

City of Oakbrook Terrace, Illinois

Annual Operating Budget Fiscal Year 2017-2018





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 43 eateries ranging from casual to fine dining. The City also has two (2) entertainment venues, namely the Drury Lane Theater and an Off-Track Betting facility.

The City Council sets policy through adopting ordinances, resolutions, and the annual budget. Aldermen are elected to staggered four-year terms. The Mayor and City Clerk are also elected for four-year terms. The Mayor is the Chief Executive Officer of the City and ensures that the laws and ordinances are faithfully executed. The Mayor has supervision over all executive officers and employees of the City. The Mayor appoints by and with the advice and consent of the City Council, the City Administrator, the City Treasurer, the City Attorney, the Chief of Police, 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 19 sworn police officers.

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

The annual budget serves as the foundation for the City’s financial planning and control. All departments of the City government are required to submit their budget requests to the City Administrator by the last week in January of each year. The City Administrator uses these requests as a starting point for developing the budget that will be presented to the City Council pursuant to the provisions of the Illinois Budget Law (65 ILCS 5/8-2-9.1) and the City’s home rule powers. After the proposed budget is presented to the City Council, they are required to hold at least one (1) public hearing concerning the proposed budget and to adopt a final budget prior to May 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 5% from \$243,499,906 for the 2015 tax levy year to \$256,150,685 for 2016. Oakbrook Terrace is primarily a commercial and office center community with only a 18% residential tax base. The City’s average annual unemployment rate for 2015 was 4.3%.

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 2016 Year End, the 1% sales tax receipts totaled \$1.7 million or approximately 23% of total General Fund revenues. In January of 2006, the proceeds from the Home Rule Sales Tax (HRST) which was approved by the City Council in late 2005, began to be collected by the Illinois Department of Revenue. With the HRST, the overall sales tax rate in the City is 8%.



**CITY OF OAKBROOK TERRACE
ANNUAL OPERATING BUDGET
Fiscal Year 2017-2018**

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Mayor
TONY RAGUCCI

City Clerk
MICHAEL SHADLEY

City Administrator
AMY MARRERO



CITY OF OAKBROOK TERRACE

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Alderman
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TOM THOMAS
PAUL ESPOSITO

Alderman
Ward 2
FRANK VLACH
DENNIS GRECO

Alderman
Ward 3
ROBERT PRZYCHODNI
DAVID SWARTZ

May 1, 2017

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

FROM: Amy Marrero, City Administrator

RE: Fiscal Year Ending April 30, 2018 Budget Message

The Fiscal Year 2017-2018 Budget (hereinafter the “FY 2018 Budget”) along with the City’s Five (5) Year Capital Improvement Plan document (hereinafter the “CIP”) were approved at the April 25, 2017 meeting. The guiding principles for this budget are the City Council’s goals and objectives, which were approved at the December 10, 2013 meeting. The City achieved many of the goals and objectives as detailed on pages 17-23. Since the City is still working towards achieving some of the goals, these objectives remain in place today. The City staff strives to develop ways to reduce spending, without jeopardizing the delivery of essential services.



For the past nine (9) 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 2018 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 2018 Budget document.

As always, City Council members are encouraged to utilize the documents presented in the FY 2018 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 \$10,841,744 compared to the current year's estimate of \$10,057,978, representing an increase of \$783,766 or 7.8%. This increase is mainly attributable to the newly created Traffic Light Enforcement division. Total estimated revenue is \$12.9 million, thereby reflecting a surplus of \$2 million for all City funds. There were no service level changes for FY 2018. The table below details the City's total budget.

**CITY OF OAKBROOK TERRACE
2017-2018 PROPOSED BUDGET
ALL FUND SUMMARY OF REVENUES/EXPENDITURES
AND
CHANGES IN FUND BALANCE**

FUND	Actual 14/15	Actual 15/16	Budget 16/17	Projected Year End 16/17	Adopted Budget 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Est To Adopted
GENERAL							
Beginning Balance	5,195,478	5,624,707	6,152,328	6,152,328	6,152,328	0.0%	0.0%
Revenues	7,200,624	7,555,747	7,522,847	7,200,049	9,252,916	23.0%	28.5%
Expenses	6,771,395	7,028,127	7,522,847	7,200,049	8,412,469	11.8%	16.8%
Difference	429,229	527,620	-	-	840,447	DNA	DNA
Ending Balance	5,624,707	6,152,328	6,152,328	6,152,328	6,992,775	13.7%	13.7%
WATER							
Beginning Balance*	4,540,769	4,680,198	4,768,268	4,768,268	4,883,786	2.4%	2.4%
Revenues	1,444,914	1,464,584	1,272,960	1,306,125	1,281,125	0.6%	-1.9%
Expenses**	1,155,548	1,376,514	1,246,275	1,190,607	1,249,196	0.2%	4.9%
Difference	289,366	88,070	26,685	115,518	31,929	19.7%	-72.4%
Ending Balance***	4,830,135	4,768,268	4,794,953	4,883,786	4,915,715	2.5%	0.7%
MOTOR FUEL TAX							
Beginning Balance	423,334	444,445	455,569	455,569	397,626	-12.7%	-12.7%
Revenues	72,728	55,200	55,771	56,235	56,556	1.4%	0.6%
Expenses	51,617	44,076	62,000	114,178	45,500	-26.6%	-60.1%
Difference	21,111	11,124	(6,229)	(57,943)	11,056	-277.5%	-119.1%
Ending Balance	444,445	455,569	449,340	397,626	408,682	-9.0%	2.8%
SSA #2 DEBT SERVICE							
Beginning Balance	1,600	1,249	935	935	608	-35.0%	-35.0%
Revenues	45,382	49,394	47,585	48,061	46,265	-2.8%	-3.7%
Expenses	45,733	49,708	48,388	48,388	47,068	-2.7%	-2.7%
Difference	(351)	(314)	(803)	(327)	(803)	0.0%	145.6%
Ending Balance	1,249	935	132	608	(195)	-247.7%	-132.1%
TOTAL BUSINESS DISTRICT							
Beginning Balance	549,704	525,854	512,390	512,390	508,499	-0.8%	-0.8%
Revenues	435,388	465,886	462,320	504,100	504,100	9.0%	0.0%
Expenses	459,238	479,350	507,991	507,991	520,991	2.6%	2.6%
Difference	(23,850)	(13,464)	(45,671)	(3,891)	(16,891)	-63.0%	334.1%
Ending Balance	525,854	512,390	466,719	508,499	491,608	5.3%	-3.3%
CAPITAL IMPROVEMENTS							
Beginning Balance	7,089,037	4,031,841	516,759	516,759	1,172,694	126.9%	126.9%
Revenues	1,668,399	1,675,227	1,687,200	1,652,700	1,784,200	5.7%	8.0%
Expenses	4,725,600	5,190,310	757,688	996,765	566,520	-25.2%	-43.2%
Difference	(3,057,201)	(3,515,083)	929,512	655,935	1,217,680	31.0%	85.6%
Ending Balance	4,031,841	516,759	1,446,272	1,172,694	2,390,374	65.3%	103.8%
TOTAL ALL FUNDS							
BEGINNING FUND BALANCE	\$ 17,799,922	\$ 15,308,294	\$ 12,406,249	\$ 12,406,249	\$ 13,115,541	5.7%	5.7%
TOTAL REVENUES	10,867,435	11,266,038	11,048,683	10,767,270	12,925,162	17.0%	20.0%
TOTAL EXPENSES	13,209,131	14,168,085	10,145,189	10,057,978	10,841,744	6.9%	7.8%
DIFFERENCE	(2,341,696)	(2,902,047)	903,494	709,292	2,083,418	130.6%	193.7%
ENDING FUND BALANCES	\$ 15,458,231	\$ 12,406,249	\$ 13,309,744	\$ 13,115,541	\$ 15,198,959	14.2%	15.9%

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

**Expenses include depreciation for comparison purposes.

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

Principal Issues Impacting the FY 2018 Budget

Issue 1: Personnel Modifications. The personnel modifications for FY 2018 are identified below.

- For FY 2018, the City's General Fund insurance costs of \$672,691 are estimated to increase by \$14,442 or 2.2% from the FY 2017 estimate of \$658,249 (see the salary and personnel table on page 63). Insurance costs for FY 2018 are still well below the FY

2015 expense of \$715,414. Since FY 2015 insurance costs declined by \$42,723 due to the switch to the high deductible savings account plan in FY 2016.

- In the current year the Assistant Director of Finance position was eliminated and the former Finance Coordinator position was reinstated at a lower salary, creating an annual savings of \$8,831. The Deputy Police Chief position was also eliminated in the current year, saving the City approximately \$136,624 in salary and benefits annually. Also the Part-time Accounting Assistant's salary, which was budgeted at a split of 50/50 between the General Fund and the Water Fund, is now only allocated to the Water Fund, because that position is strictly utility billing.
- One of the Council's top priorities has been the protection of the property values throughout the City. Towards this end, the City brought in-house the part-time contracted Code Enforcement Officer and made this position full-time. Total salary and benefits for the Code Enforcement Officer are estimated at \$80,748.
- The current Police union contract expired on April 30, 2017 and negotiations will soon be underway. Depending on when negotiations begin, and when the contract is fully executed, staff maybe asking the Council to amend the FY 2018 budget amounts based on final negotiations. Currently, for this FY 2018 budget, officer full-time salaries will increase by \$35,002 and sergeants will increase by \$13,324 over the FY 2017 estimate. Currently there are five (5) officers working through the steps and thirteen (13) are at the top ranked salary.
- The Council approved a 2.5% COLA for all non-union staff effective May 1, 2017. The COLA is estimated to cost the City approximately \$39,973 in the General Fund and \$7,147 in the Water Fund.

Issue 2: The Business District – Pete's Fresh Market continues to prosper in the City's Business District at the Oakbrook Terrace Square Shopping Center. Another retailer, MetroPCS, opened a storefront at the Center. The other retailers at the Center include: Starbuck's, Waxing the City, Jersey Mike's, Betty's Bistro, Dental Town, Pearle Vision, Supercuts, and Luxury Nails.

The occupancy rate is not as high as the City would have hoped and vacancies still exist. The lack of retailers has impacted the Business District's bottom line for the past couple of years because the taxes collected are not sufficient to cover the cost of principal and interest payments. On the positive side, FY 2017 estimated revenues are \$41,780 higher than what was originally budgeted. Now for FY 2017, a deficit of \$3,891 is projected which is an improvement over the \$45,671 deficit originally anticipated.

Revenues for FY 2018 are expected to increase by 8.2% over FY 2016 actuals. Even with this increase, a deficit of \$16,891 is forecasted for FY 2018. Currently, the Business District has sufficient reserves to cover these deficiencies, however if the lack of development remains, the City will be facing a major obstacle in future years to cover the bond payments due. The City will continue to monitor the Center closely as indicated in the 2013-2015 Goals and Objectives Plan.

Issue 3: Traffic Enforcement Lights – A new Traffic Light Enforcement Division was added to the FY 2018 General Fund Budget. The traffic enforcement lights were installed at the corner of Route 83 and 22nd Street in March of 2017 and should be operational shortly. The new camera enforcement light revenue is estimated at \$1.8 million, while expenditures for this division are projected at \$878,731, with total net revenues at \$921,269.

General Fund Revenues

FY 2018 estimated General Fund revenues at \$9.2 million reflect an increase of \$2.0 million or 29% over the current fiscal year estimate and when compared to FY 2016 actuals; are up by \$1.7 million or 23%.

FY 2018 Sales taxes are estimated at \$1,943,507 and represent the City's number one (1) income source at 21% of total revenues. Two (2) new restaurants opened in FY 2017 including: Pony Up Pub and En Fuego Mexican Grille. Traffic light enforcement camera fines represent the second largest revenue source at 20% of total revenues.

Hotel taxes represent the third largest revenue source at 17% and are projected to be \$1,615,000 in FY 2018. Hotel projections are down slightly from the FY 2016 actual of \$1.73 million because of the temporary closure of the La Quinta hotel which experienced a fire in August of 2016. La Quinta plans to reopen in February of 2018 after extensive renovations.

