5770	Building Maintenance	\$35,000
	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.	
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	\$1,800
	Annual NPDES Permit costs	
6180	Fuel	\$10,750
	Approximately 2,300 gallons of regular @ \$2.50 per gallon and 2,000 gallons of diesel gallons at \$2.50 per gallon.	
6181	Fuel Replacement Fund	\$4,600
	The annual cost to fund the replacement costs for the City's fuel storage and distribution system.	
6190	Non-Capital Equipment	\$12,000
	Funds are used for the purchase of any needed safety equipment (non-apparel), replacement parts, new chipper blades, chainsaws and miscellaneous tools and equipment needed.	

Tourism

**CITY OF OAKBROOK TERRACE
TOURISM DEPARTMENT
2016/17 BUDGET
01-06**

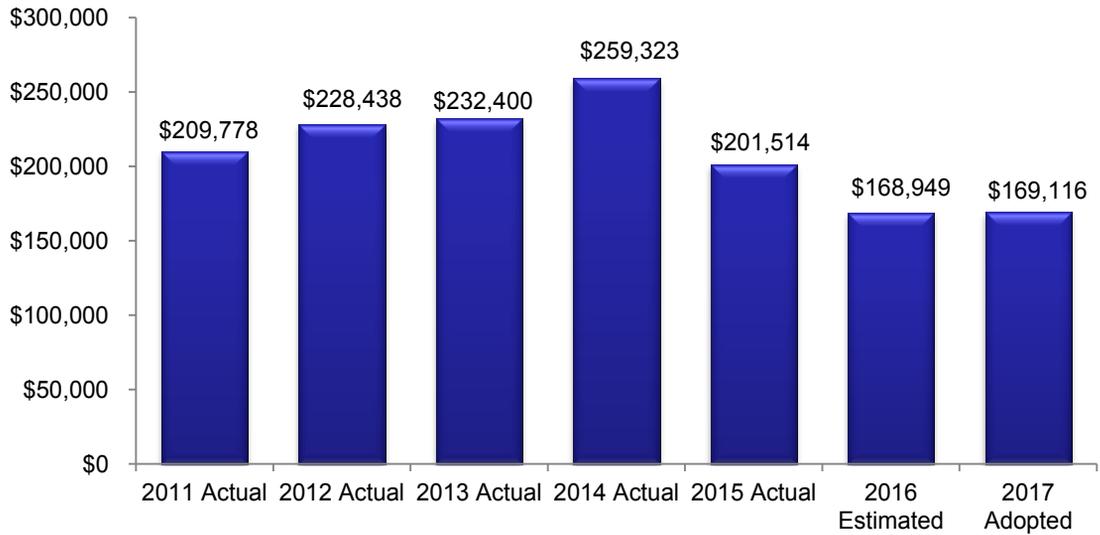
	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Contractual Services	\$ 259,323	\$ 201,514	\$ 165,457	\$ 168,949	\$ 168,949	\$ 169,116	2.2%	0.1%
DEPARTMENT TOTAL	\$ 259,323	\$ 201,514	\$ 165,457	\$ 168,949	\$ 168,949	\$ 169,116	2.2%	0.1%

Contractual Services								
5610 - Membership/Assoc Fees	\$ 59,744	\$ 60,262	\$ 58,957	\$ 62,449	\$ 62,449	\$ 62,616	6.2%	0.3%
5615 - Meetings	\$ 580	\$ 73	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5620 - Advertising/Publication Fees	\$ 158,000	\$ 100,179	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.0%	0.0%
5780 - Special Events Chamber Supt	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5781 - OBT Historical Society Cont	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	0.0%
TOTAL	\$ 259,323	\$ 201,514	\$ 165,457	\$ 168,949	\$ 168,949	\$ 169,116	2.2%	0.1%

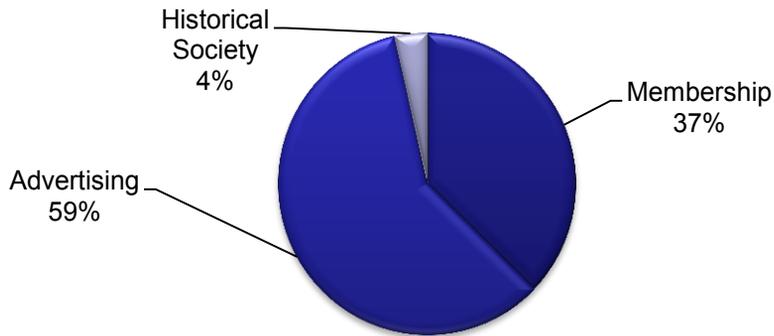
TOTAL	\$ 259,323	\$ 201,514	\$ 165,457	\$ 168,949	\$ 168,949	\$ 169,116	2.2%	0.1%
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Tourism

Tourism Department Historical Expenditures



Advertising Represents 59% of Adopted Budget



The Tourism FY 2017 budget is \$169,116, representing a decrease of \$32,398 less than the FY 2015 actual. The Tourism budget decreased because the City will no longer contribute \$35,000 to the Greater Oak Brook Chamber of Commerce, but will remain actively involved in their recruitment and retention efforts. Also, the FY 2017 budget increased by 2.2% or \$3,659 over the FY 2016 budget, due to higher DCVB membership fees resulting from higher estimated hotel taxes.

TOURISM DEPARTMENT

MISSION STATEMENT

The Tourism Department's mission is twofold: first to carry out a well-conceived, strategic advertising and marketing campaign working with the City's seven (7) hotels through the DuPage Convention and Visitors Bureau (DCVB) and second to work with the Greater Oak Brook Chamber of Commerce (GOCC) to fill vacancies, attract businesses, and foster a working relationship between the City and the current and prospective business community.

GOALS

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

FY 2015-2016 ACCOMPLISHMENTS

1. Organized the "Ring the Bell Salvation Army" campaign with participating hotels donating a total of \$5,763 from their December 16, 2015 revenues to the Salvation Army Corps Community Center in Oakbrook Terrace. This represents the third year of the campaign and a total of \$15,431 has been donated to the Salvation Army.
2. Hosted monthly Hotel Commission meetings to review the success of the DCVB's advertising and marketing campaign – **Level 1 Goal #1.7.**
3. Quarter three (3) for 2015 was another banner period for the City's seven (7) hotels with the revenue per available room (revpar) at \$73.63, which is the highest in the last six (6) years and the average rate per room at \$102.33, which is also the highest amount since 2008. Also the occupancy percentage was at 72% which is also the highest since 2008.



FY 2016-2017 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 2016/2017 Budget Proposal

The Tourism Department FY 2017 budget is \$168,949, representing a decrease of \$32,565 or 16% less than the FY 2015 actual. This decrease is due to the City no longer contributing financially to Greater Oak Brook Chamber of Commerce, The City remains active in the Chamber's business recruitment and retainage efforts.

The City's seven (7) hotels are performing well and achieving rates that are on par with revenues prior to the recession. FY 2015 hotel taxes increased by 10.5% over FY 2014 and FY 2016 revenues are expected to increase by 3.9% over last year. FY 2017 Hotel taxes are estimated at \$1.69 million exceeding the 2008 revenues, which were previously the highest revenue on record, by approximately \$56,000. For January through September of 2015 the average rate was \$102.33 and the revenue per available room (revpar) was \$73.63, which are the highest rates in six (6) years.

NARRATIVE REPORT

Department:	Tourism	Date:	December 2015
Activity:	01-06	Prepared By:	Aileen Haslett

Object Number	Narrative	Adopted																		
5610	Membership & Association Fees	\$62,616																		
	<p>The City's DCVB membership is based on the estimated revenue for the fiscal year (\$1,620,000). The membership cost is 20% of the first 1% of hotel/motel tax collected, which is estimated to be \$54,000 for this fiscal year.</p> <p>Additionally, the City pays the hotels' membership dues (\$8/room x 1,077 rooms = \$8,616)</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>LaQuinta Inn</td> <td style="text-align: center;">150</td> </tr> <tr> <td>Holiday Inn</td> <td style="text-align: center;">227</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;">1,077</td> </tr> </table>		<u>Rooms</u>	Comfort Suites	103	Courtyard by Marriot	147	Hilton Garden Inn	128	Hilton Suites	211	LaQuinta Inn	150	Holiday Inn	227	Staybridge Suites	<u>111</u>		1,077	
	<u>Rooms</u>																			
Comfort Suites	103																			
Courtyard by Marriot	147																			
Hilton Garden Inn	128																			
Hilton Suites	211																			
LaQuinta Inn	150																			
Holiday Inn	227																			
Staybridge Suites	<u>111</u>																			
	1,077																			
5620	Advertising and Publication Fees	\$100,000																		
	This line item supports the hotel marketing and advertising campaign.																			
5781	Oakbrook Terrace Historical Society Contribution	\$6,000																		
	The line item represents the City's contribution towards the Historical Society.																			

Police Commission

**CITY OF OAKBROOK TERRACE
POLICE COMMISSION
2016/2017 BUDGET
01-10**

	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Salaries & Wages	\$ 3,525	\$ 3,450	\$ 4,500	\$ 3,600	\$ 4,500	\$ 4,500	0.0%	25.0%
Other Personnel Benefits	\$ 270	\$ 264	\$ 350	\$ 264	\$ 350	\$ 350	0.0%	32.6%
Contractual Services	\$ 5,769	\$ 4,671	\$ 13,675	\$ 12,085	\$ 8,675	\$ 8,675	-36.6%	-28.2%
Commodities	\$ 6	\$ 304	\$ 610	\$ 500	\$ 610	\$ 610	0.0%	22.0%
DEPARTMENT TOTAL	\$ 9,570	\$ 8,688	\$ 19,135	\$ 16,449	\$ 14,135	\$ 14,135	-26.1%	-14.1%

Salaries & Wages								
4130 - Part-time Regular	\$ 3,525	\$ 3,450	\$ 4,500	\$ 3,600	\$ 4,500	\$ 4,500	0.0%	25.0%
TOTAL	\$ 3,525	\$ 3,450	\$ 4,500	\$ 3,600	\$ 4,500	\$ 4,500	0.0%	25.0%

Other Personnel Benefits								
4520 - FICA	\$ 270	\$ 264	\$ 350	\$ 264	\$ 350	\$ 350	0.0%	32.6%
TOTAL	\$ 270	\$ 264	\$ 350	\$ 264	\$ 350	\$ 350	0.0%	32.6%

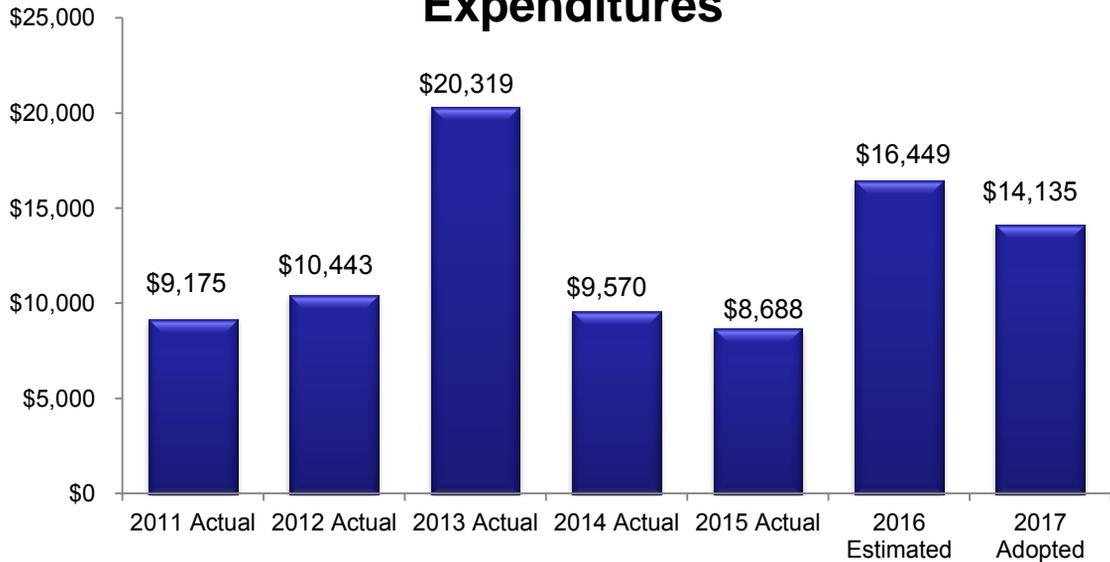
Contractual Services								
5600 - Professional/Technical	\$ -		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
5605 - Training/Conferences	\$ -	\$ 827	\$ 1,200	\$ 610	\$ 1,200	\$ 1,200	0.0%	96.7%
5610 - Membership & Assoc Fees	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	0.0%	0.0%
5620 - Advertising & Publication	\$ -	\$ 7	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.0%	DNA
5670 - Travel Expense	\$ -	\$ 54	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
5775 - Testing & Examinations	\$ 5,394	\$ 3,407	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	-50.0%	-50.0%
TOTAL	\$ 5,769	\$ 4,671	\$ 13,675	\$ 12,085	\$ 8,675	\$ 8,675	-36.6%	-28.2%

Commodities								
6110 - Books & Publications	\$ -	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	0.0%	0.0%
6120 - Office Supplies	\$ -	\$ 86	\$ 200	\$ 90	\$ 200	\$ 200	0.0%	122.2%
6130 - Supplies	\$ -	\$ 156	\$ 150	\$ 150	\$ 150	\$ 150	0.0%	0.0%
6170 - Postage	\$ 6	\$ 2	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	0.0%
TOTAL	\$ 6	\$ 304	\$ 610	\$ 500	\$ 610	\$ 610	0.0%	22.0%

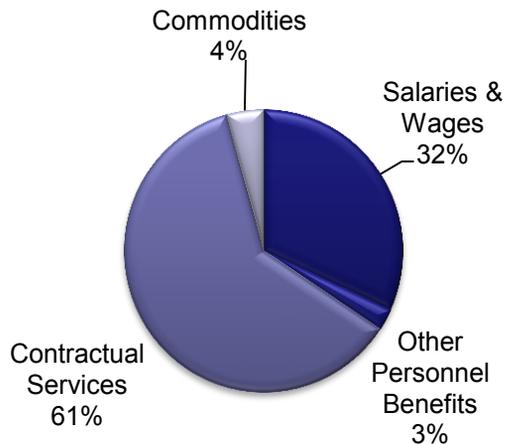
TOTAL	\$ 9,570	\$ 8,688	\$ 19,135	\$ 16,449	\$ 14,135	\$ 14,135	-26.1%	-14.1%
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Police Commission

Police Commission Historical Expenditures



Contractual Services Represents 61% of Adopted Budget



The Police Commission FY 2017 budget is \$14,135 representing a decrease of \$2,314 from the FY 2016 estimate. Testing and examinations at \$5,000 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 2015-2016 ACCOMPLISHMENTS

1. New applicant eligibility list is current and up-to-date.
2. Sergeant promotional list is current and up-to-date.
3. Recommended David Clark to be promoted Sergeant.

FY 2016-2017 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 2016-2017 Budget Proposal

The Police Commission FY 2017 budget is \$14,135 representing a decrease of \$2,314 less than the FY 2016 estimate and \$5,000 less than the FY 2016 budget. Both the new applicant and the sergeant promotional listings are current and up to date. In the current year sergeant testing took place.

NARRATIVE REPORT

Department: Police Commission **Date:** December 2015
Activity: 01-10 **Prepared By:** Police Commission

Object Number	Narrative	Adopted
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	\$5,000
	Budgeted amount is for cost of administering testing and examinations for eligibility list for new officers, and Sergeant promotions for the Police Department.	

Finance

**CITY OF OAKBROOK TERRACE
FINANCE DEPARTMENT
2016/2017 BUDGET
01-11**

	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Salaries & Wages	\$ 121,494	\$ 71,447	\$ 76,410	\$ 88,133	\$ 91,659	\$ 144,023	88.5%	63.4%
Other Personnel Benefits	\$ 59,903	\$ 30,341	\$ 26,478	\$ 29,027	\$ 31,338	\$ 42,729	61.4%	47.2%
Contractual Services	\$ 296,622	\$ 298,837	\$ 345,750	\$ 289,852	\$ 302,412	\$ 302,412	-12.5%	4.3%
Commodities	\$ 4,711	\$ 13,000	\$ 19,500	\$ 17,200	\$ 21,300	\$ 21,300	9.2%	23.8%
DEPARTMENT TOTAL	\$ 482,730	\$ 413,626	\$ 468,138	\$ 424,212	\$ 446,709	\$ 510,464	9.0%	20.3%

Salaries & Wages								
4110 - Full-time	\$ 121,300	\$ 70,958	\$ 76,410	\$ 76,410	\$ 79,467	\$ 144,023	88.5%	88.5%
4130 - Part-time Regular	\$ -	\$ -	\$ -	\$ 11,723	\$ 12,192		DNA	-100.0%
4120 - Overtime	\$ 194	\$ 490	\$ -	\$ -			DNA	DNA
TOTAL	\$ 121,494	\$ 71,447	\$ 76,410	\$ 88,133	\$ 91,659	\$ 144,023	88.5%	63.4%

Other Personnel Benefits								
4510 - IMRF	\$ 15,574	\$ 9,258	\$ 9,862	\$ 11,519	\$ 12,606	\$ 19,808	100.9%	72.0%
4520 - FICA	\$ 9,086	\$ 5,365	\$ 5,846	\$ 6,742	\$ 7,012	\$ 11,018	88.5%	63.4%
4530 - Health Insurance	\$ 31,591	\$ 13,057	\$ 7,338	\$ 7,353	\$ 7,940	\$ 7,940	8.2%	8.0%
4531 - H.S.A. Contribution	\$ -	\$ 1,175	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	0.0%	0.0%
4540 - Dental Insurance	\$ 2,145	\$ 853	\$ 425	\$ 430	\$ 425	\$ 404	-4.9%	-6.0%
4550 - Life Insurance	\$ 421	\$ 226	\$ 250	\$ 225	\$ 266	\$ 470	88.0%	108.9%
4570 - Unemployment Ins	\$ 1,086	\$ 408	\$ 408	\$ 408	\$ 739	\$ 739	81.0%	81.1%
TOTAL	\$ 59,903	\$ 30,341	\$ 26,478	\$ 29,027	\$ 31,338	\$ 42,729	61.4%	47.2%

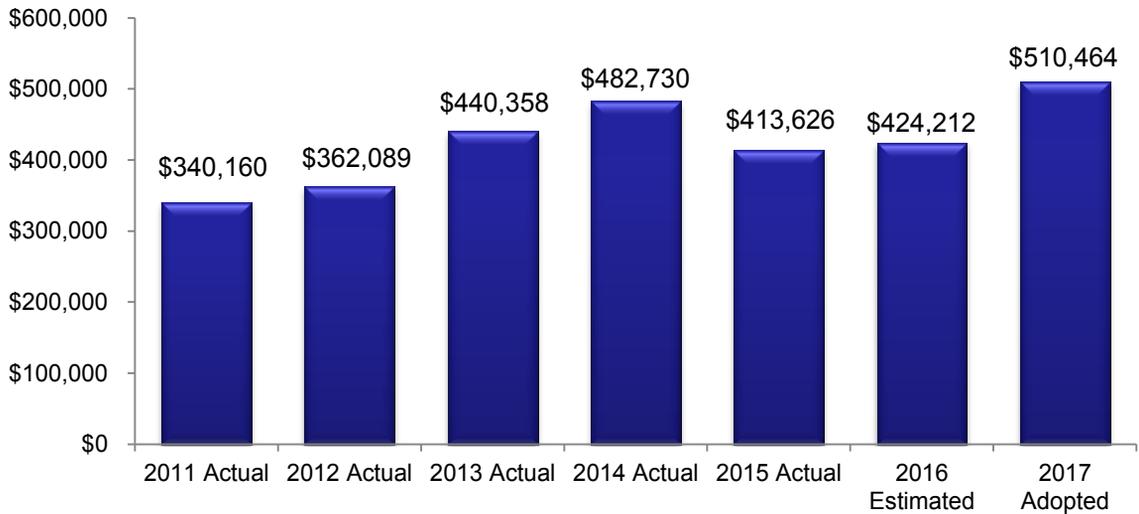
Contractual Services								
5600 - Professional/Technical	\$ 122,672	\$ 123,964	\$ 127,000	\$ 123,500	\$ 113,810	\$ 113,810	-10.4%	-7.8%
5603 - Business License Inspection	\$ 25,700	\$ 16,750	\$ 15,500	\$ 12,000	\$ 15,000	\$ 15,000	-3.2%	25.0%
5604 - Credit Card Transaction Fees	\$ 1,220	\$ 1,173	\$ 1,400	\$ 2,900	\$ 2,400	\$ 2,400	71.4%	-17.2%
5605 - Training/Conferences	\$ 2,347	\$ 3,532	\$ 3,800	\$ 250	\$ 1,000	\$ 1,000	-73.7%	300.0%
5607 - Continuing Education	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	-100.0%	DNA
5610 - Membership/Assoc Fees	\$ 1,166	\$ 660	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	0.0%	0.0%
5615 - Meetings	\$ 216	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	0.0%	0.0%
5630 - Risk Management Insurance	\$ 43,282	\$ 57,506	\$ 77,000	\$ 56,159	\$ 61,775	\$ 61,775	-19.8%	10.0%
5631 - Workers Compensation Insurance	\$ 83,468	\$ 81,944	\$ 105,000	\$ 76,779	\$ 90,617	\$ 90,617	-13.7%	18.0%
5635 - Deductible Payments	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5640 - Vision Insurance	\$ 3,474	\$ 3,910	\$ 3,000	\$ 6,134	\$ 6,100	\$ 6,100	103.3%	-0.6%
5650 - Physical Exams	\$ 50	\$ -	\$ -	\$ 58	\$ -	\$ -	DNA	-100.0%
5655 - Equipment Lease & Rental	\$ 273	\$ 273	\$ 300	\$ 322	\$ 360	\$ 360	20.0%	11.8%
5660 - Equipment Maint & Repair	\$ 1,638	\$ 1,958	\$ 1,800	\$ 1,350	\$ 1,400	\$ 1,400	-22.2%	3.7%
5665 - Telephone Service	\$ 1,598	\$ 1,828	\$ 2,000	\$ 2,600	\$ 2,000	\$ 2,000	0.0%	-23.1%
5668 - Communications	\$ 2,273	\$ 1,940	\$ 2,000	\$ 2,850	\$ 3,000	\$ 3,000	50.0%	5.3%
5700 - Public Information	\$ 3,247	\$ 3,399	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	0.0%	0.0%
TOTAL	\$ 296,622	\$ 298,837	\$ 345,750	\$ 289,852	\$ 302,412	\$ 302,412	-12.5%	4.3%

Commodities								
6120 - Office Supplies	\$ 1,136	\$ 1,442	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
6130 - Supplies	\$ 3,003	\$ 1,994	\$ 3,500	\$ 2,200	\$ 3,500	\$ 3,500	0.0%	59.1%
6150 - Software	\$ (1,957)	\$ 7,243	\$ 12,000	\$ 12,000	\$ 13,000	\$ 13,000	8.3%	8.3%
6151 - Hardware	\$ -	\$ 509	\$ 1,000	\$ -	\$ 1,800	\$ 1,800	80.0%	DNA
6170 - Postage	\$ 2,529	\$ 1,812	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
TOTAL	\$ 4,711	\$ 13,000	\$ 19,500	\$ 17,200	\$ 21,300	\$ 21,300	9.2%	23.8%

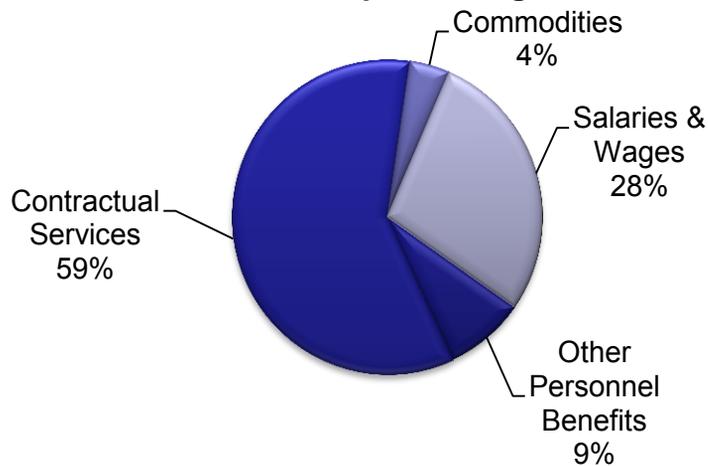
TOTAL	\$ 482,730	\$ 413,626	\$ 468,138	\$ 424,212	\$ 446,709	\$ 510,464	9.0%	20.3%
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Finance

Finance Historical Expenditures



Contractual Services Represent 59% of Adopted Budget



The Finance FY 2017 budget is \$510,464 representing an increase of \$86,252 or 20% from the FY 2016 estimate. The FY 2017 budget is more than the FY 2016 estimate because of the reinstatement of the Finance Assistant position and higher workers compensation and risk management insurance costs.

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 2015-2016 ACCOMPLISHMENTS

1. Successful receipt of the Certificate of Achievement for Excellence in Financial Reporting for the FY 2015 CAFR – **Staff Goal.**
2. Successful receipt of the Distinguished Budget Presentation Award for the FY 2016 Budget – **Staff Goal.**
3. Provided essential feedback at all new Police Station and City Hall Renovation meetings. Followed upon the administration of 41 trade contracts totaling \$7,099,938.
4. Assisted the auditor and actuary in the implementation of new accounting pronouncements, namely GASB 67 & 68.
5. Researched and implemented the subsequent loan customer payoff to DuPage Water Commission in the amount of \$127,000. Through paying off this loan early, the City will save approximately \$63,000 in interest charges.

FY 2016-2017 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.

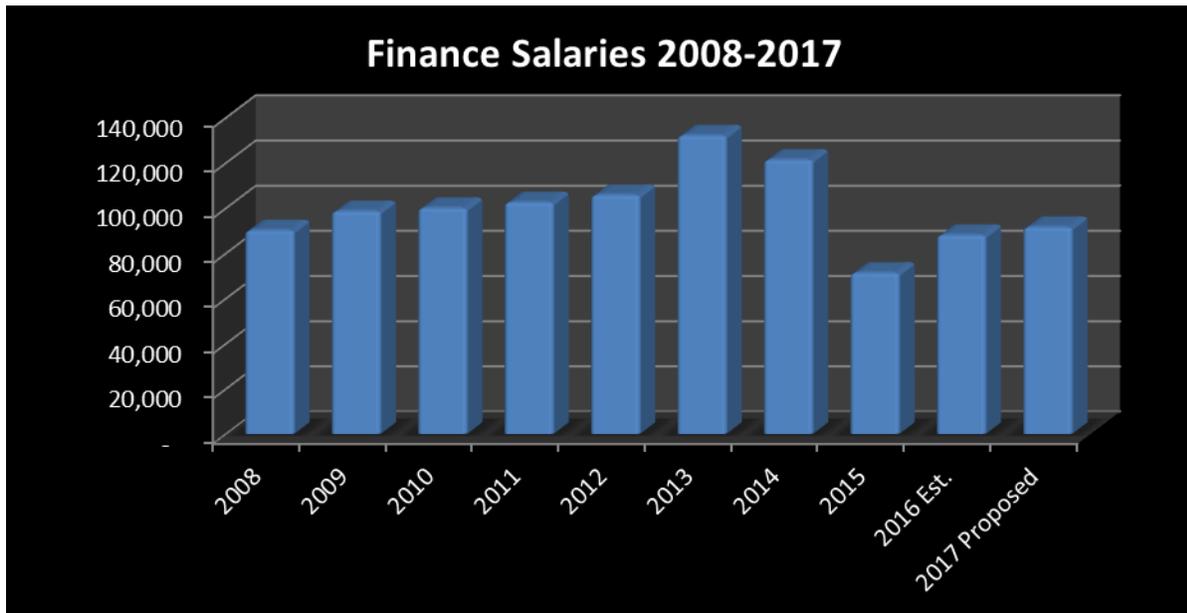
- To direct and coordinate the preparation of the annual budget and assist the departments in development of their budgets.
- Continue to work towards receiving the award for the City's Comprehensive Annual Financial Report (CAFR) and the City's budget document through the Government Finance Officers 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 2016-2017 Budget Proposal

The Finance FY 2017 budget is \$446,709, representing a decrease of \$21,429 less than the FY 2016 budget. The FY 2017 budget is less than the FY 2016 budget because of reduced budgeted amounts for contractual services. However in contrast, the FY 2017 budget is \$33,083 more than the FY 2015 actual because of higher salaries and wages attributable to the new Part-time Accounting Assistant position.

Finance Operating Indicators	2015	2014	2013	2012	2011	2010	2009	2008	2007
Business Licenses Issued	422	397	352	313	301	343	320	350	342
Credit Card Transactions - began FY 2013	317	281	183	NA	NA	NA	NA	NA	NA
Purchase Orders	132	90	87	81	74	NA	NA	NA	NA



	2008	2009	2010	2011	2012	2013	2014	2015	2016 Est.	2017 Proposed
Salaries	90,232	98,716	100,121	102,655	105,888	132,237	121,494	71,447	88,133	91,659

NARRATIVE REPORT

Department:	Finance Department	Date:	January 2015
Activity:	01-11	Prepared By:	Denise Mark

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$144,023
	Budgeted amount includes salary for the Assistant Finance Director and the Finance Assistant.	
4500	Other Personnel Benefits	\$42,729
	These benefits include IMRF, FICA, and insurance for life, dental, and health.	
5600	Professional & Technical Services	\$113,810
	Budget figure includes cost for the annual audit (\$38,000) and actuarial studies (\$2,000), payroll services (\$4,700), and the annual software maintenance and support for Springbrook financial, departmental services, fixed asset package, (\$8,000). Also included are the GFOA award fees (\$750), and miscellaneous professional fees (\$1,600). Additionally, the charges for Current Technologies Corporation (\$25,000), contracted Finance Consultant (\$33,760) are budgeted here.	
5603	Business License Inspection	\$15,000
	Costs associated with code enforcement inspectors assuring proper licensing.	
5604	Credit Card Transaction Fees	\$2,400
	Costs associated with accepting credit card payments.	
5605	Training & Conferences	\$1,000
	Funds for training seminars, for Director and Assistant Finance Director	
5610	Membership & Association	\$1,100
	Memberships in professional organizations including: Government Finance Officers Association (GFOA), Illinois Government Finance Officers Association (IGFOA)	
5630	Risk Management Insurance	\$61,775
	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	\$90,617
	Two-thirds of the expense for worker compensation coverage is budgeted in the General Fund. Remaining one-third is budgeted in the Water Fund.	

NARRATIVE REPORT

Department: Finance Department **Date:** January 2015
Activity: 01-11 **Prepared By:** Denise Mark

Object Number	Narrative	Adopted
5640	Vision Insurance	\$6,100
	Costs associated with vision insurance offered to City employees	
5660	Equipment Maintenance & Repair	\$1,400
	Konica Minolta charge per copy.	
5665	Telephone Service	\$2,000
	Finance Department's share of phone service charges.	
5668	Communications	\$3,000
	Comcast charges for internet and static IP addresses. The two (2) cell phones for the Assistant Finance Director and Business License Code Enforcer are budgeted in this line item. The phone line for the credit card terminal is also budgeted here.	
5700	Public Information	\$3,600
	Filing of Annual Treasurer's Report and the Tax Levy. Printing of the adopted budget is also charged in this line item.	
6150	Software	\$13,000
	Costs are for the annual maintenance for the Barracuda Web Filter, Endpoint Protection, System Recovery, VMware & VRanger Pro, the squad car videos and miscellaneous software as may be needed. Also budgeted here is the annual automatic update to Springbrook Software (\$1,000).	
6151	Hardware	\$1,800
	Budgeted figure is for three (3) computer replacements.	
6170	Postage	\$2,000
	Finance's share of postage including overnight and bulk mailing.	

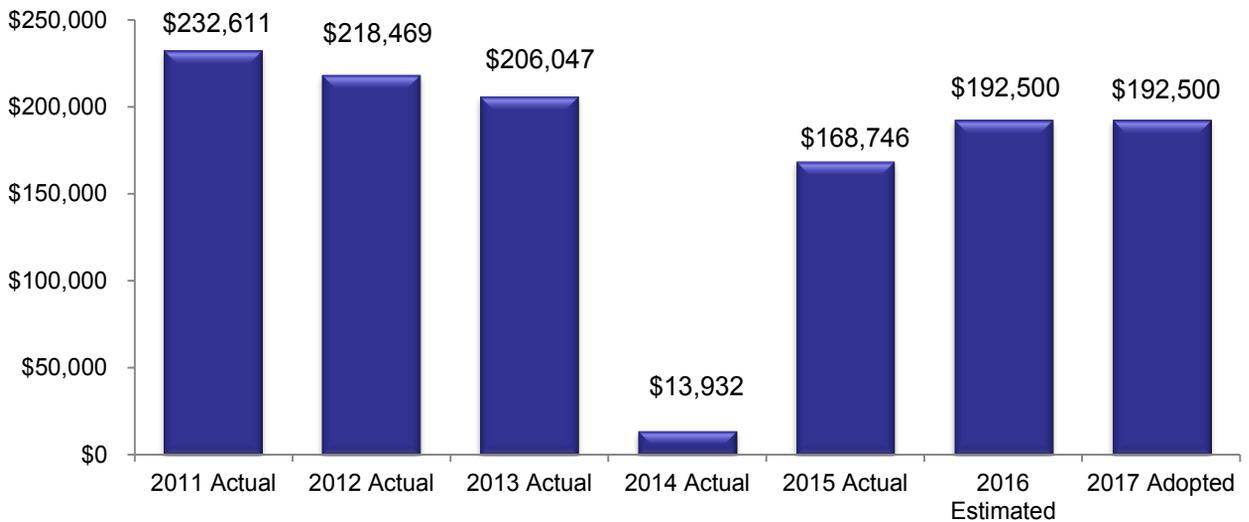
Economic Development

**CITY OF OAKBROOK TERRACE
ECONOMIC DEVELOPMENT
2016/2017 BUDGET
01-13**

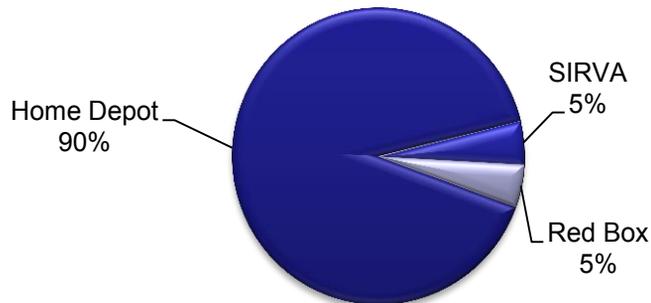
	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
DEPARTMENT TOTAL	\$ 13,932	\$ 168,746	\$ 186,066	\$ 192,500	\$ 192,500	\$ 192,500	3.5%	0.0%
Contractual Services								
5750 - Home Depot Reimbursable	\$ 5,415	\$ 168,746	\$ 168,066	\$ 174,500	\$ 174,500	\$ 174,500	3.8%	0.0%
5752 - Red Box Reimbursable	\$ 8,518	\$ -	\$ 9,000	\$ 18,000	\$ 9,000	\$ 9,000	0.0%	-50.0%
5753- SIRVA Reimbursable	\$ -	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	0.0%	DNA
TOTAL	\$ 13,932	\$ 168,746	\$ 186,066	\$ 192,500	\$ 192,500	\$ 192,500	3.5%	0.0%
TOTAL	\$ 13,932	\$ 168,746	\$ 186,066	\$ 192,500	\$ 192,500	\$ 192,500	3.5%	0.0%

Economic Development

Economic Development Historical Expenditures



Home Depot Reimbursable represents 90% of Adopted Budget



The Economic Development FY 2017 budget is \$192,500, which is \$23,754 higher than the FY 2015 actual.

ECONOMIC DEVELOPMENT DEPARTMENT

Fiscal Year 2016-2017 Budget Proposal

In past years, the City of Oakbrook Terrace entered into sales tax and economic incentive agreements with Home Depot, Redbox, and SIRVA. 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 2017 is \$192,500, which is \$23,754 or 14% more than the FY 2015 actual. The FY 2017 budget is based upon current year Home Depot sales tax projections.