Property taxes amounting to \$953,924 represent the City's fourth largest revenue at 10%. Utility taxes are the City's fifth largest revenue source at 8% and are estimated at \$758,000 for FY 2018. Utility taxes include a portion of the electrical utility tax in the amount of \$150,000 and telecommunication taxes in the amount of \$608,000. Based upon year-to-date receipts Telecommunication taxes are estimated to decrease by \$97,468 or 14% in FY 2018 from the FY 2016 actual.

The license and permit category represents the City's sixth largest revenue source at \$718,922 for FY 2018. FY 2016 was an outstanding year for building permits with \$379,181 collected, which was the highest amount on record. Although interest income only comprises \$14,000 of total General Fund revenues for FY 2018, it is important to note that the City is consistently earning higher interest rate on local bank deposits. As of April 31, 2017, the interest rate was .701% compared to .100% last April 2016. This is definitely encouraging that interest rates will now be on the upswing.

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 2018 Use taxes at \$53,990 are estimated to increase by \$4,474 or 9% over the FY 2016 actual. FY 2018 Income Taxes are estimated at \$215,534 or \$101 per capita. Proposed replacement taxes for FY 2018 are estimated at \$2,662, which is only \$361 less than the FY 2016 actual.

General Fund Expenditures

The FY 2018 General Fund proposed budget of \$8,412,469 increased by 16.8% or \$1.2 million more than the FY 2017 estimate and 20% higher than the 2016 actual.

General Fund Summary Table							
General Fund	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 17 Estimated	FY 18 Adopted	FY 18 vs. FY 17 Est.	FY 18 vs FY 17 Budget
Executive Management	\$ 791,492	\$ 818,505	852,310	\$ 868,212	962,344	10.8%	12.9%
Police	4,183,571	4,444,424	4,724,387	4,556,478	4,721,620	3.6%	-0.1%
Building and Zoning	421,168	437,233	467,115	421,217	496,593	17.9%	6.3%
Public Services Streets	582,589	543,198	592,820	575,541	606,549	5.4%	2.3%
Tourism	201,514	168,873	169,116	167,383	165,283	-1.3%	-2.3%
Police Commission	8,688	15,050	14,135	11,798	16,135	36.8%	14.1%
Finance	413,626	423,967	510,464	409,073	376,214	-8.0%	-26.3%
Economic Development	168,746	176,877	192,500	190,347	189,000	-0.7%	-1.8%
Traffic Light Enforcement	-	-	-	-	878,731	DNA	DNA
Total Expenditures	\$ 6,771,394	\$ 7,028,127	\$ 7,522,847	\$ 7,200,049	\$ 8,412,469	16.8%	11.8%
General Fund Revenues	\$ 7,200,624	\$ 7,555,747	\$ 7,522,847	\$ 7,200,049	\$ 9,252,916	28.5%	23.0%
Surplus/Deficit	\$ 429,230	\$ 527,620	\$ -	\$ -	\$ 840,447	DNA	DNA

The FY 2018 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 \$19,844. The City has eleven (11) senior staff members who are already at the top of their step and receive the annual 1% bonus and seven (7) staff members still moving within the steps.

Executive Management increased by \$94,132 or 10.8% over the FY 2017 estimate because of higher salaries, and contractual services. Building and Zoning increased by 17.9% or \$75,376 from the FY 2017 estimate due to changing the status of the previously contracted Code Enforcement Officer from part-time to full-time status.



The Police Department budget increased by \$165,142 or 3.6% more than the FY 2017 estimate due to higher salaries and benefits. For FY 2018, officer salaries increased by \$48,325, while the police pension fund contribution increased by \$47,764 over the current year estimate.

The Streets division budget increased by 5.4% or \$31,008 over the FY 2017 estimate because of higher seasonal pay. In the past, \$12,000 was budgeted for seasonal pay, now \$20,000 is allotted for FY 2018.

Tourism decreased by 1.3% or \$2,100 from the 2017 estimate because of lower DCVB dues resulting from the temporary closure of the La Quinta hotel. The Finance budget decreased by \$32,859 or approximately 8% from the FY 2017 estimate mainly due to lower salaries and estimating a lower workers compensation insurance rate.

The only major capital expenditures for the General Fund are the replacement of two (2) police vehicles with changeover costs totaling \$75,222. As of April 30, 2017 there is \$40,548 in DUI

cash reserves, essentially meaning for FY 2018 the vehicle purchases will only be partially funded from DUI fines. DUI revenues have decreased over the past couple of years, thereby generating less cash reserves to purchase vehicles and equipment.

FY 2017 Estimated General Fund Balance

The FY 2018 ending fund balance is projected to be approximately \$6.9 million, which is a very healthy level. The City is proud to exceed the General Fund budget reserve policy of at least forty (40%) of estimated yearly revenues, which amounts to \$3.7 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 2016 actual fund balance of \$6,152,328, increased by \$527,620 or 9.3% over the FY 2015 actual. The majority or \$5,819,950 of the FY 2016 fund balance was unassigned meaning this amount was not restricted, committed, or assigned to a specific purpose. Of the remaining fund balance, \$232,680 was non-spendable for stormwater purposes, prepaids, and inventories, while \$99,694 was restricted for DUI equipment uses.

Motor Fuel Tax Fund (MFT) Revenues and Expenditures

The FY 2018 MFT allotment is projected at \$54,951, while interest income is projected at \$1,605 for total revenues of \$56,556. In recent years, the MFT funds have been used for snow removal labor and road salt as detailed below. However, for FY 2017, \$3,096 was spent on thermoplastic plastic roadway striping, which is an IDOT authorized Motor Fuel Tax expense. Also, in FY 2017 the Spring Road Culvert was repaired for a total of \$48,750. The FY 2018 expenditures are detailed below.

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

The price for road salt decreased 19% per ton going from \$60.61 last year to \$49.08 per ton this this year. The FY 2018 estimated year end cumulative fund balance of \$408,682 increased from the current year estimate of \$397,627.

Capital Improvement Fund (CIF) Revenues and Expenditures

A reinstatement of major capital programming commenced in FY 2013 and continues through FY 2018 with over \$12.5 million in completed and planned improvements detailed in the table below.

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017 Est.	FY 2018 Adopted	Totals
New Police Station & Partial Remodel City Hall	\$ 295,382	\$ 852,358	\$ 4,029,704	\$ 4,610,542	\$ 490		\$ 9,788,476
City Hall Remodel				165,694	619,000		784,694
Residential Street Lighting System	10,689	951,055	11,344	4,252			977,340
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
Building & Zoning Document Imaging						62,000	62,000
Police ETSB System						34,670	34,670
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					18,003		18,003
Replece #T-1 F350 Pickup Truck with Plow Package				43,032			43,032
Replace Street Signs			10,457				10,457
Replace Entryway signs					4,656		4,656
Infrastructure Repairs				3,706		38,000	41,706
Street Sealing Project (GSB-88)	56,489		139,608				196,097
Total	\$ 434,405	\$ 2,040,276	\$ 4,369,059	\$ 4,836,442	\$ 642,149	\$ 214,670	\$ 12,537,001

The new Police Station cost the City \$9.8 million, while the partial City Hall remodel is estimated to cost \$784,694. The City's capital expenditures continue into FY 2018 with \$214,670 in planned projects. Since FY 2013, the City has essentially financed over \$12.5 million in capital improvements without issuing debt, which is quite an accomplishment. The City has no plans to issue debt at this time.

In order to finance the FY 2018 capital projects, the estimated revenues of \$1.78 million are detailed below.

Home Rule Sales Taxes	\$	1,782,000
Investment Income		<u>2,200</u>
Total Est. Revenues	\$	<u>1,784,200</u>

The FY 2018 fund balance for the Capital Improvement Fund is expected to be \$2,390,370, which is \$1.2 million more than the FY 2017 estimate. The fund balance of the Capital Improvement is slowly being restored to higher levels. The five (5) year Capital Improvement Plan projects that in FY 2022, the year end fund balance will be \$5.3 million.

Each year, the Council updates the Capital Improvement Program (CIP) every year through a resolution. The CIP provides a schedule of planned improvements over the next five (5) years and contains a listing of the types and costs of public improvements that the Council deems critical for the life, health, and safety of the City's residents and businesses. As the year's progress more accurate information on the cost of the projected is included. Currently the Public Services Director prepares most of the capital improvement proposal forms as most are related to equipment, building improvements, and infrastructure. The City's current capitalization threshold is \$10,000.

Water Operating Fund Revenues And Expenditures

Total water revenues for FY 2018 are estimated at \$1,281,125, while expenses are anticipated at \$1,249,196, for a surplus of \$31,929. FY 2018 Water expenses are projected to be \$58,589 or 4.9% higher than the current year estimate. FY 2018 revenues are projected to be \$25,000 or 1.9% less than the FY 2017 estimate. FY 2018 revenues are expected to decline because of lower tap-on fees for FY 2018. In FY 2017, all the remaining town houses at Oliviabrook connected to the City's water system.

In FY 2017, the new assisted living facility, Terra Vista, opened and will be a major new water customer. The City also hopes to acquire the LaQuinta hotel as a new customer in the coming year. The City's last water rate increase went into effect on January 1, 2015. The City's minimum water bi-monthly water charge went from \$55.80 to \$59.82 for the first 6,000 gallons. This increase covered the higher charges imposed by the DuPage Water Commission and remains in effect today. The estimated FY 2017 fund balance is \$4,883,786 reflecting an increase of \$115,518 over last year's. The FY 2018 projected fund balance is \$4,915,715 representing an increase of \$31,929 more than the current year.

There are no major capital improvements planned for FY 2018 and the only capital expenditures in the Water Operating Fund are for outstanding debt payments. The Water Fund will pay interest of \$59,923 on the 2010 general obligation bond series and \$782 for the inter-fund loan

interest payment due to the Capital Improvement Fund. As of May 1, 2017 the Water Fund still owes the Capital Improvement Fund \$29,510. The final inter-fund loan payout will be made in FY 2019. Unlike the City's other funds the, principal payments are not budgeted in the Water Fund because it is a proprietary fund.

Acknowledgement

I would like to thank the Mayor and City Council for their support throughout the development of this budget. In addition, I would like to thank 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 2018 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, 2016

A handwritten signature in cursive script, reading "Jeffrey R. Emer".

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, 2016. 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,

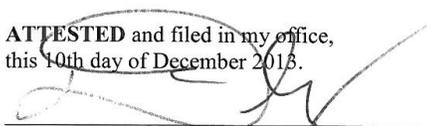
NAYES: None

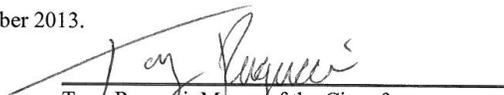
ABSENT: Esposito

ABSTENTION: None

APPROVED by me this 10th day of December 2013.

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


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


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

Resolution Number 13-27

2013-2015 Goals and Objectives Plan

May 2017 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 opened in October 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. Construction is underway and Stan's Donuts is set to open in late summer of 2017.

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, Specialty's Café and Bakery,

American Mattress, Jersey Mike's Twin Peaks, Hyundai Corporate Office, Napelton Auto Group Corporate Office, Naf Naf Grill, Hassett Express, Pony Up Pub, En Fuego Mexican Grille, Mathnasium, Party City, Dunkin Donuts on Butterfield Road, and Metro PCS. Way Way Back Burgers is set to open in the spring of 2017. In addition, UBS Financial is undergoing a major renovation at Oakbrook Terrace Tower. LaQuinta is planning to remodel the hotel and add a restaurant to the location. This project should be completed in February 2018. Both Mid America and the Oakbrook Terrace Tower are extensively remodeling their common/lobby areas. Also ACH Foods is relocating their corporate headquarters to Oakbrook Terrace and expanding their current location at Parkview Plaza by 6,000 square feet.

1.2 Continue to be fiscally sound.

- Keep the City financially sound and control excess spending.

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

In FY 2016, the City modified the scope of the new Police Station and City Hall renovation project, by eliminating the full renovation of City Hall, which saved the City approximately \$1.7 million. Also in FY 2016, the City will no longer 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 \$70,000 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, Jersey Mike's, and MetroPCS.

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

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

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

The Joint Commission connected to the City's water system in November 2014 and paid a \$145,000 tap-on fee. Also, Butterfield's Pancake House connected to the City's water system in December of 2014. In addition, tap-on fees were received from the Oliviabrook Townhouse development in FY 2014, FY 2015, FY 2016, and FY 2017. 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.