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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	Totals
Home Depot	168,746	5,415	140,870	126,928	131,560	127,575	129,138	136,284	171,929	114,029	184,605	144,834		1,581,914
Lee Lumber*			4,144	67,305	85,238	79,927	78,433	153,015	133,061	169,099	184,057	138,204	43,203	1,135,686
Redbox		8,518	12,904	5,485	3,018									29,925
Totals	168,746	13,933	157,918	199,718	219,816	207,502	207,571	289,299	304,990	283,128	368,662	283,038	43,203	2,564,845

*Lee Lumber agreement terminated on December 31, 2012

NARRATIVE REPORT

Department: Economic Development **Date:** December 2015
Activity: 01-13 **Prepared By:** Aileen Haslett

Object Number	Narrative	Adopted
5750	Home Depot Reimbursable	\$174,500
	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.	
5752	Red Box Reimbursable	\$9,000
	Amount budgeted in regards to the Reimbursement Agreement with Red Box. The Redbox Agreement was approved through Ordinance Number 9-28 and is for a 10 year period. The agreement expires on December 1, 2019.	
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.	

Water Fund

**CITY OF OAKBROOK TERRACE
WATER FUND REVENUES
2016/2017 BUDGET**

	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Taxes Collected by OBT	474,542	453,109	\$ 310,000	\$ 280,000	\$ 280,000	\$ 280,000	-9.7%	0.0%
Fines & Forfeitures	11,091	14,968	15,600	15,000	15,000	15,000	-3.8%	0.0%
Sales & Service	726,621	975,799	1,143,300	1,180,300	975,650	975,650	-14.7%	-17.3%
Miscellaneous Revenue	1,704	1,038	1,700	2,310	2,310	2,310	35.9%	0.0%
WATER FUND TOTAL	1,213,958	1,444,914	1,470,600	1,477,610	1,272,960	1,272,960	-13.4%	-13.9%

Taxes Collected By OBT								
3030 - Electric Utility Tax	474,542	453,109	310,000	\$ 280,000	\$ 280,000	280,000	-9.7%	0.0%
TOTAL	474,542	453,109	310,000	280,000	280,000	280,000	-9.7%	0.0%

Fines & Forfeitures								
3750 - Penalties/Fines	11,091	14,968	15,600	\$ 15,000	\$ 15,000	15,000	-3.8%	0.0%
TOTAL	11,091	14,968	15,600	15,000	15,000	15,000	-3.8%	0.0%

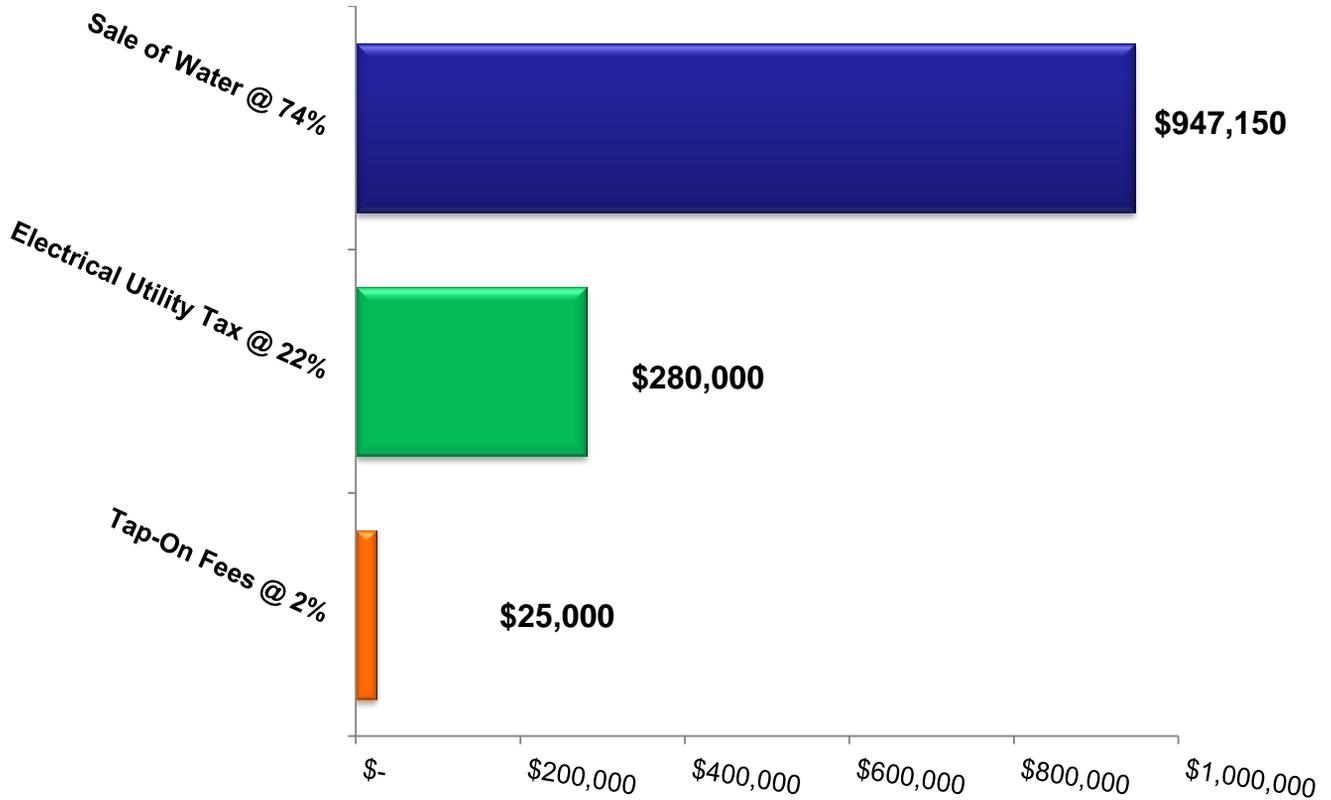
Sales & Service								
3710 - Sale of Water	639,206	820,799	897,300	\$ 897,300	\$ 947,150	947,150	5.6%	5.6%
3715 - Water Meter Sales	765		3,000	\$ -	\$ 3,500	3,500	16.7%	DNA
3720 - Tap-On Fees	86,650	155,000	243,000	\$ 283,000	\$ 25,000	25,000	-89.7%	-91.2%
TOTAL	726,621	975,799	1,143,300	1,180,300	975,650	975,650	-14.7%	-17.3%

Miscellaneous Revenue								
3650 - Interest Earnings	151	212	200	\$ 300	\$ 300	300	50.0%	0.0%
3660 - Misc Revenue	1,554	826	1,500	\$ 2,010	\$ 2,010	2,010	34.0%	0.0%
TOTAL	1,704	1,038	1,700	2,310	2,310	2,310	35.9%	0.0%

TOTAL REVENUES	1,213,958	1,444,914	1,470,600	1,477,610	1,272,960	1,272,960	-13.4%	-13.9%
Expenses (includes depreciation expense and interest expense)	1,524,874	1,171,750	\$ 1,601,302	\$ 1,634,951	\$ 1,240,605	\$ 1,246,275	-22.2%	-23.8%
Less: Capitalized Assets	401,386	16,202	\$ 270,000	\$ 195,100	\$ -	\$ -	-100.0%	-100.0%
Excess (Deficiency) of Revenues over Expenditures	90,470	289,366	139,298	\$ 37,759	32,355	26,685	-80.8%	-29.3%

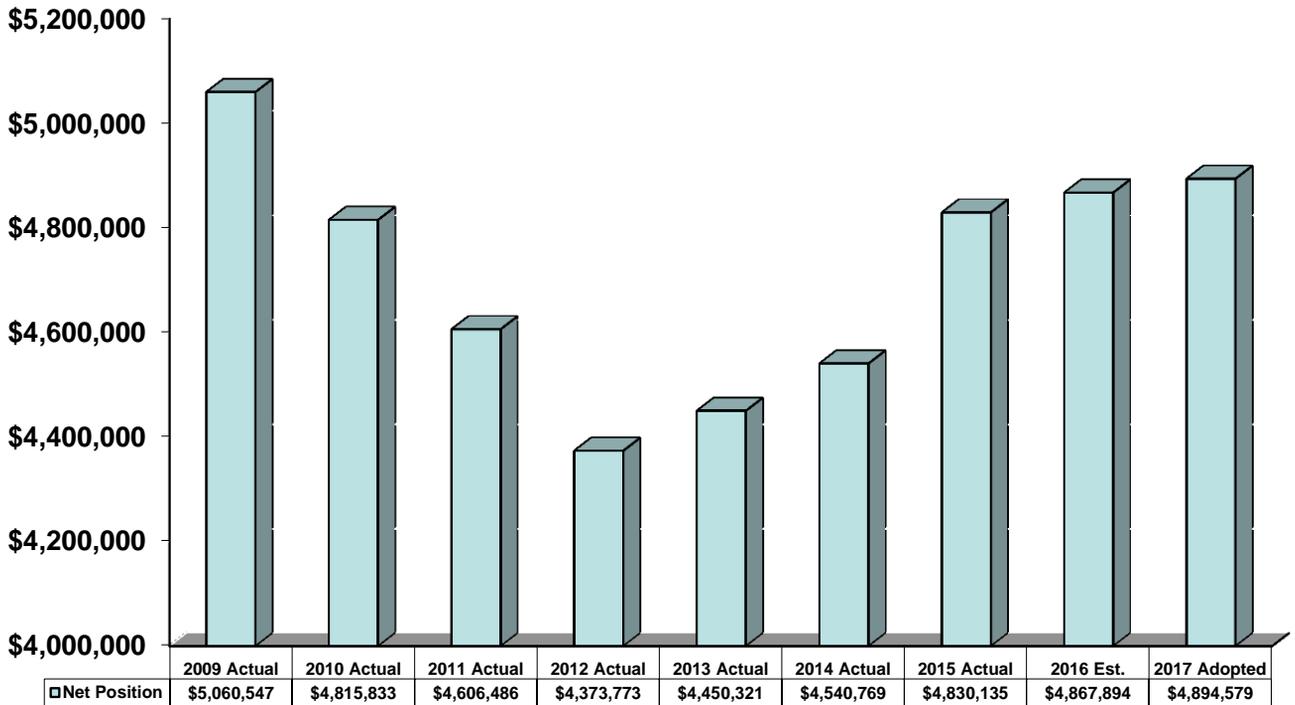
Net Assets (as reflected in audited financial statements)								
1-May	4,450,309	4,540,769	4,830,135	\$ 4,830,135	4,867,894	4,867,894	0.8%	0.8%
30-Apr	4,540,769	4,830,135	4,969,433	4,867,894	4,900,249	4,894,579	-1.5%	0.5%

FY 2017 Top Three (3) Revenue Sources Water Fund



Water sales represent the City's largest Water Fund revenue source at 74% with \$947,150 for FY 2017. Electric Utility tax represents the second largest revenue source at 22% with \$280,000 estimated. Tap-on fees represent 2% or \$25,000 of total revenues.

Water Fund Net Position – Increase/Decrease from Prior Year



The Water Fund's net position steadily decreased from FY 2009 through FY 2012. The growth in net position resumed in FY 2013 and continues through FY 2017. The FY 2015 net position was \$4,830,135 and it is expected to increase by \$37,759 for FY 2016. For FY 2017 net position is estimated at \$4,894,579, reflecting an increase of \$26,685 over the current year estimate.

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

FY	Net Position	% Change
2009	5,060,547	
2010	4,815,833	-4.8%
2011	4,606,486	-4.3%
2012	4,373,773	-5.1%
2013	4,450,321	1.8%
2014	4,540,769	2.0%
2015	4,830,135	6.4%
2016	4,867,894	0.8%
2017	4,894,579	0.5%

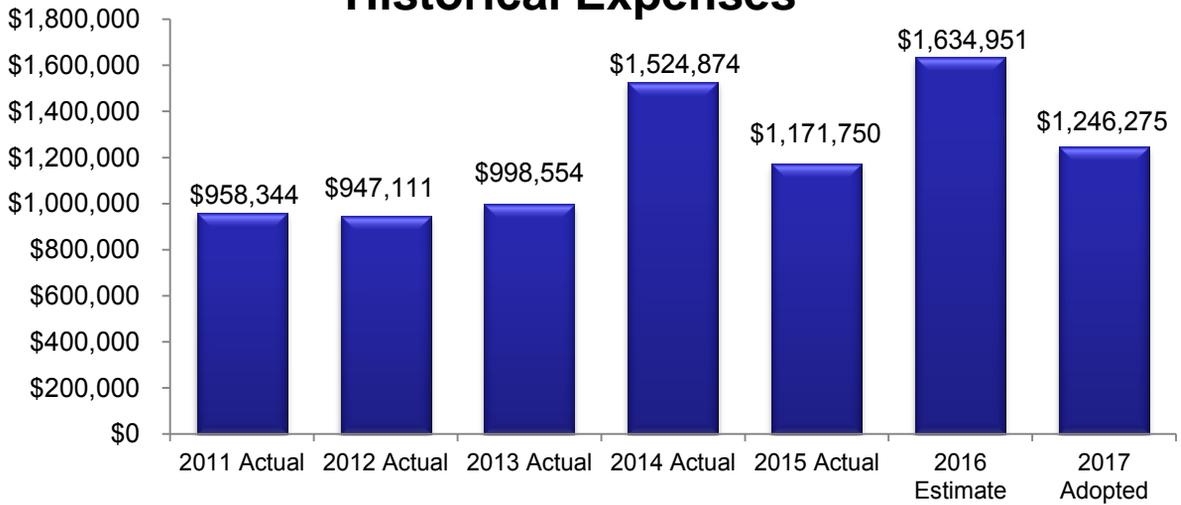
**CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION
2016/2017 BUDGET**

	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% of Total
Salaries & Wages	\$ 221,328	\$ 200,961	\$ 206,104	\$ 217,827	\$ 218,294	\$ 223,751	18.0%
Other Personnel Benefits	\$ 98,194	\$ 85,539	\$ 84,144	\$ 87,209	\$ 90,525	\$ 91,548	7.3%
Contractual Services	\$ 440,270	\$ 505,591	\$ 722,713	\$ 798,206	\$ 604,887	\$ 604,887	48.5%
Commodities	\$ 35,809	\$ 33,458	\$ 28,141	\$ 27,441	\$ 25,560	\$ 24,750	2.0%
Capital Expenditures	\$ 729,273	\$ 346,201	\$ 560,200	\$ 504,268	\$ 301,339	\$ 301,339	24.2%
DEPARTMENT TOTAL	\$ 1,524,874	\$ 1,171,750	1,601,302	1,634,951	1,240,605	1,246,275	100%

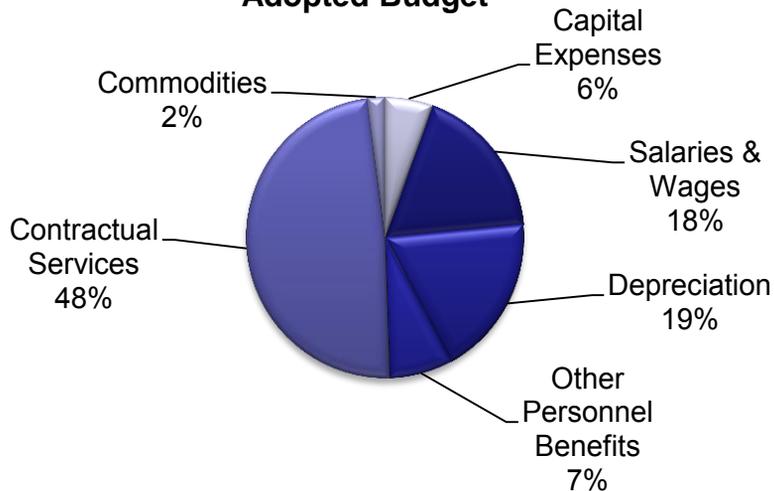
	Actual 13/14	Actual 14/15	Adopted 15/16	Estimated 14/15	Proposed 15/16	Adopted 15/16	% of Total
<u>WATER DIVISION</u>							
03-09 DISTRIBUTION	\$ 657,772	\$ 253,434	\$ 503,032	\$ 427,600	\$ 252,000	\$ 252,000	20.2%
03-12 OPERATING & MAINT	\$ 867,102	\$ 918,316	\$ 1,098,270	\$ 1,207,351	\$ 988,605	\$ 994,275	79.8%
DEPARTMENT TOTAL	\$ 1,524,874	\$ 1,171,750	\$ 1,601,302	\$ 1,634,951	\$ 1,240,605	\$ 1,246,275	100.0%

Public Services Water Division

Water Division Historical Expenses



Contractual Services Represent 48% of Adopted Budget



The FY 2017 Water Budget decreased by 24% or \$388,676 from the FY 2016 estimate. This decrease is due to lower capital expenses for FY 2017. No major capital expenses are planned for FY 2017.

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 2015-2016 ACCOMPLISHMENTS

- Added five (5) Oliviabrook Units, two (2) major commercial customers with Specialty's, and Terra Vista, along with one (1) residential property to our water system – **Level 1 Goal #1.4.**
- Accounted for 94.1% of our water pumped under the newly implemented M-36 AWWA Audit.
- Came to agreement with One Lincoln Centre for connection to our water system. Connection should be complete by 2016. Lincoln paid a connection fee of \$243,000 and should generate approximately \$109,000 in annual revenues.
- Repaired and repainted the Water Tank for a total cost of \$195,100, which was under budget by \$74,900.
- Paid-off DuPage Water Commission subsequent customer loan saving the City approximately \$63,125 in interest charges.
- Completed another year of successful coliform and bacteria sampling. That is fifteen (15) straight years of not having a sample test positive for either.

FY 2016-2017 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
2016/2017 BUDGET
03-09**

	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Contractual Services	\$ 34,547	\$ 6,052	\$ 20,000	\$ 500	\$ 20,000	\$ 20,000	0%	3900%
Capital Expenditures	\$ 623,225	\$ 247,382	\$ 483,032	\$ 427,100	\$ 232,000	\$ 232,000	-52.0%	-45.7%
TOTAL	\$ 657,771	\$ 253,434	\$ 503,032	\$ 427,600	\$ 252,000	\$ 252,000	-49.9%	-41.1%

Contractual Services								
5600 - Professional/Technical	\$ 110	\$ -	\$ 17,000	\$ -	\$ 17,000	\$ 17,000	0.0%	DNA
5671 - General Legal Expense	\$ 1,437	\$ 6,052	\$ 3,000	\$ 500	\$ 3,000	\$ 3,000	0.0%	500.0%
5677 - Contingency	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
TOTAL	\$ 34,547	\$ 6,052	\$ 20,000	\$ 500	\$ 20,000	\$ 20,000	0.0%	3900.0%

Capital Expenditures								
7130- Vehicles	\$ 39,857	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
7190-01 Regency Place Water	\$ 361,529	\$ 2,398	\$ -	\$ -	\$ -	\$ -	DNA	DNA
7190-03 Replace Pipe and Repaint Tower	\$ -	\$ 13,804	\$ 270,000	\$ 195,100	\$ -	\$ -	-100.0%	-100.0%
7530 - Depreciation Expense	\$ 221,839	\$ 231,180	\$ 213,032	\$ 232,000	\$ 232,000	\$ 232,000	8.9%	0.0%
TOTAL	\$ 623,225	\$ 247,382	\$ 483,032	\$ 427,100	\$ 232,000	\$ 232,000	-52.0%	-45.7%

TOTAL	\$ 657,771	\$ 253,434	\$ 503,032	\$ 427,600	\$ 252,000	\$ 252,000	-49.9%	-41.1%
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PUBLIC SERVICES DEPARTMENT
Water Division
Distribution

Fiscal Year 2016-2017 Budget Proposal

Distribution System

The Distribution portion of the Public Services Department budget for FY 2017 equals \$252,000, which is a \$175,600 decrease from the current year estimate. This decrease is due to the Water Tower Riser and Drain Pipe Replacement project completed in the current year.

\$17,000 is budgeted for the replacement of the Water Tower's Panel View and S.C.A.D.A. system.

NARRATIVE REPORT

Department: Public Services Department
Water Division - Distribution

Date: November 2015

Activity: 03-09

Prepared By: Craig Ward

Object Number	Narrative	Adopted
5600	Professional Services	\$17,000
	Replacement of the Water Tower's panel view and S.C.A.D.A. system.	
5671	General Legal Expense	\$3,000
	This is the cost to pay for miscellaneous legal services.	
7530	Depreciation Expense	\$232,000
	Estimated depreciation expense for FY 2016.	

CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M
2016/2017 BUDGET
03-12

	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Salaries & Wages	\$ 221,328	\$ 200,960	\$ 206,104	\$ 217,827	\$ 218,294	\$ 223,751	8.6%	2.7%
Other Personnel Benefits	\$ 98,194	\$ 85,539	\$ 84,144	\$ 87,209	\$ 90,525	\$ 91,548	8.8%	5.0%
Contractual Services	\$ 405,723	\$ 499,539	\$ 702,713	\$ 797,706	\$ 585,697	\$ 584,887	-16.8%	-26.7%
Commodities	\$ 35,809	\$ 33,458	\$ 28,141	\$ 27,441	\$ 24,750	\$ 24,750	-12.1%	-9.8%
Capital Expenditures	\$ 106,049	\$ 98,819	\$ 77,168	\$ 77,168	\$ 69,339	\$ 69,339	-10.1%	-10.1%
DEPARTMENT TOTAL	\$ 867,102	\$ 918,316	\$ 1,098,270	\$ 1,207,351	\$ 988,605	\$ 994,275	-9.5%	-17.6%

Salaries & Wages								
4110 - Full-time	\$ 213,755	\$ 192,102	\$ 197,413	\$ 197,413	\$ 197,411	\$ 202,346	2.5%	2.5%
4120 - Overtime	\$ 7,573	\$ 8,858	\$ 8,691	\$ 8,691	\$ 8,691	\$ 8,908	2.5%	2.5%
4130 - Part-time Regular	\$ -	\$ -	\$ -	\$ 11,723	\$ 12,192	\$ 12,497	DNA	6.6%
TOTAL	\$ 221,328	\$ 200,960	\$ 206,104	\$ 217,827	\$ 218,294	\$ 223,751	8.6%	2.7%

Other Personnel Benefits								
4510 - IMRF	\$ 29,916	\$ 27,233	\$ 26,216	\$ 28,470	\$ 28,346	\$ 29,055	10.8%	2.1%
4520 - FICA	\$ 17,397	\$ 15,711	\$ 15,784	\$ 16,664	\$ 16,700	\$ 17,117	8.4%	2.7%
4530 - Health Insurance	\$ 45,987	\$ 36,472	\$ 34,352	\$ 34,352	\$ 37,756	\$ 37,756	9.9%	9.9%
4531 - H.S.A. Contribution	\$ -	\$ 2,225	\$ 4,450	\$ 4,450	\$ 4,450	\$ 4,450	0.0%	0.0%
4540 - Dental Insurance	\$ 2,762	\$ 2,236	\$ 2,071	\$ 2,071	\$ 2,071	\$ 1,967	-5.0%	-5.0%
4550 - Life Insurance	\$ 402	\$ 438	\$ 454	\$ 464	\$ 464	\$ 464	2.2%	0.1%
4570 - Unemployment Ins	\$ 1,730	\$ 1,225	\$ 817	\$ 739	\$ 739	\$ 739	-9.5%	0.0%
TOTAL	\$ 98,194	\$ 85,539	\$ 84,144	\$ 87,209	\$ 90,525	\$ 91,548	8.8%	5.0%

Contractual Services								
5600 - Professional/Technical	\$ 10,575	\$ 9,312	\$ 21,500	\$ 21,500	\$ 16,000	\$ 16,000	-25.6%	-25.6%
5604 - City Engineer	\$ -	\$ 50	\$ 2,500	\$ 500	\$ 2,500	\$ 2,500	0.0%	400.0%
5605 - Training/Conferences	\$ 4,901	\$ 3,415	\$ 5,500	\$ 2,500	\$ 5,500	\$ 5,500	0.0%	120.0%
5610 - Membership & Association	\$ 565	\$ 774	\$ 800	\$ 800	\$ 800	\$ 800	0.0%	0.0%
5615 - Meetings	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
5630 - Risk Management Insurance	\$ 21,409	\$ 26,048	\$ 32,500	\$ 23,417	\$ 26,569	\$ 25,759	-20.7%	10.0%
5631 - Workers Compensation Insuranc	\$ 36,110	\$ 39,101	\$ 45,000	\$ 32,905	\$ 38,828	\$ 38,828	-13.7%	18.0%
5635 - Deductible Payments	\$ -	\$ 500	\$ 1,000	\$ 2,000	\$ 4,000	\$ 4,000	300.0%	100.0%
5655 - Equipment Lease & Rental	\$ 462	\$ 383	\$ 700	\$ 700	\$ 700	\$ 700	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 9,313	\$ 6,492	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%	0.0%
5663 - Vehicle Maint & Repair	\$ 1,392	\$ 1,925	\$ 4,000	\$ 3,500	\$ 4,000	\$ 4,000	0.0%	14.3%
5665 - Telephone Service	\$ 4,152	\$ 4,570	\$ 4,000	\$ 6,800	\$ 4,000	\$ 4,000	0.0%	-41.2%
5668 - Communications	\$ 2,718	\$ 3,018	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	0.0%	0.0%
5670 - Travel Expense	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.0%	DNA
5671 - General Legal Expense	\$ 264	\$ -	\$ 500	\$ -	\$ 500	\$ 500	0.0%	DNA
5700 - Public Information	\$ 880	\$ 1,670	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	0.0%
5715 - Uniform Allowance	\$ 53	\$ 843	\$ 900	\$ 900	\$ 900	\$ 900	0.0%	0.0%
5745 - Emergency Services	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	0.0%
5758 - Utilities	\$ 11,013	\$ 11,413	\$ 8,000	\$ 8,000	\$ 8,500	\$ 8,500	6.3%	6.3%
5845 - DWC Purchase of Water	\$ 301,916	\$ 390,025	\$ 427,550	\$ 546,022	\$ 452,700	\$ 452,700	5.9%	-17.1%
5845-01 - DWC Subsequent Customer Loan Payoff	\$ -	\$ -	\$ 128,063	\$ 128,062	\$ -	\$ -	-100.0%	-100.0%
TOTAL	\$ 405,723	\$ 499,539	\$ 702,713	\$ 797,706	\$ 585,697	\$ 584,887	-16.8%	-26.7%

**CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M
2016/2017 BUDGET
03-12**

	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Commodities								
6110 - Books & Publications	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ 200	0.0%	DNA
6120 - Office Supplies	\$ 751	\$ 146	\$ 500	\$ -	\$ 500	\$ 500	0.0%	DNA
6130 - Supplies	\$ 2,925	\$ 2,079	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	0.0%
6150 - Software	\$ -	\$ 365	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6151 - Hardware	\$ 438	\$ 1,285	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6152 - Water Meters	\$ 16,970	\$ 11,503	\$ 8,500	\$ 8,500	\$ 6,000	\$ 6,000	-29.4%	-29.4%
6170 - Postage	\$ 2,382	\$ 2,328	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	0.0%
6180 - Fuel	\$ 5,746	\$ 4,059	\$ 4,941	\$ 4,941	\$ 4,050	\$ 4,050	-18.0%	-18.0%
6181 - Fuel Replacement Fund	\$ 1,100	\$ 1,142	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
6190 - Non-Capital Equipment	\$ 5,497	\$ 10,550	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	0.0%
TOTAL	\$ 35,809	\$ 33,458	\$ 28,141	\$ 27,441	\$ 24,750	\$ 24,750	-12.1%	-9.8%
Capital Expenditures								
7170 - Bond Interest Expense	\$ 104,885	\$ 96,787	\$ 75,540	\$ 75,540	\$ 68,128	\$ 68,128	-9.8%	-9.8%
7172 - Interfund Loan Interest Expense	\$ 1,164	\$ 2,032	\$ 1,628	\$ 1,628	\$ 1,211	\$ 1,211	-25.6%	-25.6%
TOTAL	\$ 106,049	\$ 98,819	\$ 77,168	\$ 77,168	\$ 69,339	\$ 69,339	-10.1%	-10.1%
TOTAL	\$ 867,102	\$ 918,316	\$ 1,098,270	\$ 1,207,351	\$ 988,605	\$ 994,275	-9.5%	-17.6%

PUBLIC SERVICES DEPARTMENT
Water Division
Operating & Maintenance

Fiscal Year 2016-17 Budget Proposal

The FY 2016-2017 Operating and Maintenance portion of the Public Services Water Division budget is \$988,605. This represents a decrease of \$109,665 compared to the FY 2015-2016 budget. The most notable reason for the decrease is the payoff of the DWC Subsequent Customer Charge (\$128,062) loan amount.

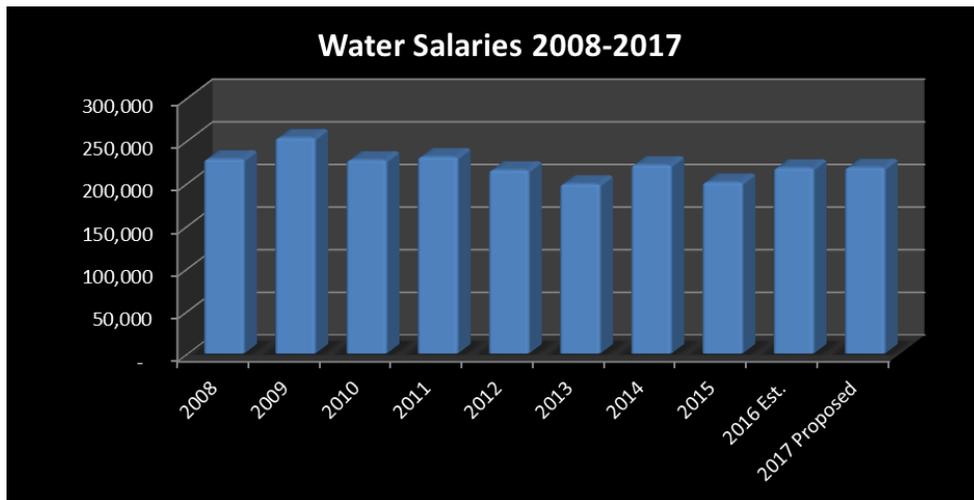
Salaries are budgeted at \$218,294 and show a 5.9% increase over the FY 2015-16 Actual. The FY 2016-17 figures include the 1% bonus for employees at the top of the pay range. Benefits show a 7.6% increase (\$6,381) over the 2016 budget due to higher IMRF contributions and insurance costs.

Contractual services are budgeted at \$585,697 down \$117,016 from the current year budget of \$702,713. The notable decreases are due to the reduction in Risk Management and Workers Compensation Insurance as well as a decrease in line item 5600 (Professional Technical).

Commodities are budgeted at \$24,750 down \$3,391 from the current year budget of \$28,141. The decrease is mainly attributed to the lower cost of fuel as well as the lessening amount of water meters that need to be purchased.

Capital Expenditures are budgeted at \$69,339 which is a 10.2% decrease from FY 2015-16. of which \$68,128 represents the interest payments for the 2003 Restructured Bonds, the 2004 Bonds, and the 2010 Refunding Bonds. The \$1,211 represents the interest expense for the inter-fund loan from the Capital Improvement Fund.

Public Services Water Operating Indicators	2015	2014	2013	2012	2011	2010	2009	2008	2007
Number of Metered Water Customers	542	538	523	517	510	509	509	511	503
Gallons of Water Purchased (MGD)	83,950,000	67,525,000	65,148,000	58,765,000	63,799,000	65,827,000	65,021,000	61,000,000	60,131,000
Gallons of Water Sold (Billed) (MG)	76,950,000	60,955,000	58,400,000	53,655,000	52,450,000	51,913,000	49,252,000	54,000,000	52,131,000



	2008	2009	2010	2011	2012	2013	2014	2015	2016 Est.	2017 Proposed
Salaries	228,208	253,206	227,093	230,774	215,380	198,963	221,328	200,961	217,827	218,294

NARRATIVE REPORT

Department:	Public Services Department Water Division -O & M	Date:	November 2015
Activity:	03-12	Prepared By:	Craig Ward

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$202,346
	The budgeted amount is comprised of the salaries for 50% of the Public Services Director, two (2) Water Operators.	
4120	Overtime	\$8,908
	Estimated overtime expense for the budget year; this account is difficult to predict due to unknown emergency situations.	
4130	Part-time Regular	\$12,497
	Costs for Utility Clerk	
4500	Other Personnel Benefits	\$91,548
	These benefits include IMRF, FICA, and insurance for life, dental, and health.	
5600	Professional & Technical	\$16,000
	Estimated cost is to cover various engineering, surveying, SCADA updates, and maintenance by various inspection services. The use of certified testing laboratories for lead and copper analysis, bacterial analysis, DBP/TTHM/HAA, and water quality analysis is also budgeted here. 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.	
5630	Risk Management Insurance	\$25,759
	One-third of the expense for insurance coverage (liability, property, and auto) is allocated to the Water Fund. Remaining two-thirds is budgeted in the General Fund.	
5631	Workers Compensation Insurance	\$38,828
	One-third of the expense for workers compensation insurance is allocated to the Water fund. The remaining two-thirds is budgeted in the General Fund.	

NARRATIVE REPORT

Department: Public Services Department
Water Division -O & M

Date: November 2015

Activity: 03-12

Prepared By: Craig Ward

Object Number	Narrative	Adopted
5635	Deductible Payments	\$4,000
	Estimated deductible for two (2) accidents	
5660	Equipment Maintenance & Repair	\$10,000
	Utility billing software maintenance (\$2,500); Hand-held Sensus meter readers (\$1,200); and Maintenance contract for emergency generator (\$1,000). Additional funds are budgeted for equipment maintenance such as pump repairs, pressure regulator maintenance at the water tower and pressure adjusting station, chlorination system repairs, Cla-Val, distribution system valve repair and copier service.	
5663	Vehicle Maintenance & Repair	\$4,000
	Necessary maintenance needed on water division's fleet of vehicles.	
5665	Telephone Service	\$4,000
	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	\$2,800
	Budget estimate is made up of the following components: two (2) cellular phones, Nitech Fire Security System and JULIE locate system.	
5700	Public Information	\$1,200
	Funds used for publishing the Consumer Confidence Report, and other publishing as needed.	
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).	
5758	Utilities	\$8,500
	Estimated annual charges at Water Tower, Water Maintenance Facility and Pressure Adjusting Station for sanitary sewer, natural gas and electric service.	
5845	DWC-Purchase of Water	\$452,700
	Cost of water purchased from the DuPage Water Commission (DWC) based on estimated annual purchase of 95 million gallons at a blended rate per 1,000 gallons.	

NARRATIVE REPORT

Department: Public Services Department
Water Division -O & M

Date: November 2015

Activity: 03-12

Prepared By: Craig Ward

Object Number	Narrative	Adopted
6130	Supplies	\$3,000
	Cleaning supplies, chemical reagents and acids, buffer solutions and other necessary supplies.	
6152	Water Meters	\$6,000
	Budgeted amount is for the purchase of meters and necessary replacements and as well as the hardware and radio read equipment for each.	
6170	Postage	\$3,000
	The cost of postage via the Villa Park postmaster, Federal Express, UPS and other various couriers.	
6180	Fuel	\$4,050
	Approximately 1,350 gallons of regular @ \$2.50 per gallon and 270 gallons of diesel gallons at \$2.50 each.	
6181	Fuel Replacement Fund	\$2,000
	The annual Water Fund portion for future fuel pump replacement.	
6190	Non-Capital Equipment	\$6,000
	Various pieces of equipment and tools such as clamps, b-boxes, hydrant and valve assemblies, shovels and other distribution equipment.	
7170	Bond Interest Expense	\$68,128
	Payment of interest expense on the 2003 general obligation alternate revenue source bonds (\$655,000), the (\$650,000) 2004 bond issue for the East/West water main project, and the 2010 bond issue (\$1,350,000), which refinanced a portion of the 2003 bonds and was issued to relieve cash flow pressures on the Water Fund.	
7172	Interfund Loan Expense	\$1,211
	Interest payment from the interfund loan from the Capital Improvement Fund to fund the East-West Connection, Phase II, Water Main Project in 2006.	