Installation of the photo enforcement cameras was completed in March 2017 and they should be operational soon.

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

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

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

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

Reduced the DCVB FY 2015 budget by \$58,000 to \$100,000. Even with this reduced line item, the hotels are outperforming prior years. FY 2016 hotel taxes exceeded FY 2015 by \$76,927 or 5%. 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 2015-2018 marketing budget remained at \$100,000.

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

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

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

In April of 2015, the Council amended the scope (Resolution No. 15-4) of the building project and eliminated the full remodeling of City Hall. The City Hall 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 through Ordinance No. 16-16, which is estimated to cost \$784,700.

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

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

In FY 2014 the City spent \$77,407 on curbs and gutters and \$103,073 in FY 2015. In FY 2015 the City received a \$70,000 grant from the DCEO to help defray the cost of these new curbs and gutters. In FY 2018, \$80,000 is budgeted for additional curbs and gutters.

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

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

- Maintain free residential garbage program.

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.

The yearly tree care expenditures are detailed below.

FY 2014 - \$5,775

FY 2015 - \$17,230

FY 2016 - \$3,400

FY 2017 - \$12,290

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

Third Priority Goals – Level 3

3.1 Preserve and cultivate a quality and safe community.

The Police Department is researching the installation of security cameras in the residential subdivision.

- 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, 27 units 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.

Currently working on this and have contacted two (2) vendors about this service.

Fourth Priority Goals – Level 4
--

4.1 Continue to work with local businesses to expedite hearings and permits.

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

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

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

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

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

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

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

In the Spring of 2016, the Public Services staff installed new banners purchased by the Hotel Commission throughout the City.

4.4 Discuss improved lighting at Versailles.

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

4.6 Continue to monitor the Krilich Development.

4.7 Establish a capital replacement fund for the Water Fund.

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.

The FY 2018 budget includes \$62,000 for the implementation of a document imaging system.

Executive Management

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

The City's website is continually updated and improved for transparency purposes.

- Support finalization of the model natural gas franchise agreement.

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

Finance

- Earn GFOA Budget and CAFR awards.

The City received the GFOA Certificate of Achievement for Excellence in Financial Reporting for FY 2013, FY 2014, FY 2015, and FY 2016. The City also received the Distinguished Budget Presentation Award for FY 2014, FY 2015, FY 2016, and FY 2017.

- Computerize liquor licenses.

City of Oakbrook Terrace

Goals and Objectives Plan Impact on the FY 2018 Budget Process

After many months of meetings and planning, the City Council approved the Goals and Objectives Plan (hereinafter “Plan”) on December 10, 2013. The approved 2013-2015 Plan is included on pages 16-23 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 2018 budget. The Plan is the driving force behind the budget process. Projects and programs considered for budget inclusion are determined through the priorities established by the Plan. The Plan categorizes each project by the following priorities: highest, secondary, third, and fourth. Since the City is still working towards achieving some of the goals and objectives, the Plan remains in place today.

The City’s diligent economic development efforts continue to flourish. The number one (1) goal, Level 1, for the Plan is to develop vacant property and encourage businesses to remain in Oakbrook Terrace. Towards this end, several new businesses opened this past year including: Pony Up Pub, En Fuego Mexican Grille, Mathnasium, Party City, Dunkin Donuts on Butterfield Road, and Metro PCS. Way Way Back Burgers is set to open in June 2017.

Construction is well underway for the new Butterfield Point development at the former Old Al’s Standard gas station. Stan’s Donuts is set to open at this location in late summer of 2017. Both Mid America and the Oakbrook Terrace Tower are extensively remodeling their common/lobby areas. Also ACH Foods is relocating their corporate headquarters to Oakbrook Terrace and expanding their current location at Parkview Plaza by 6,000 square feet.

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 was only slightly remodeled, saving the City approximately \$2.2 million. The City Hall renovation was completed in FY 2017 and cost approximately \$785,000.

The table below reflects how some of the City’s FY 2018 expenditures and revenues originated in the Plan. The table identifies the FY 2018 project, the estimated cost or revenue, as well as the location in the Plan.

FY 2018 Expenditures & Revenues Originating in the Plan

Project Description	Priority	Fund	Plan Ranking	Amount
Monitor the development of the Oakbrook Terrace Square Shopping Center.	Highest	Business District	Level 1.3 - amount represents principal and interest payments	\$ 520,991
Implement Red Light Cameras at the intersection of 22nd Street and Route 83.	Highest	General	Level 1.5 - amount represents expenditures for the new red light cameras installed at the corner of Route 83 and 22nd Street.	878,731
Add residential curbs & gutters.	Secondary	Capital	Level 2.3 - amount represents the cost for additional curbs and gutters	80,000
Discuss the implementation of a residential aesthetics ordinance and a commercial and residential blight ordinance.	Fourth	General	Level 4.2 - amount represents the salary for the newly created full-time Code Enforcement Officer, which was previously contracted on a part-time basis	53,910
Total Plan Expenditures included in FY 2018 Budget				\$ 1,533,632
Monitor the development of the Oakbrook Terrace Square Shopping Center.	Highest	Business District	Level 1.3 - amount represents taxes collected in the Business District	\$ 504,100
Implement Red Light Cameras at the intersection of 22nd Street and Route 83.	Highest	General	Level 1.5 - amount represents estimated revenues for the new red light cameras installed at the corner of Route 83 and 22nd Street.	1,800,000
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
Total Plan Revenues included in FY 2018 Budget				\$ 2,394,100

List of City Officials

ELECTED OFFICIALS

Mayor
Alderman
Alderman
Alderman
Alderman
Alderman
Alderman
City Clerk

Tony Ragucci
Paul Esposito
Dennis Greco
Robert Przychodni
David Swartz
Tom Thomas
Frank Vlach
Michael Shadley

APPOINTED OFFICIALS

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

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

- A. October 11, 2016** Budget And CIP Worksheets Presented To Department Heads
- B. November 8, 2016** 2016 Property Tax Levy Determination
- C. November 8, 2016** Department Heads Submit Proposed Budgets And Updated Five Year CIP Program To City Administrator For Review
- D. November 8, 2016 to December 12, 2016** Department Heads Review Budgets With City Administrator
- E. December 13, 2016** 2016 Tax Levy Truth-In-Taxation Hearing (If Necessary) / Levy Adopted By City Council
- F. December 13, 2016** Property Tax Abatement Ordinances Considered / Adopted (Bonds)
- G. January 20, 2017** Preliminary Revenue Projections Are Reviewed By City Administrator
- H. January 23, 2017** City Administrator Completes Review Of Final Proposed Departmental Budgets
- I. February 28, 2017** Proposed FY 2018 Budget Presented To Mayor And City Council
- J. Budget Meetings**
- Wednesday, March 8 & Wednesday, March 15** Mayor And City Council, City Administrator, And Department Heads Meet To Review Respective Departmental Budgets
- K. April 7, 2017** Proposed Budget Available For Public Inspection At City Hall
- L. April 25, 2017** Public Hearing On Proposed FY 2018 Budget
- M. April 25, 2017** Adoption Of FY 2018 Budget And 5 Year CIP
- N. May 24, 2017** Approved FY 2018 Budget To Be Filed With DuPage County Clerk
- O. July 23, 2017** 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 2018 Budget are discussed and worksheets are distributed. The Budget calendar and adoption schedule are determined for the FY 2018 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 2018 proposed Budget and updated capital improvement requests on presubscribed forms to the City Administrator. Department Heads must include all supporting documentation justifying changes in service levels and activities. In addition, Departments link their proposed budgets to the strategic goals adopted in December of 2013.
- D. Department Heads review their budgets with the City Administrator. The City Administrator reviews Department budgets in light of major increases, new programs, and to ensure the Departments complied with the budgetary guidelines for the year. The City Administrator also reviews the departmental budgets for mistakes and accuracy in calculation of their requests. Finally, the City Administrator reviews the Department requests to determine if certain requests achieve overall strategic goals approved in December of 2013. Department Heads will make any necessary changes and re-submit their revised budgets to the City Administrator.
- E. Truth in Taxation Hearings (35 ILCS 200) are required by all governmental units in Illinois when the proposed levy is 105% more than the prior year. The purpose of the Truth and Taxation hearings is to disclose through publication and public hearing proposed levy increases in excess of 105%. Public hearings and notices are only required when the levy exceeds the prior year's final extension by 105%. The notice of the Truth and Taxation hearing must be published in a local newspaper not more than 14 days nor less than 7 days prior to the actual public hearing date. If the proposed levy is less than a 105% increase then no hearing or notice is required.

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

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

- I. Once the City Administrator reviews all Departmental budget requests, the proposed FY 2018 Budget is submitted to the City Council. The City Council begins their budget evaluations and analysis.
- J. During the budget meetings special consideration is paid to the level of employee pay, pensions, insurance, and other benefits which typically represent 68% of the City's General Fund budget. All revisions and changes resulting from these meetings will be incorporated in the final proposed FY 2018 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 2018 Budget will be filed with the DuPage County Clerk as required by State Statute within 30 days of adoption.
- O. The FY 2018 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, Illinois

Fiscal Year 2018 Personnel Summary Schedule

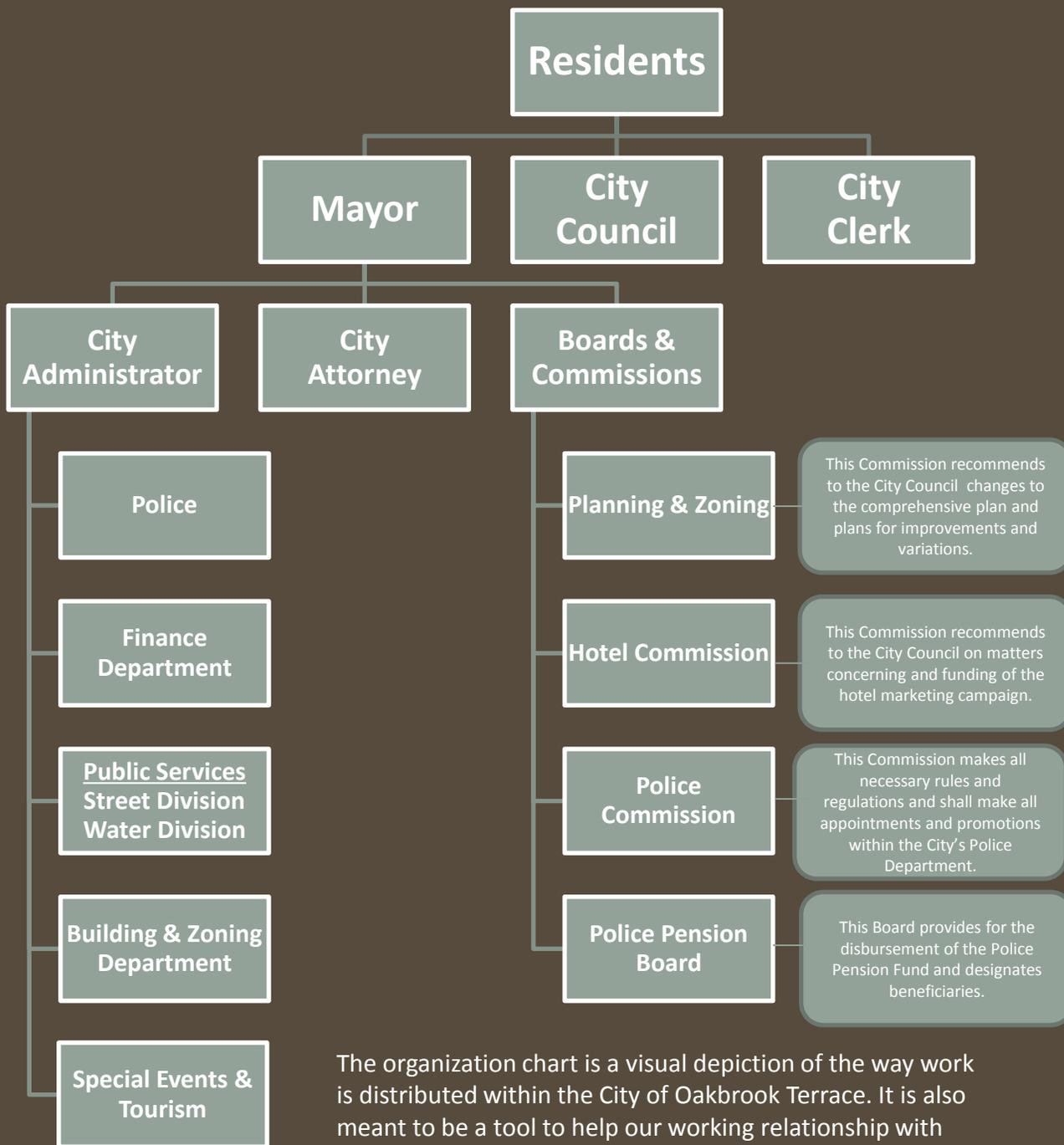
	Authorized 2015-2016	Authorized 2016-2017	Adopted 2017-2018	Adopted FY 2017-2018 Base Salary
<u>GENERAL FUND - Full-Time Positions</u>				
City Administrator	0.5	0.5	0.5	\$ 60,304
Assistant to the Mayor and Administrator	1	1	1	83,875
Administrative Assistant / Deputy Clerk	0	1	1	72,889
Special Events Clerk	1	0	0	-
Administrative Coordinator / Deputy Clerk	0	1	1	63,503
Public Services Director	0.5	0.5	0.5	59,574
Maintenance Worker II	3	3	3	206,052
Building and Zoning Administrator	1	1	1	110,740
Building and Zoning Administrative Secretary	1	1	1	44,310
Assistant to the Building and Zoning Administrator	0	1	1	55,112
Code Enforcement Officer	0	0	1	53,910 (1)
Assistant Finance Director	1	1	0	- (2)
Finance Director	0.5	0.5	0.5	60,304
Finance Coordinator	0	1	1	67,575
Chief of Police	1	1	1	128,551
Deputy Chief of Police	1	1	0	- (3)
Police Sergeant	4	4	4	438,002
Police Officer	14	14	14	1,226,837
Records Supervisor	1	1	1	72,889
Community Service Officer	1	1	1	49,536
Police Records Specialist	2	2	2	112,132
<u>WATER FUND - Full-Time Positions</u>				
Public Services Director	0.5	0.5	0.5	59,574
Water Operator	2	2	2	145,778
Total Full-Time Employees	36	39	38	\$ 3,171,446
<u>GENERAL FUND - Part-Time Positions</u>				
Deputy City Clerk/Office Assistant	1	0	0	-
Office/Accounting Assistant	0.5	0.5	0	- (4)
Seasonal Employee	2	2	2	20,000
Office Assistant - Police	8	8	8	87,942
Office Assistant - Building & Zoning	1	0	0	-
<u>WATER FUND - Part-Time Positions</u>				
Office/Accounting Assistant	1	0.5	0.5	25,613
Total Part-Time Employees	12.5	10.5	10	\$ 133,555