SSA II

Debt Service

**CITY OF OAKBROOK TERRACE
SSA DEBT SERVICE
2016/2017 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 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
REVENUE								
3010-Property Taxes	\$ 46,392	45,382	\$ 48,905	\$ 49,394	\$ 47,585	\$ 47,585	-2.7%	-3.7%
TOTAL	\$ 46,392	45,382	\$ 48,905	\$ 49,394	\$ 47,585	\$ 47,585	-2.7%	-3.7%
EXPENDITURES								
5600 - Professional Services	375	803	\$ 803	\$ 803	\$ 803	803	0.0%	0.0%
7170 - Interest	20,930	19,930	\$ 18,905	\$ 18,905	\$ 17,585	17585	-7.0%	-7.0%
7170-01 - Principal	\$ 25,000	25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.0%	0.0%
TOTAL	\$ 46,305	45,733	\$ 49,708	\$ 49,708	\$ 48,388	\$ 30,000	-39.6%	-39.6%

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

Year	Principal	Interest	Total	% Change
2016	30,000	18,905	48,905	
2017	30,000	17,585	47,585	-2.7%
2018	30,000	16,265	46,265	-2.8%
2019	30,000	14,945	44,945	-2.9%
2020	35,000	13,625	48,625	8.2%
2021	35,000	11,963	46,963	-3.4%
2022	40,000	10,300	50,300	7.1%
2023	40,000	8,400	48,400	-3.8%
2024	40,000	6,500	46,500	-3.9%
2025	45,000	4,500	49,500	6.5%
2026	45,000	2,250	47,250	-4.5%
TOTAL	400,000	125,238	525,238	

Motor Fuel Tax Fund

**CITY OF OAKBROOK TERRACE
MOTOR FUEL TAX FUND
2016/2017 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.

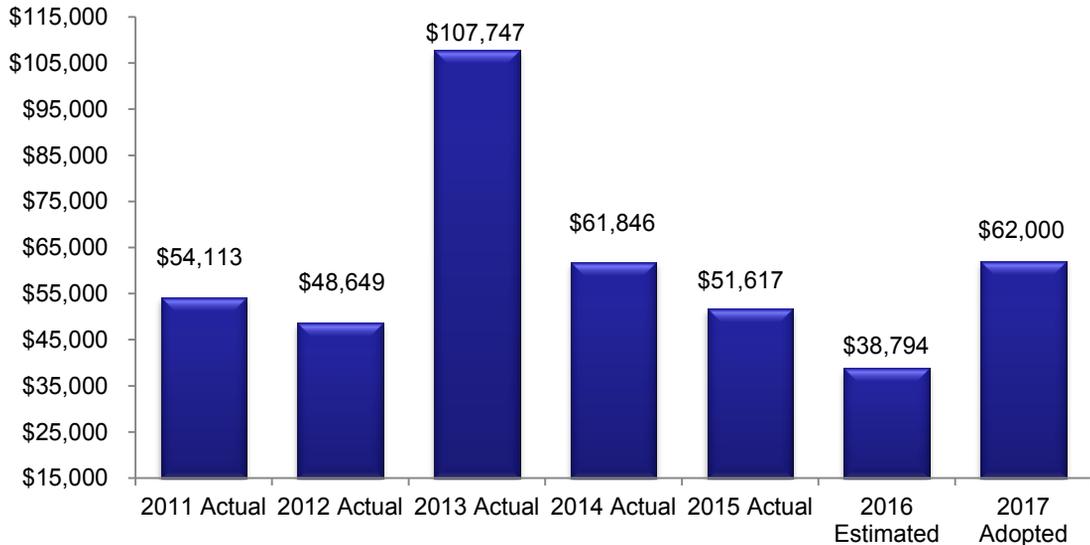
	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
REVENUE								
3070 - Motor Fuel Tax	\$ 52,684	\$ 52,298	\$ 50,800	\$ 55,057	\$ 55,271	\$ 55,271	8.8%	0.4%
3971 - Illinois Jobs Now Capital Grant	\$ 9,988	\$ 19,976	\$ -	\$ -	\$ -	\$ -	DNA	DNA
3650 - Interest Earnings	\$ 442	\$ 454	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
TOTAL	\$ 63,113	\$ 72,728	\$ 51,300	\$ 55,557	\$ 55,771	\$ 55,771	8.7%	0.4%

EXPENDITURES								
4110 - Snow Plowing Regular	\$ 6,865	\$ 5,268	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	0.0%
4120 - Snow Plowing Overtime	\$ 21,225	\$ 9,210	\$ 15,000	\$ 9,500	\$ 15,000	\$ 15,000	0.0%	57.9%
5600 - Professional/Technical	\$ 842	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5767 - Thermoplastic Roadway Striping	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	DNA	DNA
6134 - Snow Removal Materials	\$ 32,914	\$ 37,139	\$ 41,205	\$ 24,294	\$ 35,000	\$ 35,000	-15.1%	44.1%
TOTAL	\$ 61,846	\$ 51,617	\$ 61,205	\$ 38,794	\$ 62,000	\$ 62,000	1.3%	59.8%
Excess (Deficiency) of Revenues over Expenditures	\$ 1,268	\$ 21,111	\$ (9,905)	\$ 16,764	\$ (6,229)	\$ (6,229)	-37.1%	-137.2%

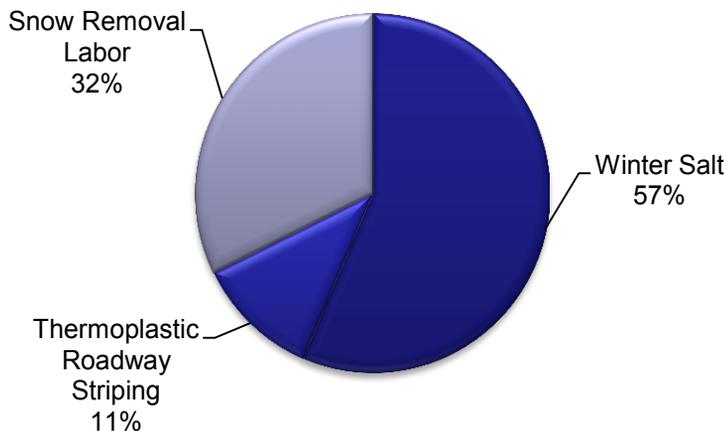
Fund Balance								
May 1	\$ 422,066	\$ 423,334	\$ 444,445	\$ 444,445	\$ 461,208	\$ 461,208	3.8%	3.8%
April 30	\$ 423,334	\$ 444,445	\$ 434,540	\$ 461,208	\$ 454,979	\$ 454,979	4.7%	-1.4%

Motor Fuel Tax Fund

Motor Fuel Tax Historical Expenditures



Snow Removal Materials Represents 57% of Adopted Budget



The FY 2017 MFT Budget increased by \$23,206 from the FY 2016 estimate due to higher snow plowing wages and salt expenses. New for FY 2017, is the addition of thermoplastic roadway striping at \$7,000, which is allowed under the IDOT MFT reimbursement guidelines.

MOTOR FUEL TAX FUND

Fiscal Year 2016-2017 Budget Proposal

The Motor Fuel Tax Fund FY 2016 budget is \$62,000.

The budgeted amount is for the cost of the following:

- A portion of the regular and overtime costs for snow removal labor (\$20,000).
- The cost of the City's yearly allotment of road salt (\$35,000).
- Thermoplastic roadway striping (\$7,000).

NARRATIVE REPORT

Department: Motor Fuel Tax Fund **Date:** January 2015
Activity: 05-12 **Prepared By:** Amy Marrero

Object Number	Narrative	Adopted
4110	Labor	\$5,000
	Funds related to labor for snow removal.	
4120	Overtime Labor	\$15,000
	Funds related to snow removal overtime.	
5767	Thermoplastic Roadway Striping	\$7,000
	Funds for roadway striping which adheres to MFT guidelines.	
6134	Snow Removal Materials	\$35,000
	The City's yearly allotment for salt purchases.	

Business
District Debt
Service Funds

CITY OF OAKBROOK TERRACE
TOTAL BUSINESS DISTRICT FUNDS SUMMARY 8-12 & 12-12
2016/2017 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 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Beginning Balance, May 1 as Restated	\$ 495,567	\$ 549,704	\$ 525,854	\$ 525,854	\$ 509,156	\$ 509,156	-3.2%	-3.2%
REVENUE								
3020 - Sales Tax	\$ 311,022	\$ 333,602	\$ 328,600	\$ 352,511	\$ 352,700	\$ 352,700	7.3%	0.1%
3021 - Business Tax	\$ 47,705	\$ 50,802	\$ 52,200	\$ 56,060	\$ 56,200	\$ 56,200	7.7%	0.2%
3022 - Home Rule Sales Tax	\$ 50,598	\$ 49,371	\$ 49,100	\$ 52,922	\$ 53,020	\$ 53,020	8.0%	0.2%
3650 - Interest Earnings	\$ 421	\$ 382	\$ 450	\$ 400	\$ 400	\$ 400	-11.1%	0.0%
3660 - Misc. Revenue	\$ -	\$ (60)	\$ -	\$ -	\$ -	\$ -	DNA	DNA
4002 - Operating Transfers In	\$ 341,161	\$ 1,291	\$ -	\$ -	\$ -	\$ -	DNA	DNA
TOTAL	\$ 750,907	\$ 435,388	\$ 430,350	\$ 461,893	\$ 462,320	\$ 462,320	7.4%	0.1%
EXPENDITURES								
4002- Operating Transfers - Out	\$ 341,161	\$ 1,291	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5600 - Professional Services	\$ 1,812	\$ 2,461	\$ 2,505	\$ 2,505	\$ 2,505	\$ 2,505	0.0%	0.0%
7170 - Bond Interest	\$ 243,797	\$ 240,486	\$ 236,086	\$ 236,086	\$ 230,486	\$ 230,486	-2.4%	-2.4%
7171 - Bond Principal	\$ 110,000	\$ 215,000	\$ 240,000	\$ 240,000	\$ 275,000	\$ 275,000	14.6%	14.6%
TOTAL	\$ 696,770	\$ 459,238	\$ 478,591	\$ 478,591	\$ 507,991	\$ 507,991	6.1%	6.1%
Excess (Deficit) of Revenues over Expenses	54,137	(23,850)	(48,241)	(16,698)	(45,671)	(45,671)	-5.3%	173.5%
Ending Balance, April 30	\$ 549,704	\$ 525,854	\$ 477,613	\$ 509,156	\$ 463,485	\$ 463,485	-3.0%	-9.0%

CITY OF OAKBROOK TERRACE
2010 BUSINESS DISTRICT DEBT SERVICE FUND SUMMARY
2016/2017 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 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Beginning Balance, May 1 as Restated	\$ 149,597	\$ 367,023	\$ 340,494	\$ 340,494	\$ 309,239	\$ 309,239	-9.2%	-9.2%
REVENUE								
3020 - Sales Tax	\$ 171,062	\$ 183,481	\$ 180,700	\$ 186,802	\$ 187,000	\$ 194,000	7.4%	3.9%
3021 - Business Tax	\$ 26,238	\$ 27,941	\$ 28,700	\$ 30,817	\$ 31,350	\$ 30,900	7.7%	0.3%
3022 - Home Rule Sales Tax	\$ 27,829	\$ 27,154	\$ 27,000	\$ 29,607	\$ 29,700	\$ 29,200	8.1%	-1.4%
3650 - Interest Earnings	\$ 244	\$ 265	\$ 250	\$ 200	\$ 200	\$ 200	-20.0%	0.0%
4002 - Operating Transfer In	\$ 254,741	\$ 710	\$ -	\$ -	\$ -	\$ -	DNA	DNA
TOTAL	\$ 480,113	\$ 239,552	\$ 236,650	\$ 247,426	\$ 248,250	\$ 254,300	7.5%	2.8%
EXPENDITURES								
5600 - Professional Services	\$ 911	\$ 1,605	\$ 1,605	\$ 1,605	\$ 1,605	\$ 1,605	0.0%	0.0%
7170 - Bond Interest	\$ 151,776	\$ 149,476	\$ 147,076	\$ 147,076	\$ 143,676	\$ 143,676	-2.3%	-2.3%
7171 - Bond Principal	\$ 110,000	\$ 115,000	\$ 130,000	\$ 130,000	\$ 140,000	\$ 140,000	7.7%	7.7%
TOTAL	\$ 262,687	\$ 266,081	\$ 278,681	\$ 278,681	\$ 285,281	\$ 285,281	2.4%	2.4%
Ending Balance, April 30	\$ 367,023	\$ 340,494	\$ 298,462	\$ 309,239	\$ 272,207	\$ 278,257	-6.8%	-10.0%

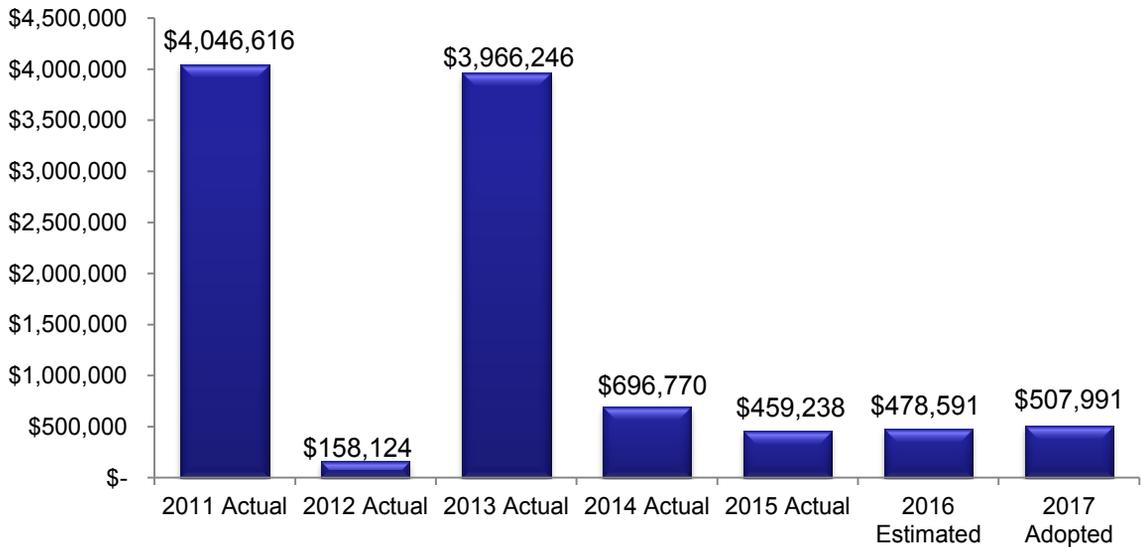
CITY OF OAKBROOK TERRACE
2012 BUSINESS DISTRICT DEBT SERVICE FUND SUMMARY
2016/2017 BUDGET
12-12

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.

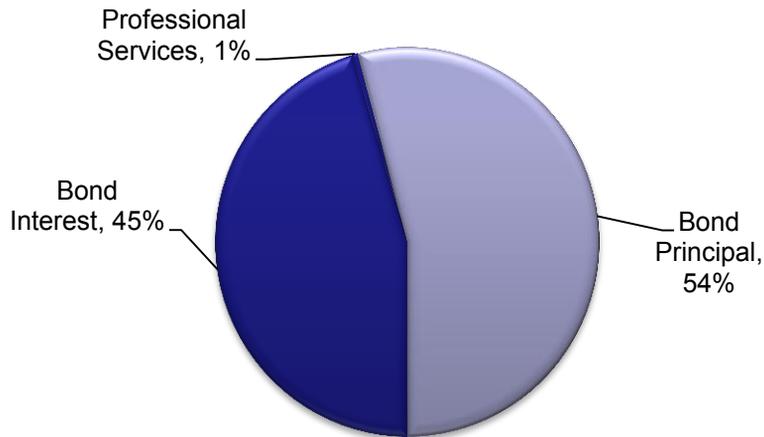
	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% Change In 15/16 Budget To Adopted	% Change In 15/16 Estimate To Adopted
Beginning Balance, May 1	\$ 3,458	\$ 181,329	\$ 185,360	\$ 185,360	\$ 187,876	\$ 187,876	1.4%	1.4%
REVENUE								
3020 - Sales Tax	\$ 139,960	\$ 150,121	\$ 147,900	\$ 152,838	\$ 153,000	\$ 158,700	7.3%	3.8%
3021 - Business Tax	\$ 21,467	\$ 22,861	\$ 23,500	\$ 25,214	\$ 25,650	\$ 25,300	7.7%	0.3%
3022 - Home Rule Sales Tax	\$ 22,769	\$ 22,217	\$ 22,100	\$ 24,224	\$ 24,300	\$ 23,820	7.8%	-1.7%
3650 - Interest Earnings	\$ 177	\$ 117	\$ 200	\$ 150	\$ 150	\$ 200	0.0%	33.3%
4002 - Operating Transfers In	\$ 86,420	\$ 581	\$ -	\$ -	\$ -	\$ -	DNA	DNA
TOTAL	\$ 270,793	\$ 195,897	\$ 193,700	\$ 202,426	\$ 203,100	\$ 208,020	7.4%	2.8%
EXPENDITURES								
5600 - Professional Services	\$ 901	\$ 856	\$ 900	\$ 900	\$ 900	\$ 900	0.0%	0.0%
7170 - Bond Interest	\$ 92,021	\$ 91,010	\$ 89,010	\$ 89,010	\$ 86,810	\$ 86,810	-2.5%	-2.5%
7171 - Bond Principal		\$ 100,000	\$ 110,000	\$ 110,000	\$ 135,000	\$ 135,000	22.7%	22.7%
TOTAL	\$ 92,922	\$ 191,866	\$ 199,910	\$ 199,910	\$ 222,710	\$ 222,710	11.4%	11.4%
Ending Balance, April 30	\$ 181,329	\$ 185,360	\$ 179,150	\$ 187,876	\$ 168,266	\$ 173,186	-3.3%	-7.8%

Business District Tax Fund

Business District Historical Expenditures



Bond Principal Represent 54% of Adopted Budget



The FY 2017 Business District Tax Fund Budget increased by \$29,400 or 6% from the FY 2016 estimate due to higher principal costs.

Capital Improvement Fund

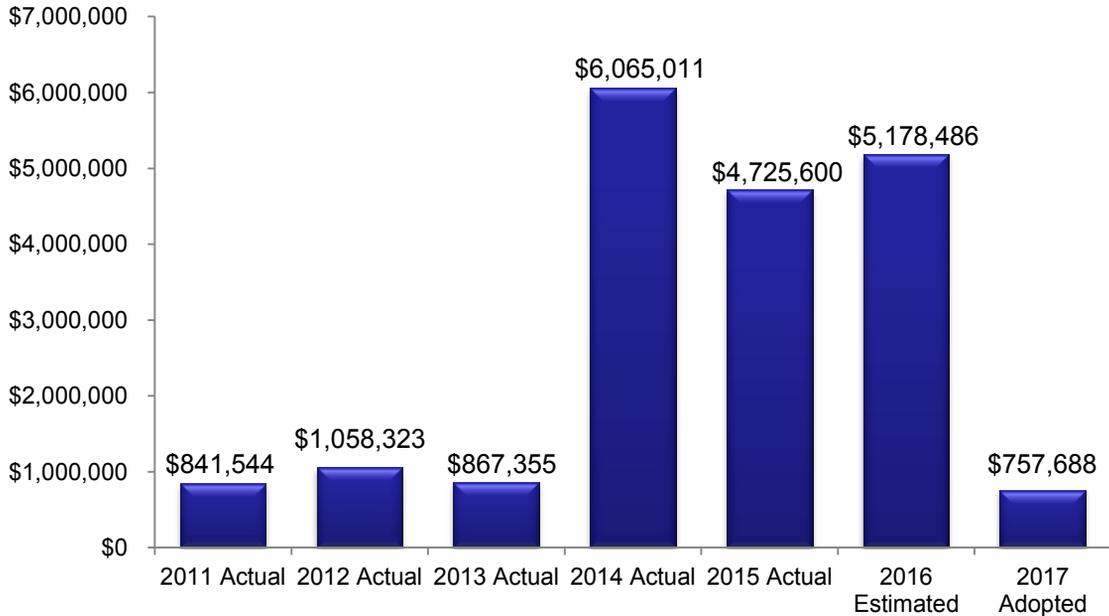
**CITY OF OAKBROOK TERRACE
CAPITAL IMPROVEMENTS 09-12
2016/2017 BUDGET
Revenues/Expenditures & Changes in Fund Balance**

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

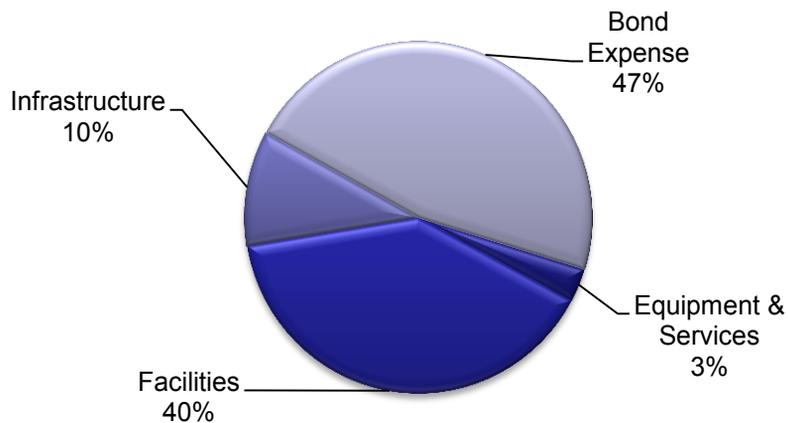
	Actual 13/14	Actual 14/15	Budget 15/16	Estimated 15/16	Proposed 16/17	Adopted 16/17	% of Total
Beginning Balance, May 1	\$ 7,854,559	\$ 7,089,037	\$ 4,031,837	\$ 4,031,837	\$ 545,087	\$ 545,087	
REVENUE							
3021 - Home Rule Sales Tax	\$ 1,575,309	\$ 1,663,245	\$ 1,630,000	\$ 1,681,000	\$ 1,681,000	\$ 1,681,000	100%
3650 - Interest Earnings	\$ 16,105	\$ 14,998	\$ 17,000	\$ 2,691	\$ 1,200	\$ 1,200	0.1%
3651 - Investment Income	\$ 8,819	\$ (79,844)	\$ 20,000	\$ 8,045	\$ 5,000	\$ 5,000	0.3%
3810 - Bond Proceeds	\$ 3,695,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
3975 - Curb & Gutter Grant	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	0.0%
3976- DCEO Pathway Light Rebate	\$ 4,252	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL	\$ 5,299,484	1,668,399	\$ 1,667,000	\$ 1,691,735	\$ 1,687,200	\$ 1,687,200	100.0%
EXPENDITURES							
5600 - Professional/Technical	\$ 6,804	\$ 1,231	\$ 5,000	\$ 1,300	\$ 1,500	\$ 1,500	0.2%
5671 - Legal Services	\$ 8,080	\$ 2,877	\$ 5,000	\$ 3,000	\$ 5,000	\$ 5,000	0.7%
7118 - License Plate Recognition Software	\$ 3,972	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7110-03 - Equipment Chipper	\$ 48,835	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7110-04 - Replace Server/Disastor Recovery Server	\$ 15,632	\$ 39,973	\$ -	\$ -	\$ -	\$ -	0.0%
7110-05 - Replace B&Z Copier	\$ -	\$ 7,100	\$ -	\$ -	\$ -	\$ -	0.0%
7110-06 - Replace Finance Copier	\$ -	\$ 8,800	\$ -	\$ -	\$ -	\$ -	0.0%
7110-07 Replace Gator	\$ -	\$ -	\$ 13,500	\$ -	\$ 17,000	\$ 17,000	2.2%
7110-08 Add Baracuda Backup Server	\$ -	\$ -	\$ 9,812	\$ -	\$ -	\$ -	0.0%
7110-09 Add Police Copier	\$ -	\$ -	\$ -	\$ 9,216	\$ -	\$ -	0.0%
7130-01 - Car #T-6 One Ton Dump Truck with plow	\$ 70,869	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7130-02 - Public Services Director Vehicle #117	\$ 24,121	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7130-03 - Replace Administrative Vehicle	\$ -	\$ 19,000	\$ -	\$ -	\$ -	\$ -	0.0%
7130-04 - Replace #T-1 F-350 Pickup Truck with Plow	\$ -	\$ -	\$ 38,000	\$ 41,532	\$ -	\$ -	0.0%
7143 - Curb & Gutter	\$ 77,407	\$ 103,073	\$ 80,000	\$ -	\$ 80,000	\$ 80,000	10.6%
7146 - New Police Station & Remodel City Hall	\$ 852,358	\$ 4,029,704	\$ 4,800,000	\$ 4,607,000	\$ -	\$ -	0.0%
7147 - City Hall Remodel	\$ -	\$ -	\$ -	\$ 163,800	\$ 300,000	\$ 300,000	39.6%
7170 - Bond Interest	\$ 94,359	\$ 125,550	\$ 117,638	\$ 117,638	\$ 109,188	\$ 109,188	14.4%
7171-01 - Bond Principal	\$ 270,000	\$ 225,000	\$ 235,000	\$ 235,000	\$ 245,000	\$ 245,000	32.3%
7170-02 Other Bond Costs	\$ 32,585	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7170-03 Payment to Escrow Agent	\$ 3,747,538	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7170-04 Bond Premium	\$ (138,604)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7190-01 - Street Lighting System	\$ 951,055	\$ 11,344	\$ -	\$ -	\$ -	\$ -	0.0%
7190-02 Replace Traffic Signs	\$ -	\$ 10,457	\$ -	\$ -	\$ -	\$ -	0.0%
7193 - Street Sealing Project	\$ -	\$ 139,608	\$ -	\$ -	\$ -	\$ -	0.0%
7194 - 22nd Street Sidewalk Install	\$ -	\$ 1,883	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL	\$ 6,065,011	\$ 4,725,600	\$ 5,303,950	\$ 5,178,486	\$ 757,688	\$ 757,688	100.0%
Ending Balance, April 30	\$ 7,089,037	\$ 4,031,837	\$ 394,888	\$ 545,087	\$ 1,474,599	\$ 1,474,599	

Capital Improvement Fund

Capital Improvement Fund Historical Expenditures



Bond Expense Represents 47% of Adopted Budget



The FY 2016 Capital Improvement Fund budget is \$757,688, representing a decrease of \$4 million less than the FY 2015 actual and \$4.4 million or 85% less than the FY 2016 estimate. This decrease is due to the completion of the new Police Station in the current year. The total facilities expense for FY 2017 is \$300,000 for City Hall renovations, which is a non-recurring capital investment.

NARRATIVE REPORT

Department: Capital Improvement Fund **Date:** January 2016
Activity: 09-12 **Prepared By:** Amy Marrero

Object Number	Narrative	Adopted
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.	
7110	Equipment	\$17,000
7110-07	Replace Gator - This expense is non-recurring.	
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> .	
7147	Remodel of City Hall	\$300,000
	City Hall remodel – This is a non-recurring expense – <i>Level 1 Goal #1.8</i> .	
7170	Bond Interest	\$109,188
	The amount includes the yearly interest expense for the facility construction bonds – This is a recurring expense.	
7170-01	Bond Principal	\$245,000
	The amount includes the yearly principal expense for the facility construction bonds - This is a recurring expense.	

Capital Improvement Plan

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

	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
GENERAL FUND	\$ 72,172	\$ 72,200	\$ 72,200	\$ 72,200	\$ 72,200
WATER FUND	\$ 293,128	\$ 430,823	\$ 261,463	\$ 564,988	\$ 228,548
CAPITAL PROJECTS FUND	\$ 757,688	\$ 1,321,141	\$ 1,245,241	\$ 1,227,241	\$ 434,150
TOTAL	\$ 1,122,988	\$ 1,824,164	\$ 1,578,904	\$ 1,864,429	\$ 734,898

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

GENERAL FUND (Fund 01)	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
Police Patrol Cars	72,172	72,200	72,200	72,200	72,200
TOTAL GENERAL FUND	\$ 72,172	\$ 72,200	\$ 72,200	\$ 72,200	\$ 72,200

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	General & FY 2016/2017
Date:	January 2016	Prepared By:	Chief Wayne Holakovsky
Capital Request Description: Replace Two (2) Marked SUV Police Squads - Recurring			
Capital Request Cost: \$72,172			
Account Number: 01-02-7130-00			

Current Status:

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

Capital Request Description and Justification:

Vehicles are currently replaced on a two (2) year rotation basis, with administrative and supervisor vehicles replaced every five (5) years. Regular rotation of vehicles minimizes downtime, major repairs, and maximizes officer safety and comfort. At the two (2) year mark, most vehicles reach the 100,000 mile point, thereby also reaching the end of its useful life.

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

	Ford Interceptor SUV (2)
Vehicle Cost	\$ 54,972
Light Equipment & siren	\$17,200
TOTAL	\$72,172

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

The 2013 Ford Taurus (Squad #2) is over two years old, and its current mileage is 73,578.
The 2013 Ford Explorer (Squad #8) is over two years old, and its current mileage is 96,764

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

As in the past DUI Tech fees will be used for these purchases.

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

FY 2016/17: \$72,200 2 marked SUV's	FY 2017/18: \$72,200 2 marked SUV's	FY 2018/19: \$72,200 2 marked SUV's	FY 2019/20: \$72,200 1 unmarked Admin SUV 1 marked SUV	FY 2020/21: \$72,200 2 marked SUV's
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**CITY OF OAKBROOK TERRACE
CAPITAL PROJECTS
FIVE YEAR CAPITAL PROJECTION**

WATER FUND (Fund 03)	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
Debt Service Bond Expense	293,128	229,923	228,463	226,288	228,548
Add Midwest-Drennon Water Main Loop		167,900			
Replace W-3 Pick-up Truck		33,000			
Add Summit Ave Water Main Extension			33,000	338,700	
TOTAL WATER FUND	\$ 293,128	\$ 430,823	\$ 261,463	\$ 564,988	\$ 228,548

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water	Fund & Fiscal Year	Water – FY 2018
Date:	December 2015	Prepared By:	Ward
Capital Request Description: Add Midwest-Drennon Water Main Loop - Non-recurring			
Capital Request Cost: Water Fund \$167,900			
Account Number: TBD			

Current Status:

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

Capital Request Description and Justification:

Design and build an eight (8) inch diameter water main that will consist of 800 feet of DIP that begins at 2013 Midwest road and terminates at Eisenhower. The construction of this will eliminate a dead end water main that was created by the SSA II water main project. This project will provide a valuable loop to the water distribution system that would allow the transmission of water from multiple directions. The construction of this loop will improve the overall reliability of the water system in times of maintenance problems and will improve water quality at the same time eliminating a dead-end water main.

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

Planning and Design: \$16,600
 Site / Land Acquisition: \$60,000
 Facility Construction: \$91,300

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

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

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

None.

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

FY 2016/17: \$167,900	FY 2017/18: \$0	FY 2018/19: \$167,900	FY 2019/20: \$0	FY 2020/21: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water Division of Public Services	Fund & Fiscal Year	Water - 2018
Date:	November 2015	Prepared By:	Ward
Capital Request Description: Replace W-3 Pick-up Truck - Non-recurring			
Capital Request Cost: \$33,000			
Account Number: TBD			

<p><u>Current Status:</u></p> <p>W-3 is a 2001 Chevrolet 2500HD 4X4 Pick-up Truck that is nearing the end of its useful life. W-3 would be replaced with a new pick-up truck with plow package from the Suburban Joint Purchasing Agency (State Bid). Once the existing W-3 is declared surplus, auctioning vs trade-in values will be explored to ensure the City with the best deal.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>In order to maintain reliable and timely service within the Water Division, maintaining a reliable and modern fleet is essential. W-3 would be available if need be for snow removal purposes. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency. The W-3 has 30,000 miles logged.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$33,000 will be utilized from the Water Fund.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></p> <p>This vehicle has incurred approximately \$841.22 in maintenance costs over its life. This amount does not include any of the repairs made by in-house staff. This amount is expected to increase until FY 2018 when the unit is replaced.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>None.</p>

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

FY 2016/17: \$0	FY 2017/18:\$33,000	FY 2018/19: \$0	FY 2019/20: \$0	FY 2020/21: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water	Fund & Fiscal Year	Water – FY 2019
Date:	November 2015	Prepared By:	Ward
Capital Request Description: Add Summit Avenue Water Main Extension - Non-recurring			
Capital Request Cost: \$338,700. Creation of SSA could make cost \$169,300.			
Account Number: TBD			

<p><u>Current Status:</u></p> <p>Currently eight (8) commercial properties are serviced by private wells. The City wishes to bring these eight (8) commercial properties under the City's water system.</p>
<p><u>Capital Request Description and Justification:</u></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 2019 with design and construction work to begin in FY 2020.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>Site and Land Acquisition: \$33,000 – FY 2019 Design & Construction: \$338,700 – FY 2020</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u></p> <p>This project will not increase future operating costs because this project represents a marginal improvement to the water system.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></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 2016/17: \$0	FY 2017/18: \$0	FY 2018/19: \$33,000 Site and Land Acquisition	FY 2019/20: \$338,700 Design and Construction	FY 2020/21: \$0
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**CITY OF OAKBROOK TERRACE
CAPITAL PROJECTS 09-12
FIVE YEAR CAPITAL PROJECTION**

CAPITAL PROJECT FUND (Fund 09)	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
Beginning Balance, May 1	\$ 545,087	\$ 1,474,600	\$ 1,857,531	\$ 2,333,402	\$ 2,844,485
<u>Estimated Revenue Projections</u>					
Home Rule Sales Tax	\$ 1,681,000	\$ 1,697,810	\$ 1,714,788	\$ 1,731,936	\$ 1,749,255
Interest Earnings	\$ 6,200	\$ 6,262	\$ 6,325	\$ 6,388	\$ 6,452
Total Estimated Revenues	\$ 1,687,200	\$ 1,704,072	\$ 1,721,113	\$ 1,738,324	\$ 1,755,707
<u>Estimated Expenditures</u>					
Debt Service Bond Expense	354,188	345,350	345,450	350,450	347,650
Professional & Technical	1,500	1,500	1,500	1,500	1,500
Legal Expense	5,000	5,000	5,000	5,000	5,000
Curb & Gutter	80,000	80,000	80,000	80,000	80,000
New Police Station and Remodel City Hall	300,000				
Replace Gator	17,000				
Replace Lawn Mowers (2)		14,000			
Replace Front End Loader		80,000			
Replace #T-2 F-350 Versa Lift Truck		115,000			
Replace Public Services Director's Vehicle #PS1		30,000			
OBT City Street Resurfacing Project		650,291	650,291	650,291	
Replace T1 F-350 Pickup with Plow Package			38,000		
Replace T-4 2002 Dump Truck with Plow Package			125,000		
Replace T-5 2003 Dump Truck with Plow Package				140,000	
Total Estimated Expenditures	\$ 757,688	\$ 1,321,141	\$ 1,245,241	\$ 1,227,241	\$ 434,150
Ending Balance, April 30	\$ 1,474,600	\$ 1,857,531	\$ 2,333,402	\$ 2,844,485	\$ 4,166,042

Notes:

- 1 FY 2017 revenues and expenses are included as part of the proposed Capital Improvement Fund budget.
- 2 FY 2018-2021 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 2021 ending fund balance remains healthy at \$4,166,042
- 4 Home Rule Sales taxes and Interest Earnings are estimated to increase nominally each year by 1%.

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement – FY 2017
Date:	November 2015	Prepared By:	Ward
Capital Request Description: Curb and Gutter (recurring)			
Capital Request Cost: \$80,000			
Account Number: 09-12-7143-00			

<p><u>Current Status:</u></p> <p>Currently there is no curb and gutter along several stretches of roadway in the City.</p>
<p><u>Capital Request Description and Justification:</u></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. 16th Street, Spring Road and Mac Arthur Drive are the targeted areas for this FY project. Bids will determine curb quantities. We hope to eventually cover the entire subdivision.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$80,000 in curb and gutter improvements should allow us to construct approximately 1,000 feet.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u></p> <p>None.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>In the past the City received \$170,000 in grant funding for new curbs and gutters.</p>

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

FY 2016/17: \$80,000	FY 2017/18: \$80,000	FY 2018/19: \$80,000	FY 2019/20: \$80,000	FY 2020/21: \$80,000
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Capital Improvement	Fund & Fiscal Year	Capital Improvement – FY 17
Date:	January 2015	Prepared By:	Amy Marrero
Capital Request Description: City Hall Partial Remodel (non-recurring)			
Capital Request Cost: \$300,000			
Account Number: 09-12-7147-00			

<p><u>Current Status:</u> The construction of the new Police Station was completed in October 2015. In order to save money, the Council opted to scale back the City Hall renovation project saving \$1,981,466 in trade contracts. The City Hall will only be partially renovated.</p>
<p><u>Capital Request Description and Justification:</u> The partial renovation of City Hall involves moving offices from the basement and relocating Building and Zoning to the space formerly occupied by the Police Department.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u> Major expenses include: room configuration changes, repainting, and new carpeting. This project should begin in the spring of 2016.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u> Through only completing a partial renovation of City Hall, approximately \$1.9 million will be saved in construction costs.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u> None.</p>

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

FY 2016/17: \$300,000	FY 2017/18: \$0	FY 2018/19: \$0	FY 2019/20: \$0	FY 2020/21: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services Street Division	Fund & Fiscal Year	FY 2017
Date:	November 2015	Prepared By:	Ward
Capital Request Description: John Deere Gator (non-recurring)			
Capital Request Cost: \$17,000			
Account Number: 09-12-7110-07			

Current Status: Public Services currently utilizes two (2) JD Gators to carry out various tasks. Our oldest unit is a 2001 and it has reached its end of its useful life.