Total Salaries \$ 3,305,001

Notes:

- (1) The Code Enforcement Officer was added beginning May 1, 2017.
- (2) The Assistant Finance Director position was eliminated due to reorganization.
- (3) The Deputy Police Chief position was eliminated due to reorganization.
- (4) The Part-time Accounting Position in the General Fund was eliminated due to reorganization.

City of Oakbrook Terrace Organization Chart Fiscal Year Ended April 30, 2018



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
2017-2018 PROPOSED BUDGET
ALL FUND SUMMARY OF REVENUES/EXPENDITURES
AND
CHANGES IN FUND BALANCE**

FUND	Actual 14/15	Actual 15/16	Budget 16/17	Projected Year End 16/17	Adopted Budget 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Est To Adopted
GENERAL							
Beginning Balance	5,195,478	5,624,707	6,152,328	6,152,328	6,152,328	0.0%	0.0%
Revenues	7,200,624	7,555,747	7,522,847	7,200,049	9,252,916	23.0%	28.5%
Expenses	6,771,395	7,028,127	7,522,847	7,200,049	8,412,469	11.8%	16.8%
Difference	429,229	527,620	-	-	840,447	DNA	DNA
Ending Balance	5,624,707	6,152,328	6,152,328	6,152,328	6,992,775	13.7%	13.7%
WATER							
Beginning Balance*	4,540,769	4,680,198	4,768,268	4,768,268	4,883,786	2.4%	2.4%
Revenues	1,444,914	1,464,584	1,272,960	1,306,125	1,281,125	0.6%	-1.9%
Expenses**	1,155,548	1,376,514	1,246,275	1,190,607	1,249,196	0.2%	4.9%
Difference	289,366	88,070	26,685	115,518	31,929	19.7%	-72.4%
Ending Balance***	4,830,135	4,768,268	4,794,953	4,883,786	4,915,715	2.5%	0.7%
MOTOR FUEL TAX							
Beginning Balance	423,334	444,445	455,569	455,569	397,626	-12.7%	-12.7%
Revenues	72,728	55,200	55,771	56,235	56,556	1.4%	0.6%
Expenses	51,617	44,076	62,000	114,178	45,500	-26.6%	-60.1%
Difference	21,111	11,124	(6,229)	(57,943)	11,056	-277.5%	-119.1%
Ending Balance	444,445	455,569	449,340	397,626	408,682	-9.0%	2.8%
SSA #2 DEBT SERVICE							
Beginning Balance	1,600	1,249	935	935	608	-35.0%	-35.0%
Revenues	45,382	49,394	47,585	48,061	46,265	-2.8%	-3.7%
Expenses	45,733	49,708	48,388	48,388	47,068	-2.7%	-2.7%
Difference	(351)	(314)	(803)	(327)	(803)	0.0%	145.6%
Ending Balance	1,249	935	132	608	(195)	-247.7%	-132.1%
TOTAL BUSINESS DISTRICT							
Beginning Balance	549,704	525,854	512,390	512,390	508,499	-0.8%	-0.8%
Revenues	435,388	465,886	462,320	504,100	504,100	9.0%	0.0%
Expenses	459,238	479,350	507,991	507,991	520,991	2.6%	2.6%
Difference	(23,850)	(13,464)	(45,671)	(3,891)	(16,891)	-63.0%	334.1%
Ending Balance	525,854	512,390	466,719	508,499	491,608	5.3%	-3.3%
CAPITAL IMPROVEMENTS							
Beginning Balance	7,089,037	4,031,841	516,759	516,759	1,172,694	126.9%	126.9%
Revenues	1,668,399	1,675,227	1,687,200	1,652,700	1,784,200	5.7%	8.0%
Expenses	4,725,600	5,190,310	757,688	996,765	566,520	-25.2%	-43.2%
Difference	(3,057,201)	(3,515,083)	929,512	655,935	1,217,680	31.0%	85.6%
Ending Balance	4,031,841	516,759	1,446,272	1,172,694	2,390,374	65.3%	103.8%
TOTAL ALL FUNDS							
BEGINNING FUND BALANCE	\$ 17,799,922	\$ 15,308,294	\$ 12,406,249	\$ 12,406,249	\$ 13,115,541	5.7%	5.7%
TOTAL REVENUES	10,867,435	11,266,038	11,048,683	10,767,270	12,925,162	17.0%	20.0%
TOTAL EXPENSES	13,209,131	14,168,085	10,145,189	10,057,978	10,841,744	6.9%	7.8%
DIFFERENCE	(2,341,696)	(2,902,047)	903,494	709,292	2,083,418	130.6%	193.7%
ENDING FUND BALANCES	\$ 15,458,231	\$ 12,406,249	\$ 13,309,744	\$ 13,115,541	\$ 15,198,959	14.2%	15.9%

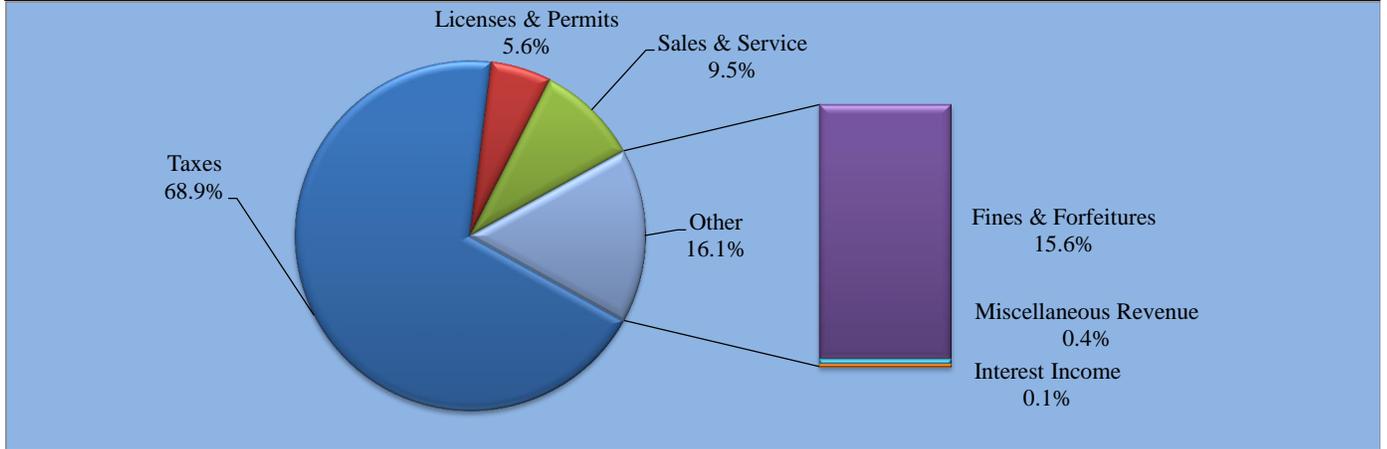
* FY 2016 Beginning Balance restated due to GASB 67 & GASB 68 implementation

**Expenses include depreciation for comparison purposes.

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

All Fund Revenue Summary Fiscal Year 2017-2018 Adopted Budget

	General Fund	SSA #2 Debt Service	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Taxes	6,220,617	46,265	1,782,000	503,600	54,951	300,000	8,907,433
Sales & Service	261,588					962,150	1,223,738
Licenses & Permits	718,922						718,922
Fines & Forfeitures	1,992,500					17,500	2,010,000
Miscellaneous Revenue	45,289					1,475	46,764
Interest Income	14,000		2,200	500	1,605		18,305
Totals	\$ 9,252,916	\$ 46,265	\$ 1,784,200	\$ 504,100	\$ 56,556	\$ 1,281,125	\$ 12,925,162

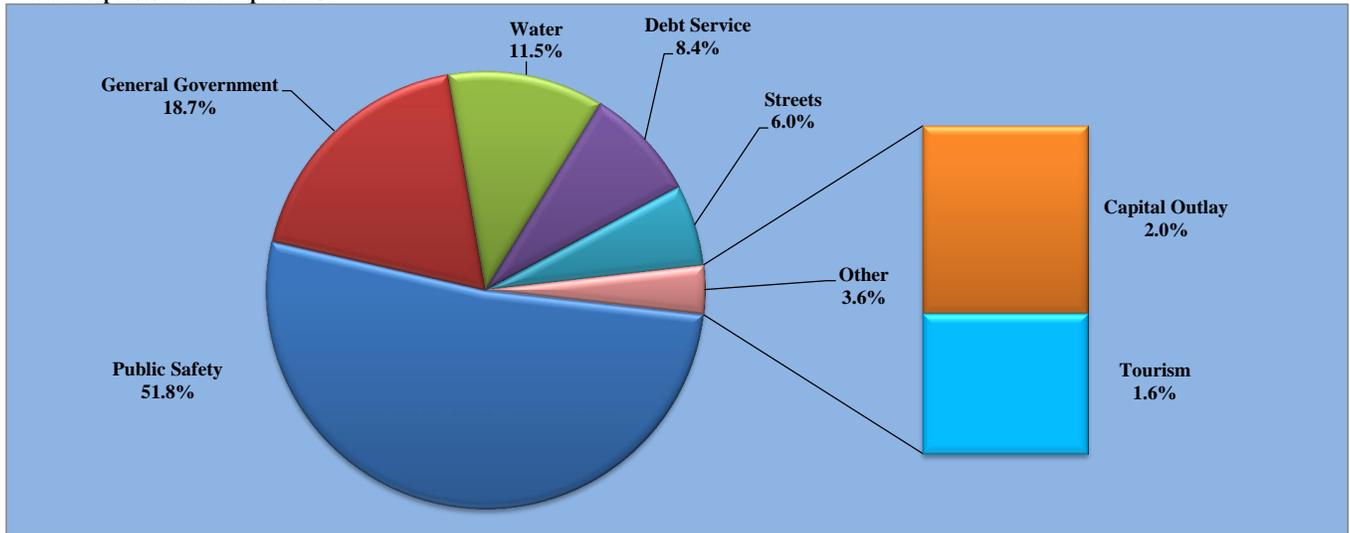


Taxes represent 69% of total revenues for Fiscal Year 2017-18.