Capital Request Description and Justification:
 Purchase of a new JD Gator type unit to continue to be able to carry out various duties in Public Services such as: garbage detail, Buck Trail maintenance, landscaping opts and snow removal.

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

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

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

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

FY 2016/17: \$17,000	FY 2017/18: \$0	FY 2018/19: \$0	FY 2019/20: \$0	FY 2020/21: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2018
Date:	November 2015	Prepared By:	Ward
Capital Request Description: Replace Lawn Mowers (2) (non-recurring)			
Capital Request Cost: \$14,000			
Account Number: TBD			

Current Status:

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 2017-2018 budget year, when the units are five (7) years old. If the current mowers can be utilized beyond the 2017-2018 budget year then Public Services will do so. When it is time to replace the mowers, a joint purchasing cooperative will be utilized.

Capital Request Description and Justification:

To be able to complete the City's centralized lawn mowing operations, since the City has no prior history with the mowers, a seven (7) 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.

To date, the lawn mowers have been utilized for a combined total of 1,133 hours.

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

\$14,000 will not be exceeded when purchasing replacement mowers for the City's grass cutting. Lawn Mowers will be purchased from the State Bid or other joint purchasing cooperative.

Capital Cost Savings or Increased Operating Costs in Future Budget Years

Through the purchase of the lawn mowers the City saves approximately \$36,000 in annual operating costs because the prior lawn maintenance contracts have been eliminated. In addition, maintenance costs on the both units is at \$782. This amount is expected to increase over the life of the units. Also, this amount does not include any in-house repairs.

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 2016/17: \$0	FY 2017/18: \$14,000	FY 2018/19: \$0	FY 2019/20: \$0	FY 2020/21: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2018
Date:	November 2015	Prepared By:	Ward
Capital Request Description: Replace Front-end Loader (non-recurring)			
Capital Request Cost: \$80,000			
Account Number: TBD			

<p><u>Current Status:</u></p> <p>The City's 1994 Front-end Loader is nearing the end of its useful life. The City's Front-end Loader should be replaced with a new Front-end Loader from the Suburban Joint Purchasing Agency (State Bid) or a similar joint purchasing cooperative. Once the existing Front-end Loader is declared surplus, auctioning vs trade-in values will be explored to ensure the City with the best deal.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>In order to continue to perform the duties that would require the use of the Front-end Loader and maintain reliable and timely service within Public Services is essential. The current loader has logged 4,123 in service hours.</p> <p>A front loader is a heavy piece of equipment that is primarily used to load material such as asphalt, demolition debris, dirt, feed, gravel, rock, sand, and wood chips into or onto another type of machinery such as a dump truck.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$80,000 will not be exceeded from capital when purchasing a replacement for the Front-end Loader.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></p> <p>The purchase of new equipment should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency. Maintenance costs on the loader are \$6,511.00 which does not include in-house repairs. Maintenance costs are expected to increase until the unit is replaced in FY 2018</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>None.</p>

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

FY 2016/17: \$0	FY 2017/18: \$80,000	FY 2018/19:\$0	FY 2019/20: \$0	FY 2020/21: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2018
Date:	November 2015	Prepared By:	Ward
Capital Request Description: Replace Vehicle # T-2 F-350 Versa Lift Truck (non-recurring)			
Capital Request Cost: \$115,000			
Account Number: TBD			

<p><u>Current Status:</u></p> <p>Truck # T-2 is a 1994 Ford F-350 Versa-Lift Truck that is nearing the end of its useful life. T-2 would be replaced with a new Lift Truck of similar type from the Suburban Joint Purchasing Agency (State Bid). Once the existing T-2 is declared surplus, auctioning vs trade-in values will be explored to ensure the City with the best deal.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>T-2 will be 24 years old when it is requested that it be replaced. The T2 Lift Truck currently has 14,769 miles logged and is expected to have many more by the time the unit is replaced in FY 2018. I would expect to get 20 years out of the replacement lift truck as well. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as maintain a safe and reliable fleet to carry out duties within the Public Services Department.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$115,000 will not be exceeded when purchasing a replacement for T-2 off of the State Bid.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></p> <p>To date, \$21,000 has been spent to repair the Lift Truck. This amount does not include any in-house repairs. Through purchasing a new unit in FY 2018, these maintenance costs will decrease.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>None.</p>

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

FY 2016/17: \$0	FY2017/18:\$115,000	FY 2018/19: \$0	FY 2019/20: \$0	FY 2020/21: \$0
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CAPITAL OUTLAY PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-2018
Date:	November 2015	Prepared By:	Ward
Capital Request Description: Replace Public Services Director's Vehicle # PS1 (non-recurring)			
Capital Request Cost: \$30,000			
Account Number: TBD			

<p><u>Current Status:</u></p> <p>Car # PS1 is a 2013 Ford Escape 4X4 SUV that will be near the end of its useful life when it is due for replacement in FY 18. Car #PS1 would be replaced with a new SUV / Truck 4X4 type vehicle from the Suburban Joint Purchasing Agency (State Bid). Once the existing PS1 would be declared surplus, auctioning vs trade-in values will be explored to ensure the City the best deal.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>It's the City's policy to replace Admin vehicles every 5 years unless deemed otherwise. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as maintain compliance with the City's vehicle replacement policy. The current mileage on the unit is 42,000.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$30,000 will not be exceeded when purchasing a replacement SUV / Truck 4X4 type vehicle off of the State Bid for car # PS1.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></p> <p>To date the Vehicle #PS1 has experienced \$0 in maintenance charges as it is still covered under factory warranty. This does not include any in-house repairs. Maintenance costs are expected to increase until the unit is replaced in FY 2018.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>None.</p>

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

FY 2016/17: \$0	FY 2017/18: \$30,000	FY 2018/19:	FY 2019/20: \$0	FY 2020/21: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services Street Division	Fund & Fiscal Year	Capital Improvement-18
Date:	November 2015	Prepared By:	Ward
Capital Request Description: OBT City Street Resurfacing Project (non-recurring)			
Capital Request Cost: \$650,291			
Account Number: TBD			

Current Status:

All City roadways were reconstructed between the years 2001 and 2003. The pavement has been treated twice with reclamite, GSB-88 application; crack sealed and patched several times over the years. The resurfacing project can be done in 3 phases spanning from FY 2018 to FY 2020.

Capital Request Description and Justification:

The City has used several methods to extend the useful life of the roadways (reclamite, crack sealing, pavement patching and GSB-88), but eventually the bituminous surface coarse will need to be replaced due to age and wear. A mill and overlay is being proposed over a 3 year period consisting of approximately 29,000 SY of pavement each fiscal year possibly beginning in FY 2017-18.

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

Item #	Bid Item	Unit	Quantity	Unit Prices	Total
1	Mobilization	L.SUM	1	10,000	\$ 10,000
2	Bituminous Materials (Prime Coat	GAL	2,900	2	4,350
3	Bituminous Surface Coarse – 2"	TON	3,248	65	211,120
4	Area Reflective Crack Control Treatment	SY	29,000	2	43,500
5	Hot Mix Asphalt Surface Removal – 2"	SY	29,000	7	188,500
6	Structure Adjustment	EACH	35	200	7,000
7	Pavement Markings	L.SUM	1	3,000	3,000
8	Traffic Control and Protection	L.SUM	1	25,000	25,000
9	Class D Pavement Patching	SY	1,450	50	72,500
10	Letter of Credit	L.SUM	1	500	500
Total					\$ 565,470
Add: Estimated Engineering @ 15% = 565470 X 15%					84,821
Total Cost of Street Resurfacing Project					\$ 650,291

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 2016/17: \$0	FY 2017/18: \$650,291	FY2018/19: \$650,291	FY 2019/20: \$650,291	FY 2020/21: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-2019
Date:	December 2014	Prepared By:	Ward
Capital Request Description: Replace T-1 2003 Ford F-350 SD 4x4 Pick-up Truck with Plow Package (non-recurring)			
Capital Request Cost: \$38,000			
Account Number: TBD			

<p><u>Current Status:</u></p> <p>T-1 is a 2003 Ford F-350 SD 4X4 Pick-up Truck that is nearing the end of its useful life. T-1 would be replaced with a new pick-up truck with plow package from the Suburban Joint Purchasing Agency (State Bid). Once the existing T-1 is declared surplus, auctioning vs trade-in values will be explored to ensure the City the best deal.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>In order to maintain reliable and timely service within Public Services, maintaining a reliable and modern fleet is essential. The T-1 would also be utilized for snow removal procedures. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency. The T-1 has 61,609 miles logged and is expected to have more by the time the vehicle is actually replaced in FY 2019.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$38,000 will not be exceeded from capital when purchasing a replacement for T-1.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></p> <p>This vehicle has incurred approximately \$5,413 in maintenance costs over its life. This amount does not include any of the repairs made by in-house staff.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>None.</p>

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

FY 2016/17: \$0	FY 2017/18: \$0	FY 2018/19: \$38,000	FY 2019/20: \$0	FY 2020/21: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-2019
Date:	November 2015	Prepared By:	Ward
Capital Request Description: Replace T-4 2002 Sterling 4X2 L 8500 Dump Truck with Plow Package (non-recurring)			
Capital Request Cost: \$125,000			
Account Number: TBD			

<p><u>Current Status:</u></p> <p>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 a new Dump / Plow truck from the Suburban Joint Purchasing Agency (State Bid). Once the existing T-4 is declared surplus, auctioning vs trade-in values will be explored to ensure the City the best deal.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>In order to maintain reliable and timely service within Public Services, maintaining a reliable and modern fleet is essential. 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 should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency.</p> <p>T-4 has 20,679 miles logged and is of course expected to have more by the time the vehicle is actually replaced in FY 2019.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$125,000 will not be exceeded from capital when purchasing a replacement for T-4.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></p> <p>This vehicle has incurred approximately \$ 8,462 in maintenance costs over its life. This amount does not include any of the repairs made by in-house staff.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>None.</p>

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

FY 2016/17: \$0	FY 2017/18: \$0	FY 2018/19: \$125,000	FY 2019/20: \$0	FY 2020/21: \$0
-----------------	-----------------	-----------------------	-----------------	-----------------

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-2020
Date:	November 2015	Prepared By:	Ward
Capital Request Description: Replace T-5 2003 6X4 Sterling LT 8500 Dump Truck with Plow Package (non-recurring)			
Capital Request Cost: \$140,000			
Account Number: TBD			

<p><u>Current Status:</u></p> <p>T-5 is a 2003 Sterling 8500 6X4 Dump Truck with Plow Package that is nearing the end of its useful life. T-5 would be replaced with a new Dump / Plow truck from the Suburban Joint Purchasing Agency (State Bid). Once the existing T-5 is declared surplus, auctioning vs trade-in values will be explored to ensure the City the best deal.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>In order to maintain reliable and timely service within Public Services, maintaining a reliable and modern fleet is essential. T-5 is one of two of our main snow-removal trucks. It is essential in carrying out the duties of snow removal. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency.</p> <p>T-5 has 19,301 miles logged and is of course expected to have more by the time the vehicle is actually replaced in FY 2020.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$140,000 will not be exceeded from capital when purchasing a replacement for T-5.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></p> <p>This vehicle has incurred approximately \$ 6,756 in maintenance costs over its life. This amount does not include any of the repairs made by in-house staff.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>None.</p>

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

FY 2016/17: \$0	FY 2017/18: \$0	FY 2018/19: \$0	FY 2019/20: \$140,000	FY 2020/21: \$0
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Statistical & Supplemental Data

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Budget versus Appropriations

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

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

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

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

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

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

Preparation and Review

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

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

Prior to meeting with the City Administrator, the Finance Director 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 Finance Director and 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 65% of the City's General Fund budget.

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

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

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

Per City Code, the City 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. 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.

CERTIFICATE OF PUBLICATION
STATE OF ILLINOIS
COUNTY OF DUPAGE

The DuPage County Chronicle, a secular newspaper, has been continuously published weekly for more than fifty (50) weeks prior to the first publication of the attached notice, is published in the city of Wheaton, county of DuPage, State of Illinois, is of general circulation throughout that county and surrounding areas, and is a newspaper as defined by 715 ILCS 5/5.

This notice, a copy of which is attached, was published in the DuPage County Chronicle namely one time.

The publication of the notice was made in the newspaper, dated and published on April 06, 2016. The notice was also placed on a statewide public notice website as required by 715 ILCS 5/2.1.

In witness, the DuPage County Chronicle has signed this certificate by its registered agent.

The DuPage County Chronicle

By:



Registered Agent

DUPAGE COUNTY CHRONICLE

LEGAL NOTICE

LEGAL NOTICE
-Published 04/06 -
LEGAL NOTICE
PUBLIC NOTICE

The proposed Fiscal Year 2016-17 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 26, 2016 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.
LNS01-23075

LEGAL NOTICE
-Published 04/06 -
LEGAL NOTICE
PUBLIC NOTICEThe proposed Fiscal Year 2016-17 Municipal Budget for the City of Oakbrook

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All interested parties are welcome to attend and will be given a chance to be heard.
LNS01-23075

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. 16-15

AN ORDINANCE APPROVING THE BUDGET FOR THE CITY OF OAKBROOK TERRACE FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2016 AND ENDING ON APRIL 30, 2017

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 2016-2017 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, 2016 and ending on April 30, 2017, is hereby approved in form and substance as set forth in Exhibit "A" attached hereto and made a part thereof.

SECTION 2: The City Clerk shall promptly file a certified copy of this Ordinance with the DuPage County Clerk.

SECTION 3: Copies of this Budget Ordinance shall be placed on file for public review in the office of the City Clerk and City Treasurer of the City.

SECTION 4: All ordinances and parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed to the extent of the conflict.

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

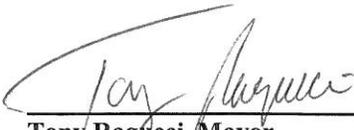
PASSED AND APPROVED This 26th Day Of April, 2016.

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

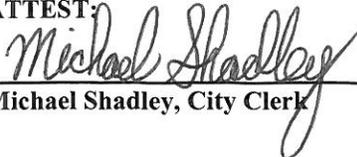
NAYES: None

ABSENT: None

ABSTENTION: None



Tony Ragucci, Mayor

ATTEST:


Michael Shadley, City Clerk

RESOLUTION NO. 16-10

A RESOLUTION APPROVING THE FIVE YEAR CAPITAL IMPROVEMENT PLAN BEGINNING IN 2016 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 2016-17; and

WHEREAS, as requested by the City Council a Five Year Capital Improvement Plan Beginning In 2016 was also presented to the City Council as a companion to the proposed budget for Fiscal Year 2016-2017; and

WHEREAS, the proposed budget for Fiscal Year 2016-17 and the Five Year Capital Improvement Plan Beginning In 2016 were duly considered by the City Council at various budget workshop meetings held in March of 2016, as well as at a duly noticed public hearing held April 26, 2016.

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 2016, 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 2016, as set forth in Section 1 above, shall be placed on file in the office of the City Clerk and the City Treasurer.

Section 3. This Resolution shall be in full force and effect after its passage and approval as provided by law.

PASSED AND APPROVED This 26th Day Of April, 2016.

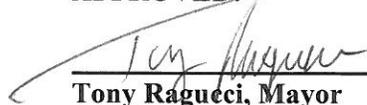
AYES: Esposito, Greco, Przychodni, Swartz, Thomas, and Vlach

NAYES: None

ABSENT: None

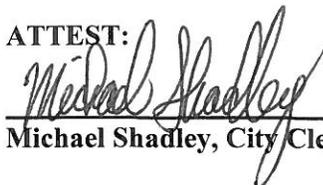
ABSTENTION: None

APPROVED:



Tony Ragueci, 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.