All Fund Expenditure/Expense Summary Fiscal Year 2017-2018 Adopted Budget

	General Fund	SSA #2 Debt Service	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Capital Outlay			\$ 221,170				\$ 221,170
Public Safety	5,616,486						5,616,486
General Government	2,024,151						2,024,151
Debt Service		47,068	345,350	520,991			913,409
Public Services - Streets	606,549				45,500		652,049
Public Services - Water*						1,249,196	1,249,196
Tourism	165,283						165,283
Totals	\$ 8,412,469	\$ 47,068	\$ 566,520	\$ 520,991	\$ 45,500	\$ 1,249,196	\$ 10,841,744

*Water expenses include depreciation.



Public Safety represents 52% of all Fiscal Year 2017/18 expenditures.

City of Oakbrook Terrace, Illinois

Comparison of Revenues

Description	Actual FY 2016	Amended Budget FY 2017	Estimated Revenues FY 2017	Adopted Budget FY 2018	% Change From FY 17 Estimate
General Fund					
Taxes					
Property - Corporate	\$ 13,424	\$ -	\$ -	\$ -	DNA
Property - Police Pension	912,363	934,836	937,718	953,924	1.7%
Sales Taxes	1,767,419	1,855,000	1,752,689	1,943,507	10.9%
Use Tax	49,516	50,149	51,643	53,990	4.5%
Electric Utility Taxes	150,000	150,000	150,000	150,000	0.0%
Telecommunication Utility Taxes	705,468	668,000	608,000	608,000	0.0%
Income Tax	218,280	217,668	207,425	215,534	3.9%
Replacement Tax	3,022	3,480	2,826	2,662	-5.8%
Road and Bridge Tax	2,275	2,300	2,175	2,000	-8.0%
Amusement Tax	245,137	242,000	245,000	245,000	0.0%
Video Gaming	142,406	130,000	191,000	191,000	0.0%
Off-Track Betting Tax	175,922	245,388	164,000	240,000	46.3%
Hotel/Motel Tax	1,626,074	1,620,000	1,595,000	1,520,000	-4.7%
Hotel/Motel Extended	105,191	75,000	95,000	95,000	0.0%
On-line Hotel Settlement	99,272				
Licenses and Permits					
Liquor License	99,673	87,520	112,000	101,500	-9.4%
Business Licenses	130,108	130,000	132,000	132,000	0.0%
Massage Licenses	1,500	1,500	2,000	2,000	0.0%
Bus. Registration Fee	4,475	4,500	4,200	4,200	0.0%
Contractor Registration Fee	27,450	26,000	26,000	26,000	0.0%
Video Gaming License	48,117	49,000	54,108	56,100	3.7%
Other Licenses	17,500	17,125	17,500	17,500	0.0%
Franchise Fees	74,946	76,560	76,560	79,622	4.0%
Building Permits	379,181	305,000	250,000	300,000	20.0%
Other Permits	25	100	-	-	DNA
Fines and Fofeitures					
Tickets	10,713	12,000	9,300	9,300	0.0%
Towing Fees	46,250	62,500	47,000	47,000	0.0%
Red Light Camera Fines	-	-	-	1,800,000	DNA
Court Fines	142,654	162,000	93,000	96,000	3.2%
Admin Adjud. Fees	1,350	500	500	500	0.0%
Business License Registration Penalty	1,545	1,600	1,200	1,200	0.0%
E-Citation Tickets	1,687	2,050	1,100	1,100	0.0%
DUI Tech Fees	33,890	38,800	37,400	37,400	0.0%
State Forfeiture	847	500			DNA
Sales and Service					
Library Fees	3,511	4,500	4,000	4,000	0.0%
Rental Inspection Fees	7,450	13,000	13,250	12,750	-3.8%
Rental Inspection Penalties		3,000	-	-	DNA
Zoning Fees	13,497	11,000	50,000	30,000	-40.0%
Report Fees	1,790	1,500	1,500	1,500	0.0%
Charges for Services	3,860	5,000	4,000	4,000	0.0%
Digital Sign Fees	97,500	90,000	82,500	90,000	9.1%
Antennae Income	108,243	113,700	113,700	119,338	5.0%
Miscellaneous Revenue					
Recreation Fees	410	500	450	450	0.0%
Auction Proceeds	2,650	2,000	-	2,000	DNA
Investment Income	20,949	18,000	13,000	14,000	7.7%
Miscellaneous Revenue	36,366	7,500	23,000	18,000	-21.7%
July 4th Sponsor	18,750	20,000	16,750	18,000	7.5%
Best Practice Management Fee	-	-	-	-	DNA
Dept. Justice Vest Reimbursement	338	-	1,096	1,096	DNA
IL Safe Highway Reimbursement	-	-	5,556	-	-100.0%

City of Oakbrook Terrace, Illinois

Comparison of Revenues

Description	Actual FY 2016	Amended Budget FY 2017	Estimated Revenues FY 2017	Adopted Budget FY 2018	% Change From FY 17 Estimate
IPRF Safety Grant	2,753	4,900	4,904	5,743	17.1%
Fund Transfers		57,171			DNA
Total General Fund	7,555,747	7,522,847	7,200,050	9,252,916	28.5%
SSA Debt Service #2					
Taxes					
Property - Corporate SSA #2 Debt Service	49,394	47,585	48,061	46,265	-3.7%
Total SSA Debt Service #2	49,394	47,585	48,061	46,265	-3.7%
Capital Improvement Fund					
Taxes					
Home Rule Sales Tax	1,660,133	1,681,000	1,650,000	1,782,000	8.0%
Miscellaneous					
Investment Income	13,493	6,200	2,700	2,200	-18.5%
Miscellaneous Revenue	1,600				DNA
Total Capital Improvement Fund	1,675,226	1,687,200	1,652,700	1,784,200	8.0%
Total Business District Debt Service Accounts					
Sales Tax	345,591	352,700	358,000	358,000	0.0%
Business District Tax	62,718	56,200	73,900	73,900	0.0%
Home Rule Sales Tax	57,253	53,020	71,700	71,700	0.0%
Interest Earnings	324	400	500	500	0.0%
Total Business District	465,886	462,320	504,100	504,100	0.0%
Motor Fuel Tax Fund					
Motor Fuel Tax	54,585	55,271	54,630	54,951	0.6%
Interest Earnings	615	500	1,605	1,605	0.0%
Total Motor Fuel Tax	55,200	55,771	56,235	56,556	0.6%
Water and Sewer Fund					
Taxes					
Electric Utility Tax	274,371	280,000	300,000	300,000	0.0%
Fines and Forfeitures					
Penalties/Fines	17,636	15,000	17,500	17,500	0.0%
Sales and Service					
Sale of Water	886,074	947,150	947,150	947,150	0.0%
Water Meter Sales		3,500	-	5,000	DNA
Tap on Fees	283,000	25,000	40,000	10,000	-75.0%
Miscellaneous Revenue					
Interest Earnings	352	300	875	875	0.0%
Miscellaneous Revenue	3,151	2,010	600	600	0.0%
Total Water and Sewer	1,464,584	1,272,960	1,306,125	1,281,125	-1.9%
Total Fund Revenue*	\$ 11,266,037	\$ 11,048,683	\$ 10,767,271	\$ 12,925,162	20.0%

City of Oakbrook Terrace, Illinois

Comparison of Expenditures/Expenses

Description	Actual FY 2016	Amended Budget FY 2017	Estimated Expenditures/ Expenses FY 2017	Adopted Budget FY 2018	% Change from FY 17 Estimate
General Fund					
General Government					
Executive Management	\$ 818,505	\$ 852,310	\$ 868,212	\$ 962,344	10.8%
Building and Zoning	437,233	467,115	421,217	496,593	17.9%
Finance Department	423,967	510,464	409,073	376,214	-8.0%
Economic Development	176,877	192,500	190,347	189,000	-0.7%
Subtotal	1,856,582	2,022,389	1,888,849	2,024,151	7.2%
Public Safety					
Police Department	4,444,424	4,724,387	4,556,478	4,721,620	3.6%
Police Commission	15,050	14,135	11,798	16,135	36.8%
Traffic Light Enforcement				878,731	DNA
Subtotal	4,459,474	4,738,522	4,568,276	5,616,486	22.9%
Public Services - Street Division	543,199	592,820	575,541	606,549	5.4%
Culture & Recreation					
Tourism	168,872	169,116	167,383	165,283	-1.3%
Total General Fund	7,028,128	7,522,847	7,200,049	8,412,469	16.8%
Capital Improvement Fund					
Capital Outlay	4,837,672	403,500	642,577	221,170	-65.6%
Debt Service	352,638	354,188	354,188	345,350	-2.5%
Total Capital Improvement Fund	5,190,310	757,688	996,765	566,520	-43.2%
Debt Service SSA #2 Fund	49,708	48,388	48,388	47,068	-2.7%
Total Business District Funds	479,350	507,991	507,991	520,991	2.6%
Motor Fuel Tax Fund	44,076	62,000	114,178	45,500	-60.1%
Water Fund*	1,376,514	1,246,275	1,190,607	1,249,196	4.9%
Total Fund Expenditures	\$ 14,168,086	\$ 10,145,189	\$ 10,057,978	\$ 10,841,744	7.8%

*Includes actual depreciation expense for FY 2016 and estimated depreciation for FY 17 and FY 18.

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, 2018

Description	General Fund	Capital Improvement Fund	Total Bus. Dist. Funds	SSA #2 Debt Service Fund	Special Revenue		Totals	% of Total
					Motor	Fuel Tax Fund		
Revenue								
Local Taxes	\$ 4,002,924	\$ 1,782,000	\$ 145,600	\$ 46,265			\$ 5,976,789	51%
Intergovernmental	2,217,693		358,000			54,951	2,630,644	23%
Licenses & Permits	718,922						718,922	6%
Fines & Forfeits	1,992,500						1,992,500	17%
Charges for Services	261,588						261,588	2%
Investment Income	14,000	2,200	500			1,605	18,305	0%
Miscellaneous	45,289						45,289	0%
Total Revenue	9,252,916	1,784,200	504,100	46,265		56,556	11,644,037	100%
Expenditures								
Current								
General Government	2,024,151						2,024,151	21%
Public Safety	5,616,486						5,616,486	59%
Public Services	606,549					45,500	652,049	7%
Tourism	165,283						165,283	2%
Capital Outlay		221,170					221,170	2%
Debt Service		345,350	520,991	47,068			913,409	10%
Total Expenditures	8,412,469	566,520	520,991	47,068		45,500	9,592,548	100%
Excess (Deficiency) of Revenue Over Expenditures								
	840,447	1,217,680	(16,891)	(803)		11,056	2,051,489	
Fund Balances								
Beginning May 1 - Projected	6,152,328	1,172,690	508,499	609		397,627	8,231,753	
Ending April 30 - Projected	\$ 6,992,775	\$ 2,390,370	\$ 491,608	\$ (194)	\$	408,683	\$ 10,283,242	

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, 2017

Description	General Fund	Capital Improvement Fund	Total Bus. Dist. Funds	SSA #2 Debt Service Fund	Special Revenue		Totals	% of Total
					Motor	Fuel Tax Fund		
Revenue								
Local Taxes	\$ 3,985,718	\$ 1,650,000	\$ 145,600	\$ 48,061			\$ 5,829,379	62%
Intergovernmental	2,016,758		358,000			54,630	2,429,388	26%
Licenses & Permits	674,368						674,368	7%
Fines & Forfeits	189,500						189,500	2%
Charges for Services	268,950						268,950	3%
Investment Income	13,000	2,700	500			1,605	17,805	0%
Miscellaneous	51,755						51,755	1%
Total Revenue	7,200,049	1,652,700	504,100	48,061		56,235	9,461,145	100%
Expenditures								
Current								
General Government	1,888,849						1,888,849	21%
Public Safety	4,568,276						4,568,276	52%
Public Services	575,541					114,178	689,719	8%
Tourism	167,383						167,383	2%
Capital Outlay	-	642,577					642,577	7%
Debt Service		354,188	507,991	48,388			910,567	10%
Total Expenditures	7,200,049	996,765	507,991	48,388		114,178	8,867,371	100%
Excess (Deficiency) of Revenue Over Expenditures								
	-	655,935	(3,891)	(327)		(57,943)	593,774	
Fund Balances								
Beginning May 1 - Projected	6,152,328	516,755	512,390	935		455,569	7,637,977	
Ending April 30 - Projected	\$ 6,152,328	\$ 1,172,690	\$ 508,499	\$ 608	\$	\$ 397,626	\$ 8,231,751	

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, 2017

Description	General Fund	Capital Improvement Fund	Total Bus. Dist. Funds	SSA #2 Debt Service Fund	Special Revenue		Totals	% of Total
					Motor	Fuel Tax Fund		
Revenue								
Local Taxes	\$ 4,065,224	\$ 1,681,000	\$ 109,220	\$ 47,585			\$ 5,903,029	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	47,585		55,771	9,775,723	100%
Expenditures								
Current								
General Government	2,022,389						2,022,389	23%
Public Safety	4,738,522						4,738,522	53%
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	48,388			910,567	10%
Total Expenditures	7,522,847	757,688	507,991	48,388		62,000	8,898,914	100%
Excess (Deficiency) of Revenue Over Expenditures								
	-	929,512	(45,671)	(803)		(6,229)	876,809	
Fund Balances								
Beginning May 1 - Projected	6,152,328	516,755	512,390	935		455,569	7,637,977	
Less: Transfer-In of Fund Balance for Police Pension	(57,171)						(57,171)	
Ending April 30 - Projected	\$ 6,095,157	\$ 1,446,267	\$ 466,719	\$ 132	\$ 449,340	\$ 8,457,615		

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, 2016 (prior year)

Description	General Fund	Capital Improvement Fund	Total Bus. Dist. Funds	SSA #2 Debt Service Fund	Special Revenue		Totals	% of Total
					Motor Fuel Tax Fund			
Revenue								
Local Taxes	\$ 4,175,257	\$ 1,660,133	\$ 119,971	\$ 49,394			\$ 6,004,755	61%
Intergovernmental	2,040,512		\$ 345,591			54,585	2,440,688	25%
Licenses & Permits	782,975						782,975	8%
Fines & Forfeits	238,935						238,935	2%
Charges for Services	235,851						235,851	2%
Investment Income	20,949	13,493	324			615	35,381	0%
Miscellaneous	61,267	1,600					62,867	1%
Total Revenue	7,555,747	1,675,226	465,886	49,394		55,200	9,801,452	100%
Expenditures								
Current								
General Government	1,856,582						1,856,582	15%
Public Safety	4,459,474						4,459,474	35%
Public Services	543,199					44,076	587,275	5%
Tourism	168,872						168,872	1%
Capital Outlay		4,837,672					4,837,672	38%
Debt Service		352,638	479,350	49,708			881,696	7%
Total Expenditures	7,028,127	5,190,310	479,350	49,708		44,076	12,791,571	100%
Excess (Deficiency) of Revenue								
Over Expenditures	527,620	(3,515,084)	(13,464)	(314)		11,124	(2,990,118)	
Fund Balances								
Beginning May 1 - Actual	5,624,708	4,031,837	525,854	1,249		444,445	10,628,093	
Ending April 30 - Actual	\$ 6,152,328	\$ 516,753	\$ 512,390	\$ 935	\$	\$ 455,569	\$ 7,637,975	

City of Oakbrook Terrace, Illinois

Business Type Activities - Water Fund

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

Actual FY 2015 through Proposed for FY 2018

Description	FY 2015	FY 2016	FY 2017	FY 2018	% Change
	Actual	Actual	Estimated	Adopted	from FY 17 Estimate
Revenue					
Charges for Services					
User Charges	820,799	886,074	947,150	947,150	0.0%
Connection Charges	155,000	283,000	40,000	10,000	-75.0%
Water Meters	-	-	-	5,000	DNA
Penalties/Fines	14,968	17,636	17,500	17,500	0.0%
Non-Operating Revenues					
Electric Utility Tax	453,109	274,371	300,000	300,000	0.0%
Investment Income	212	352	875	875	0.0%
Miscellaneous	826	3,151	600	600	0.0%
Total Revenues	1,444,914	1,464,584	1,306,125	1,281,125	-1.9%
Expenses					
Public Services - Water Division*	1,155,548	1,376,514	1,190,607	1,249,196	4.9%
Total Expenses	1,155,548	1,376,514	1,190,607	1,249,196	4.9%
Net Income (Loss)	289,366	88,070	115,518	31,929	-72.4%
Net Position					
Beginning May 1 - Projected**	4,540,769	4,680,198	4,768,268	4,883,785	2.4%
Ending April 30 - Projected	4,830,135	4,768,268	4,883,785	4,915,714	0.7%

*includes depreciation expenses

City of Oakbrook Terrace, Illinois

Fund Balances of Governmental Funds

Last Ten Fiscal Years

April 30, 2016

Fiscal Year	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Pre-GASB 54*										
General Fund										
Reserved										
Reserved for Prepaid Items						\$ 73,188	\$ 146,697	\$ 158,156	\$ 139,097	\$ 84,727
Reserved for Advances						47,258				
Unreserved										
Undesignated						2,813,423	2,403,203	2,471,416	3,021,372	3,267,641
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>
All Other Governmental Funds										
Reserved										
Reserved for Advances, Reported In:										
Capital Improvement Funds						116,397	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
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
Total All Other Governmental Funds						<u>7,032,270</u>	<u>6,081,581</u>	<u>8,109,235</u>	<u>5,154,400</u>	<u>3,662,219</u>
Total All Governmental Funds						<u>9,966,139</u>	<u>8,631,481</u>	<u>10,738,807</u>	<u>8,314,869</u>	<u>7,014,587</u>
Post GASB 54*										
General Fund										
Nonspendable										
Prepaid Items	196,598	161,489	121,216	218,118	170,937	73,188				
Inventories	33,719	35,295	38,701	39,465	48,856	47,258				
Restricted for										
DUI Equipment	99,694	62,595	55,092	133,647	77,322	74,710				
Committed to										
Storm Water Best Management Practice Fee	2,363	2,363	316							
Unassigned	5,819,950	5,362,966	4,980,150	4,195,393	3,437,540	2,738,713				
Total General Fund	<u>6,152,324</u>	<u>5,624,708</u>	<u>5,195,475</u>	<u>4,586,623</u>	<u>3,734,655</u>	<u>2,933,869</u>				
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	455,568	444,443	423,333	422,066	468,497	453,357				
Debt Service	513,326	527,103	549,952	154,568	1,417	932				
Committed to										
Capital Improvements	516,753	4,031,836	7,018,444	7,754,812	6,959,377	6,218,854				
Assigned to										
Capital Projects						27,587	27,560			
Total All Other Governmental Funds	<u>1,485,647</u>	<u>5,003,382</u>	<u>8,063,673</u>	<u>8,773,700</u>	<u>7,653,704</u>	<u>7,032,270</u>				
Total All Governmental Funds	<u>7,637,971</u>	<u>10,628,090</u>	<u>13,259,148</u>	<u>13,360,323</u>	<u>11,388,359</u>	<u>9,966,139</u>				

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

Data Source - Audited Financial Statements

City of Oakbrook Terrace, Illinois

Changes in Fund Balance of Governmental Funds

Last Ten Fiscal Years

April 30, 2016

Fiscal Year	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Revenues										
Taxes	\$ 6,004,754	\$ 5,662,550	\$ 5,440,689	\$ 5,402,307	\$ 5,532,706	\$ 4,973,237	\$ 4,685,057	\$ 5,101,806	\$ 5,852,828	\$ 5,591,429
Intergovernmental	2,440,688	2,545,397	2,297,431	2,291,700	1,974,959	1,907,372	1,892,932	2,945,767	2,490,924	2,307,118
Charges for Services	30,107	70,453	45,743	64,715	68,487	106,232	28,140	137,560	171,929	77,370
Fines and Forfeitures	233,507	300,198	371,837	354,200	355,087	420,588	290,467	304,648	198,513	173,700
Fees, Licenses & Permits	752,595	628,094	589,650	629,869	574,476	462,675	419,880	411,601	430,229	473,434
Investment Income	35,384	(51,087)	35,816	48,278	63,953	55,909	102,989	202,274	382,993	314,405
Miscellaneous	304,420	265,638	150,232	239,978	160,478	132,180	270,808	150,855	149,111	127,138
Total Revenues	9,801,455	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
Expenditures										
General Government	1,856,583	1,795,041	1,607,455	5,567,822	1,773,455	5,920,592	1,916,286	2,239,643	2,176,125	1,975,590
Public Safety	4,459,476	4,192,260	3,774,995	3,404,047	3,399,733	3,262,270	3,353,372	3,245,716	3,131,380	3,104,227
Public Services	587,276	634,206	618,875	541,423	566,274	538,731	630,563	671,848	665,446	670,079
Tourism	168,873	201,514	259,324	232,400	228,438	209,778	240,097	248,734	260,259	254,793
Capital Outlay	4,837,671	4,375,050	2,059,131	578,538	439,030	231,173	2,502,208	4,922,916	1,702,874	1,209,570
Debt Service										
Principal	505,000	465,000	405,000	200,000	520,000	465,000	872,683	366,790	350,650	340,080
Interest	376,695	389,230	393,859	420,717	380,996	323,137	282,390	129,527	89,511	95,961
Total Expenditures	12,791,574	12,052,301	9,118,639	10,944,947	7,307,926	10,950,681	9,797,599	11,825,174	8,376,245	7,650,300
Excess (Deficiency) of Revenues over Expenditures	(2,990,119)	(2,631,058)	(187,241)	(1,913,900)	1,422,220	(2,892,488)	(2,107,326)	(2,570,663)	1,300,282	1,414,294
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	(2,990,119)	(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
Debt Service as a Percentage of Noncapital Expenditures										
Total Expenditures	12,791,574	12,052,301	9,118,639	10,944,947	7,307,926	10,950,681	9,797,599	11,825,174	8,376,245	7,650,300
Less Capital Outlay	(4,878,184)	(4,403,834)	(2,113,972)	(560,426)	(367,031)	(150,387)	(2,353,199)	(4,831,961)	(1,551,794)	(1,239,005)
Net Noncapital Expenditures	7,913,390	7,648,467	7,004,667	10,384,521	6,940,895	10,800,294	7,444,400	6,993,213	6,824,451	6,411,295
Total Debt Service	881,695	854,230	798,859	620,717	900,996	788,137	1,155,073	496,317	440,161	436,041
Percentage of Debt Service to Noncapital Expenditures	11.14%	11.17%	11.40%	5.98%	12.98%	7.30%	15.52%	7.10%	6.45%	6.80%
Percentage of Debt Service to Capital Expenditures	18.07%	19.40%	37.79%	110.76%	245.48%	524.07%	49.09%	10.27%	28.36%	35.19%

Data Source - Audited Financial Statements

For the fiscal year ended April 30, 2016, total General Fund revenues were \$7.6 million, representing a 5% increase of \$355,123 from fiscal year 2015. For the current fiscal year ending April 30, 2017, General Fund revenues are estimated at \$7.2 million, while fiscal year 2018 revenues are projected at \$9,252,916 representing an increase of \$1.8 million over the current year. This increase is due to the anticipated revenue from the newly created Traffic Light Enforcement division. Two (2) red light cameras were installed at the corner of Route 83 and 22nd Street.

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.