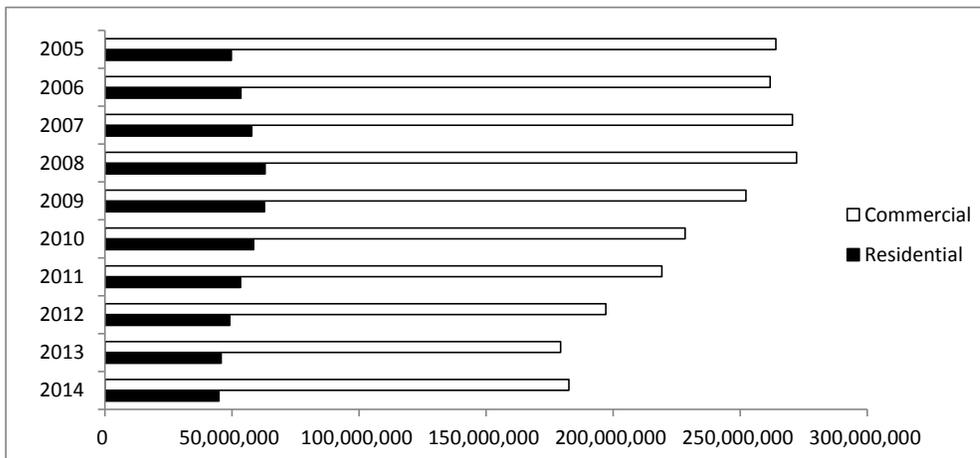
(Ord. 06-39, passed 1-23-07)

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				
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
2006	53,507,116	17.0%	261,771,530	83.0%	315,278,646	0.333	945,835,938	0.2456
2005	49,823,180	15.9%	264,040,920	84.1%	313,864,100	0.333	941,592,300	0.2216

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

2014 Tax Levy and 2004 Tax Levy

Assessed Valuation Year Taxpayer	2014			2004		
	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	31,331,770	1	13.77%	35,287,800	1	11.31%
Versailles North Association	17,611,970	2	7.74%			
Mid America Plaza	12,756,220	3	5.61%			
Commonwealth Edison	12,265,690	4	5.39%	8,291,400	9	2.66%
Oakbrook Terrace Corporate Center	7,669,460	5	3.37%	11,958,750	6	3.83%
Park View Plaza	6,984,120	6	3.07%			
Joint Commission	4,961,350	7	2.18%			
Oakbrook Terrace Corporate Center III	4,838,890	8	2.13%	7,465,770	10	0.02393361
Regency Place	3,979,140	9	1.75%			
Northern Trust	3,333,430	10	1.47%			
Glaser Financial Corp.				22,510,840	2	7.22%
RReef Management Company				19,578,630	3	6.28%
Cstone Oakbrook Inc.				13,553,250	4	4.34%
National Tax Search				12,676,270	5	4.06%
Two Lincoln Center				11,671,740	7	3.74%
Robert Krilich				10,930,600	8	3.50%
Totals	105,732,040		46.47%	153,925,050		49.34%
City Equalized Assessed Value	227,535,510		100.00%	311,936,673		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 Eight Years Ago

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

Employer	Product/Service	2015			2007		
		Rank	Approximate Employment (1)	Percent of Total City Population	Rank	Approximate Employment (2)	Percent of Total City Population
Salem Group	Full Service Staffing Services	1	825	38.7%	6	200	8.7%
Redbox Automated Retail, LLC	Rental and Leasing Services	2	800	37.5%			
Joint Commission on Accreditation	Health Care Facility Accreditation	3	520	24.4%	2	650	28.3%
Crowe Horwath, LLP	Accounting	4	500	23.4%			
Ferrara Candy Company	Candy Company	5	476	22.3%			
Computer Sciences Corp.	Computer and Management Consultants	6	450	21.1%			
SIRVA, Inc.	Moving & Relocation Service Provider	7	350	16.4%			
Graycor	Industrial Buildings and Warehouses	8	225	10.5%			
NAI Hiffman	Commercial Real Estate Brokerage	9	150	7.0%			
Robinette Demolition, Inc.	Demolition & Environmental Remediation	10	150	7.0%	10	130	5.7%
Computer Associates	Software Company				1	800	34.8%
VanKampen American Capital	Investment Services				3	600	26.1%
Commonwealth Edison	Utility				4	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%
		Total	<u>4,446</u>			<u>3,910</u>	

Source: 2014 Illinois Manufacturers Directory, 2015 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	2015		2005	
	Rank	Total Consumption In Millions Gallons	Rank	Total Consumption Gallons
Regency Place	1	15,906,000		
Lincoln Property	2	7,120,000	3	3,200,000
Courtyard by Marriot	3	4,536,000		
Staybridge Suites	4	3,664,000	2	3,228,000
Pete's Fresh Market	5	3,368,000		
Comfort Suites	6	2,971,000	1	3,523,000
Redstone American Grill	7	2,748,000	4	2,475,000
Commonwealth Edison	8	2,020,000	5	1,740,000
Oakbrook Terrace Square	9	1,656,000		
Dunkin Donuts	10	1,394,000		
Totals		45,383,000		14,166,000

Data Source: City Records

CITY OF OAKBROOK TERRACE, ILLINOIS

Revenue Capacity

Taxable Sales by Category (in thousands)

Last Ten Calendar Years

Calendar Year	2014*	2013	2012	2011	2010	2009	2008	2007	2006	2005
General Merchandise, Manufacturers, Lumber, Building & Hardware**	\$ 400,845	\$ 401,336	\$ 437,041	\$ 464,655	\$ 422,062	\$ 369,343	\$ 459,793	\$ 502,930	\$ 538,700	\$ 569,098
Food	382,059	339,224	260,522	65,996	67,456	121,756	156,031	171,359	169,533	170,883
Drinking and Eating Places	494,477	479,582	458,629	425,351	433,173	447,020	531,163	559,055	473,457	373,373
Apparel	105,340	106,991	99,792	88,608	70,272	73,547	107,551	158,546	145,539	127,095
Furniture, Household and Radio	49,707	60,561	55,238	78,295	34,297	25,412	24,336	34,902	27,039	16,198
Automobile and Filling Stations	147,759	181,782	128,772	209,707	163,127	239,543	156,576	170,496	150,427	140,637
Drugs and Miscellaneous Retail	268,287	252,907	234,867	240,947	222,704	205,218	242,780	261,824	315,768	273,715
Agriculture and All Others	208,223	164,659	152,800	125,063	123,962	134,944	186,215	201,260	185,774	320,832
Total	\$ 2,056,696	\$ 1,987,042	\$ 1,827,661	\$ 1,698,621	\$ 1,537,054	\$ 1,616,782	\$ 1,864,444	\$ 2,060,372	\$ 2,006,238	\$ 1,991,831
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	3.5%	8.7%	7.6%	10.5%	-4.9%	-13.3%	-9.5%	2.7%	0.7%	

*Taxable Sales information for calendar year 2014 is the most current available.

**For confidentiality purposes, the Illinois Department of Revenue will not segregate sales tax categories with less than four (4) taxpayers. Accordingly, the sales tax categories of General Merchandise, Manufacturers, Lumber, Building, and Hardware are combined on this report to protect the confidentiality of the individual taxpayers.

Sales Tax is imposed on a seller's receipts from sales of tangible personal property for use or consumption. Tangible personal property does not include real estate, stocks, bonds and other "paper" assets representing an interest. The above-referenced Sales Tax categories are determined by the State of Illinois.

Data Source: Illinois Department of Revenue

CITY OF OAKBROOK TERRACE, ILLINOIS

Revenue Capacity

Direct and Overlapping Sales Tax Rates

Last Ten Fiscal Years

Issuing Body	2015	2014	2013	2012	2011	2010	2009	2008	2007 (1)	2006 (1)
DIRECT (Locally Imposed):										
City of Oakbrook Terrace Home Rule Sales	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OVERLAPPING (State Imposed):										
State of Illinois	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
DuPage County	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
DuPage Water Commission (2)	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Regional Transportation Authority	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.25%	0.25%
City of Oakbrook Terrace	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Total Overlapping	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	6.75%	6.75%
Total Sales Tax Rate	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	7.75%	7.75%

Data Source: Illinois Department of Revenue

(1) At the beginning of FY 06, the City Council chose to levy a Home Rule Sales Tax at the rate of 1%. Actual tax collections began January 1, 2006, as prescribed by law, and receipts started to arrive at the City at the end of April 2006.

(2) The DuPage Water Commission .25% sales tax expires 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
2015	2,134	\$ 138,310,942	\$ 64,813	NA	5.1%	6.1%
2014	2,134	\$ 86,074,890	\$ 40,335	5%	5.6%	7.1%
2013	2,134	\$ 86,074,890	\$ 40,335	8.9%	7.5%	9.2%
2012	2,134	\$ 86,074,890	\$ 40,335	8.8%	7.3%	8.9%
2011	2,134	\$ 80,071,948	\$ 37,522	9.9%	8.0%	9.7%
2010	2,134	\$ 79,818,002	\$ 37,403	10.8%	8.5%	10.4%
2009	2,300	\$ 101,993,500	\$ 44,345	1.9%	8.4%	10.0%
2008	2,300	\$ 101,993,500	\$ 44,345	1.1%	5.0%	6.4%
2007	2,300	\$ 101,993,500	\$ 44,345	0.8%	3.8%	5.1%
2006	2,300	\$ 101,993,500	\$ 44,345	0.7%	3.4%	4.6%

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) 2013 American Community Survey Median Income of \$64,813

(3) Illinois Department of Employment Security and Bureau of Labor Statistics rates that are not seasonally adjusted. The 2015 rates are based upon the average from January through June 2015.

City of Oakbrook Terrace, Illinois

Schedule of Legal Debt Margin

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			
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
2007	1,675,000	580,000	80,123	2,945,000		58,925	5,339,048	5.23%	2,321
2006	1,970,000	600,000	105,203	3,145,000		77,845	5,898,048	5.78%	2,564

N/A - Not available

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

In **2003**, the City refunded the 1997 general obligation bond issue. The 1997 bond series was refunded and reissued at this time to obtain a better interest rate, and thereby lower interest expenses.

In **2004**, the City issued \$650,000 of general obligation debt to finance the east/west water main extension.

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

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

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

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

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

Year of Incorporation 1958

Form of Government City 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.

Mayor	Anthony Ragucci	Term Expires On:
Alderman	Paul Esposito	April 30, 2017
Alderman	Robert Przychodni	April 30, 2017
Alderman	Frank Vlach	April 30, 2017
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 - 2015 Consolidated Election	1,402
Number of Votes Cast in 2015 Municipal Election	143
Percentage of Registered Voters Voting in Last Municipal Election	10%

CITY OF OAKBROOK TERRACE, ILLINOIS

Operating Information

Operating Indicators

Last Ten Fiscal Years

Function/Program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Government										
Building and Zoning										
Permits Issued	291	280	260	274	210	193	231	228	295	254
Inspections Conducted	621	875	500	409	402	334	531	568	849	691
Business Licenses Issued	422	397	352	313	301	343	320	350	342	325
Complaints/Service Requests Responded To	131	171	137	30	39	42	45	42	38	52
Vehicle Maintenance										
General Government Equipment Repairs	548	550	542	515	416	990	812	600	652	686
Utilities Equipment Repairs	160	158	151	147	111	202	193	73	93	78
Public Safety - Police										
Traffic Collision Investigations	428	410	397	421	400	419	511	584	475	638
Administrative Tows (first collected in January 2010)	190	342	253	217	324	115				
Incident Investigations	712	834	788	787	857	726	763	661	543	540
Traffic Citations	3,177	4,205	3,672	3,531	4,484	3,974	5,679	4,291	3,514	4,149
Parking Citations	466	537	290	309	364	389	498	603	667	887
Arrests	426	605	523	561	608	619	811	443	409	427
Highways and Streets										
Street Repairs - Tons of Asphalt Spread	45	40	35	25	22	20	15	26	225	250
Sidewalk Repairs - Cubic Yards of Concrete Poured	60	50	70	60	30	10	8	50	57	831
Snow and Ice Control/Plowed Miles	8,212	9,944	6,315	5,500	4,856	3,147	4,327	3,400	1,544	2,316
Snow and Ice Control/Salted Miles	3,284	3,860	3,000	2,500	2,428	1,600	1,950	565	62	115
Number of Street Signs Replaced	85	65	30	34	35	26	13	15	14	18
Public Services										
Waterworks and Sewerage Systems										
Number of Metered Customers	542	538	523	517	510	509	509	511	503	485
Number of Non-metered Customers	0	0	0	0	0	0	0	0	0	0
Number of Customers using Both Water and Sewer at End of Year	542	538	523	517	510	509	509	511	503	485
Number of Customers using Water Only at End of Year	542	538	523	517	510	509	509	511	503	485
Number of Customers using Sewer Only at End of Year	N/A									
Number of Customers served by Water System at End of Year	542	538	523	517	510	509	509	511	503	485
Number of Customers served by Sewer System at End of Year	N/A									
Maximum Daily Pumping Capacity (MGD)*	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
Average Daily Pumpage (MGD)	0.230	0.185	0.178	0.161	0.175	0.180	0.178	0.167	0.165	0.146
Gallons of Water Purchased (MGD)	83,950,000	67,525,000	65,148,000	58,765,000	63,799,000	65,827,000	65,021,000	61,000,000	60,131,000	53,132,000
Gallons of Water Pumped (MG)**	83,950,000	67,525,000	65,148,000	58,765,000	63,799,000	65,827,000	65,021,000	61,000,000	60,131,000	53,132,000
Gallons of Water Sold (Billed) (MG)	76,950,000	60,955,000	58,400,000	53,655,000	52,450,000	51,913,000	49,252,000	54,000,000	52,131,000	47,818,000
Total Gallons Received at Water Reclamation Facility (MGD)	N/A									
Users Discharging Non-domestic and Industrial Wastes and Volumes of Wastes Discharged	N/A									

* MGD = million gallons per day

** MG = million gallons

^ Per Calendar Year

CITY OF OAKBROOK TERRACE, ILLINOIS

Operating Information

Capital Asset Statistics

Last Ten Fiscal Years

Function/Program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Government										
Building and Grounds Vehicles	N/A									
Engineering Vehicles	N/A									
Equipment Maintenance Vehicles	5	5	5	5	4	4	4	4	4	4
Public Safety - Police										
Vehicles										
Squad Cars (marked)	6	7	8	8	7	7	6	6	6	6
Squad Cars (unmarked)	8	8	8	8	7	7	7	7	6	6
Highways and Streets										
Streets (lane miles)	75	75	75	77	77	77	77	77	77	77
Right-of-ways (miles)	153	153	153	155	155	155	155	155	155	155
Traffic Signals	1	1	1	1	1	1	1	1	1	1
Public Services										
Stormwater Systems										
Stormwater Mains (miles)	138	138	138	138	138	138	138	138	138	138
Waterworks and Sewerage Systems										
Vehicles	5	5	3	3	3	3	3	3	3	3
Water Mains (miles)	14	14	13	13	12	12	12	12	12	9
Sanitary Sewers (miles)	N/A									
Sanitary Sewer Lift Stations	N/A									

Data Source

City Records

<u>APA</u>	American Planning Association, Washington DC
<u>APWA</u>	American Public Works Association, Chicago
<u>AWWA</u>	American Waterworks Association, Denver, Colorado
<u>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>EPA/IEPA</u>	U.S. Federal Environmental Protection Agency, Washington DC and Chicago, Illinois Environmental Protection Agency, Springfield
<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>“Illinois First”</u>	State Sponsored Capital Grant Program
<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>LEED</u>	Leadership in Energy and Environmental Design
<u>MMC</u>	Metropolitan Mayors Caucus
<u>MFT</u>	Illinois State Motor Fuel Tax (shared with local governments on a per capita basis)
<u>NIPC</u>	Northeastern Illinois Planning Commission, Chicago
<u>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

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%.

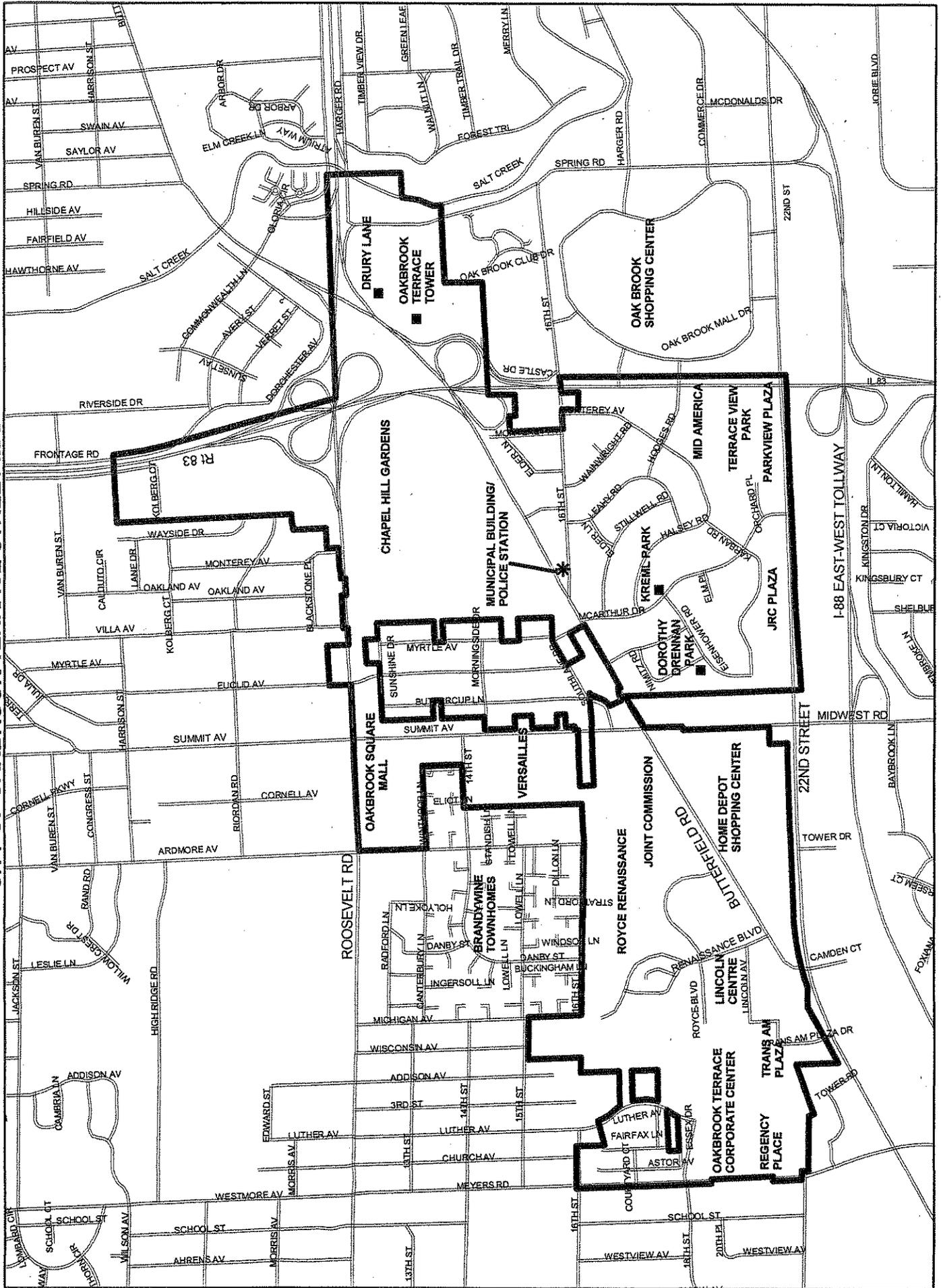
VIDEO GAMING TERMINAL

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.

Illinois



CITY OF OAKBROOK TERRACE STREET MAP



OAKBROOK TERRACE BOUNDARIES