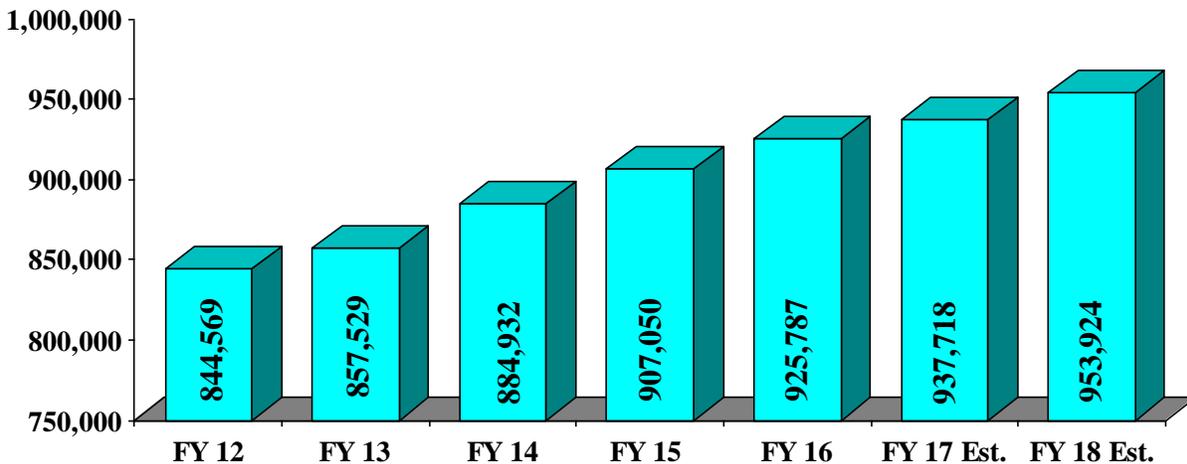
The Police Pension 2016 actuarial recommended amount of \$1,039,771 exceeds the amount that can be levied under the City’s own mandated Property Tax Cap by \$85,847. Accordingly, the City only levied \$953,924 for the 2016 levy. In order to comply with the Property Tax Cap, the City had no other choice 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 2016 corporate property taxes represented \$13,424, of all General Fund revenues, while Police Pension property taxes were \$912,363. Combined property tax revenue for fiscal year 2016 was \$925,787, representing a 2% increase over fiscal year 2015.

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 2016 levy was .7%, plus any capture from new property growth. The 2016 levy was \$953,924 of which the City will receive actual property taxes for in fiscal year 2018.

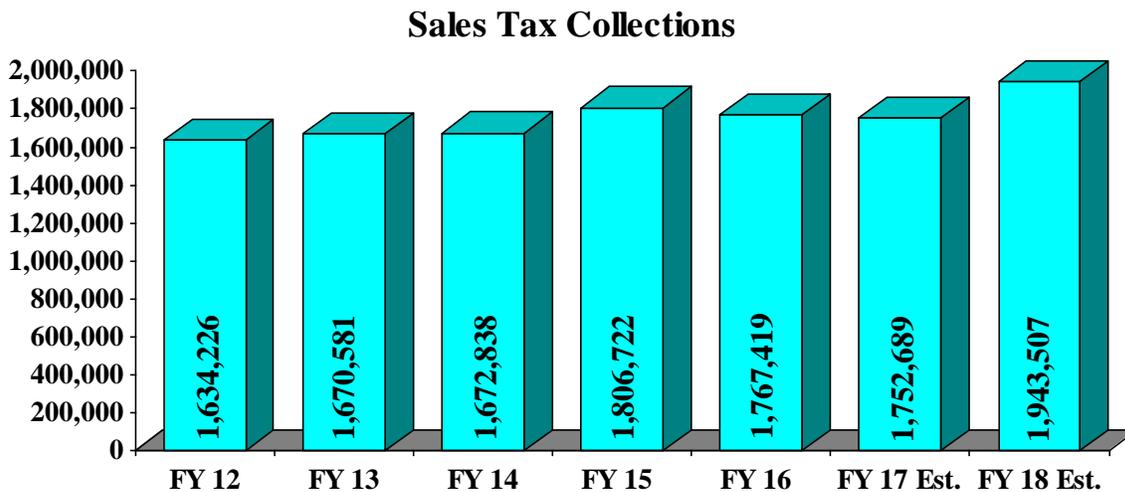
The chart below reflects both components of the property tax levy including the General Fund and Police Pension Fund amounts.

Annual Property Tax Levy

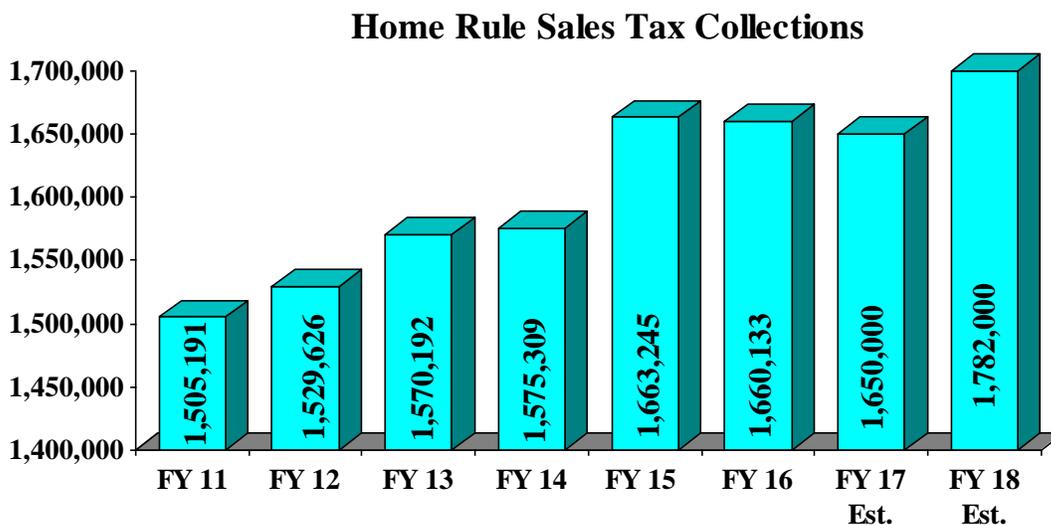


Sales Tax: The City’s share of the State sales tax (1%) represents the single largest revenue source in the General Fund. The sales tax is collected by the State and distributed back to the municipalities on a point of sale basis. For the fiscal year ended April 30, 2016, sales tax totaled \$1,767,419 or 23% of total General Fund revenues. All general purchases of goods in the City are taxed at a rate of 8%, with proceeds shared by the State, DuPage County, Regional Transportation Authority, and other local governments, and the City. This rate includes the City’s 1% home rule sales tax initiated in 2006, for certain goods, excluding groceries, drugs and vehicle sales.

The chart below illustrates actual sales tax collections in the General Fund for the past five (5) years with an estimate of \$1,752,689 for FY 2017 and \$1,943,507 for FY 2018.

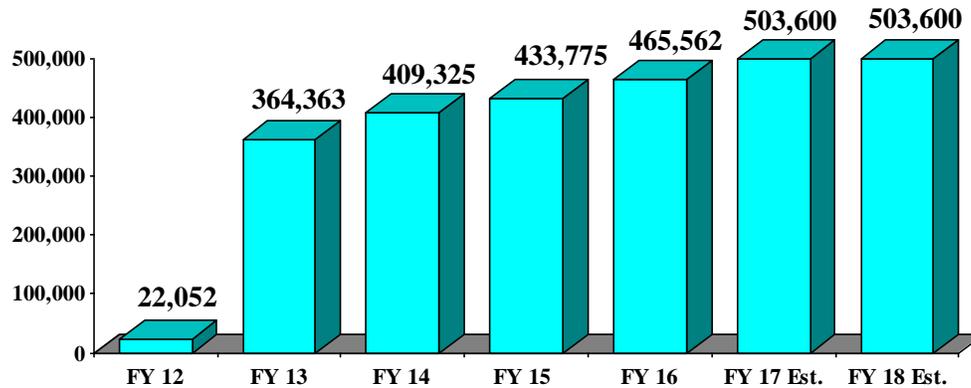


Home Rule Sales Tax: Pursuant to Council direction, the revenue from the home rule sales tax will be allocated to the Capital Improvement Fund, not the General Fund. The chart below reflects the actual home rule sales taxes received for the past five (5) years as well as an estimate of \$1,650,000 for FY 2017 and \$1,782,000 FY 2018.



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 2016 and estimates for FY 2017 and FY 2018.

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

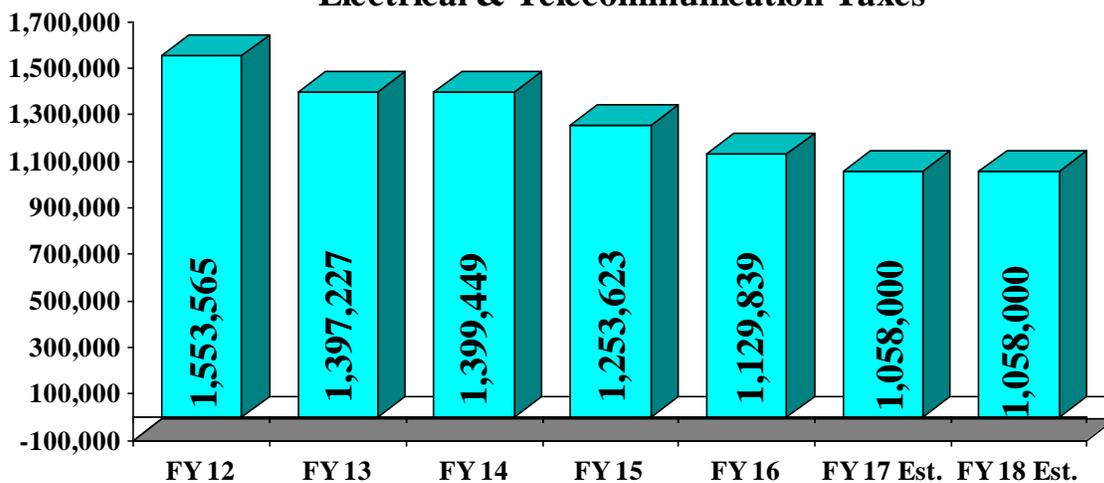


Utility (Electric) / Telecommunication Tax: A 5% tax is imposed on the consumers of electricity within the corporate limits of the City. Prior to FY 2013, all electric utility tax receipts were allocated to the Capital Improvement Fund to help pay for debt service and capital expenditures. However, in 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 2016 totaled \$1,129,839. Of that total, \$705,468 was for telecommunications portion and \$424,371 represented the electrical tax portion. Included in the chart below, is a combination of electric utility tax and telecommunication tax. Estimates for FY 2017 equal \$1,058,000 and the projection for FY 2018 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 2016 were \$218,280. The City expects a decrease in State Income Tax for FY 2017 with \$207,425 estimated; this decrease is based upon IML projections. The IML expects income taxes to slightly increase in FY 2018 with \$215,534 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 2016 totaled \$54,585 and are estimated at \$54,630 for FY 2017 and \$54,951 for FY 2018. Back in FY 2011, the City began using MFT funds to pay for snow removal labor and materials. This practice continues through FY 2018.

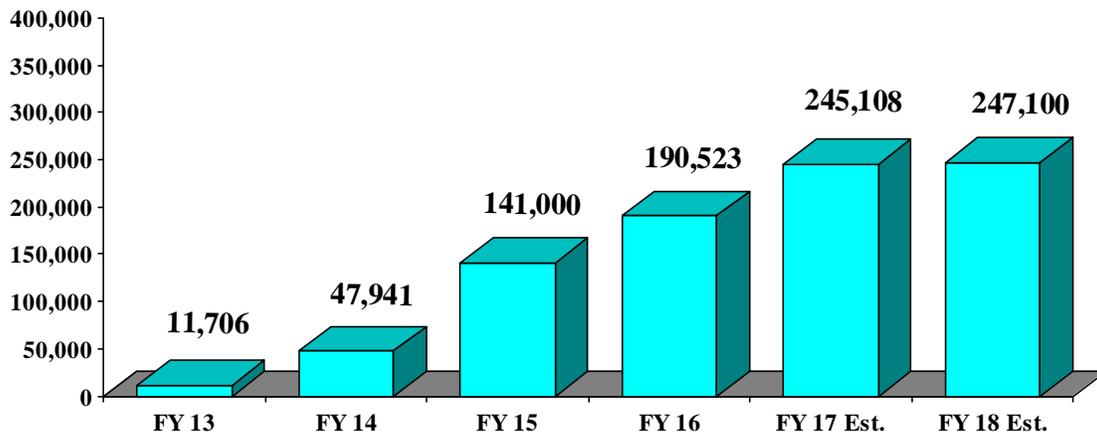
Licenses, Permits and Fees: This category includes business and liquor licenses, and building permits. Business and liquor licenses are renewed annually, with business licenses generating \$130,108 and liquor licenses generating \$99,673 for FY 2016. Revenue for building permits was at an all-time high for FY 2016 at \$379,181, representing an increase of \$117,149 or 45% over FY 2015. The building permit estimated revenue for FY 2017 is \$250,000, while \$300,000 is estimated for FY 2018.

Amusement Tax: Amusement Taxes totaled \$245,137 in FY 2016 representing a 14% or \$30,159 increase from FY 2015. Amusement Tax receipts for FY 2017 are estimated to be \$245,000 and the same amount for FY 2018. The City collects the Amusement Tax from Drury Lane Theater, Jus Fun Amusements, and Redbox. On April 1, 2018 the Amusement Tax rate reverts back to 5%.

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 2016, the City collected \$46,250 in towing fees representing decrease of \$30,250 less than last year. In FY 2017 Administrative Towing revenues are expected to be \$47,000 and the same amount for FY 2017.

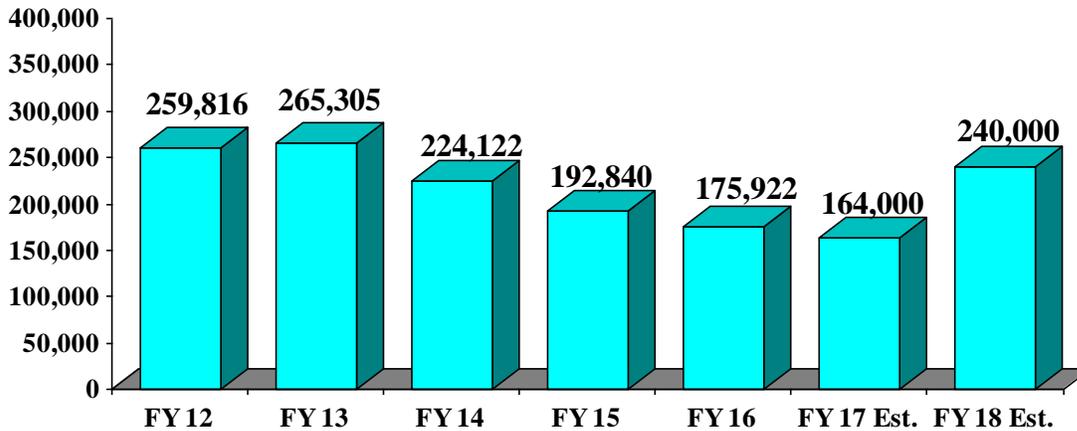
Video Gaming Taxes & Licenses: Back in April of 2012, the Council approved video gaming. Video gaming taxes and licenses totaled \$190,523 in FY 2016. Now the City has 11 establishments and 55 machines offering video gaming. For FY 2017 the City projects \$245,108 in video gaming taxes and licenses and \$247,100 in FY 2018.

Video Gaming Taxes & Licenses



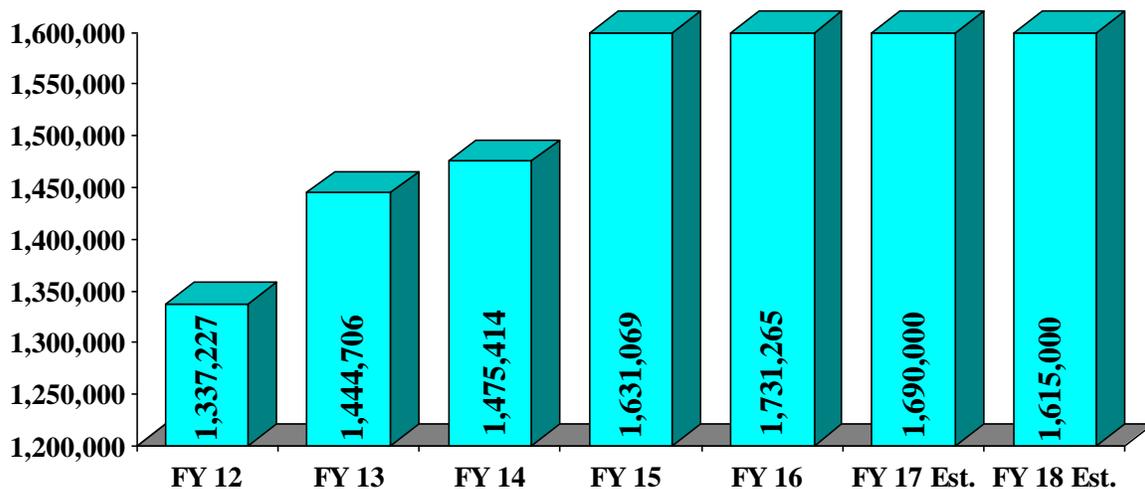
Off-Track Betting (OTB) Host Fee: The local OTB host fee is set at a rate of one percent (1%) of gambling revenue by State law. For FY 2016, it generated \$175,922 in revenue for the City, which was \$16,918 lower than the prior year. The chart below illustrates actual host fee receipts for the past five (5) fiscal years, and the estimates for FY 2017 and FY 2018. In February of 2016, Hawthorne Race Track assumed ownership of the OTB facility. Hawthorne extensively remodeled the facility and the City contributed \$75,000 towards the renovations through abating a portion of the OTB host fees in FY 2017.

OTB Host Fees



Hotel/Motel Tax / Home Rule Extended Stay Tax: The City’s hotel/motel taxes are levied at 6% of all hotel stays, and are the third largest source of General Fund revenue. The Extended Stay Tax came into effect as of June 1, 2006. For FY 2016, the hotel/motel taxes combined generated \$1,731,265 or 23% of total General Fund revenues and increased by \$100,196 or 6% over FY 2015. In FY 2016, the City collected \$99,272 for the settlement on the online hotel tax lawsuit. For FY 2017, the City is estimating the total from both taxes to be at \$1.69 million, and \$1.61 million for FY 2018. One of the City’s hotels, LaQuinta, temporarily closed in August 2016 due to a fire. LaQuinta is planning some major renovations at the site and will reopen in February 2018, which is why lower revenues are projected for FY 2017 and FY 2018.

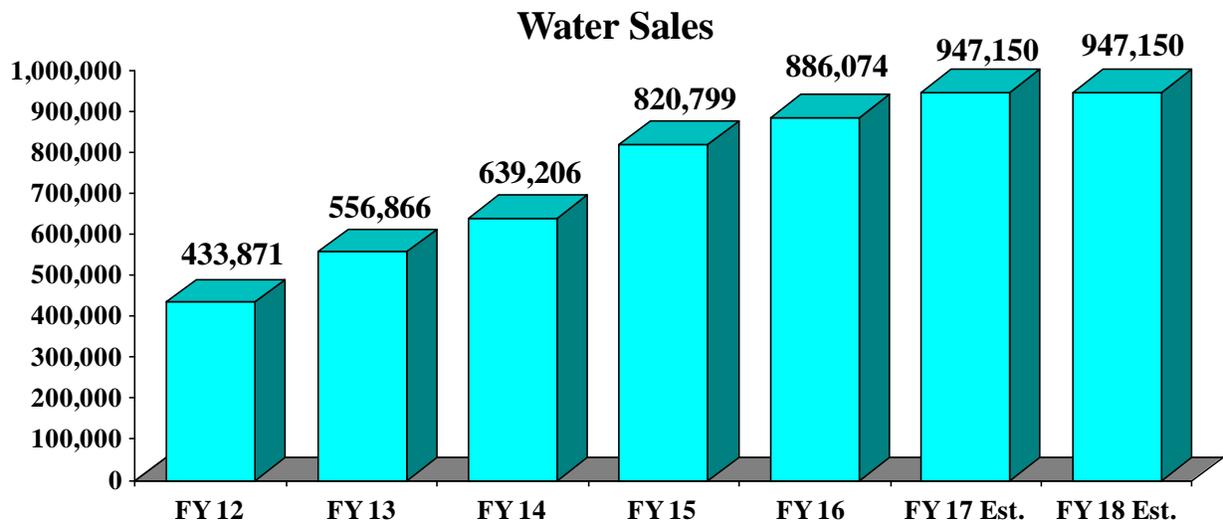
Hotel and Extended Stay Taxes



Water Sales: User charges fund the cost of supplying and distributing potable water to certain residents and businesses within the community. The water rate has been established to cover the cost of obtaining a monthly allotment of Lake Michigan water from the DuPage Water Commission, and general water operations, but not debt service payments. Water revenue from user charges totaled \$886,074 for FY 2016. Revenues from the sale of water are estimated at \$947,150 for FY 2017 and the same amount for FY 2018.

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

Oakbrook Terrace residents pay a bi-monthly charge of \$59.82 every month for 0-6,000 gallons of water. After 6,000 gallons residents pay \$9.97 for every 1,000 gallons used. The chart below reflects historical water sales revenues for the past five (5) years, with estimates for FY 2017 and FY 2018.

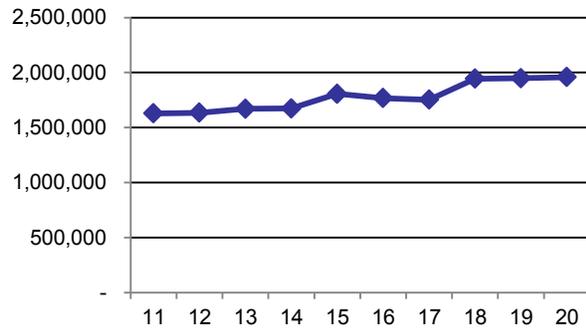


City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Sales Tax

FY	Sales Tax	% Change
11	1,628,173	
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	1,767,419	-2.18%
17	1,752,689	-0.83%
18	1,943,507	10.89%
19	1,948,366	0.25%
20	1,958,108	0.50%

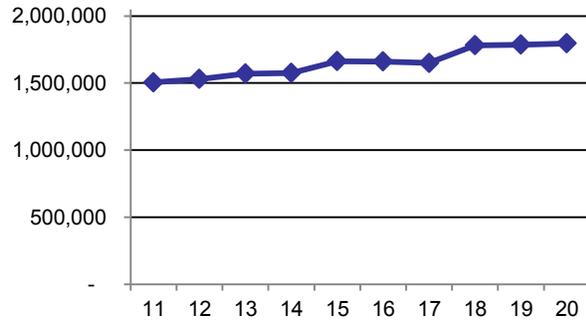


- a. **Fiscal Year 2015-2016:** FY 2015 Sales taxes increased by \$133,884 or 8% over the prior year, which is highest percentage increase in the last 10 years. FY 2016 slightly decreased by 2% from FY 2015, representing the first decrease in sales taxes since FY 2010.
- b. **Fiscal Year 2017-2018:** FY 2017 Sales tax expected to decrease by almost 1% or \$14,730 from FY 2016, based upon actual year to date receipts received. FY 2018 sales taxes expected to increase by almost 11% due to the addition of the City's new businesses.
- c. **Fiscal Years 2019 - 2020:** A slight increase of .25% in FY 2019 and .5% in FY 2020 is projected. Sales taxes continue to 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
11	1,044,716	460,475	1,505,191	
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	1,660,133		1,660,133	-0.19%
17	1,650,000		1,650,000	-0.61%
18	1,782,000		1,782,000	8.00%
19	1,786,455		1,786,455	0.25%
20	1,795,387		1,795,387	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.

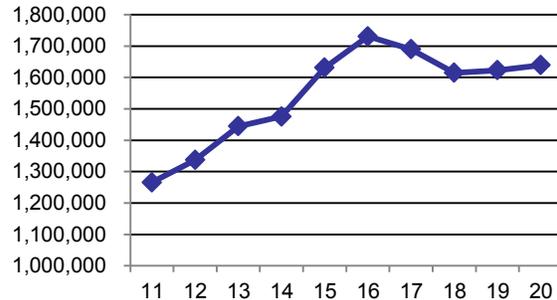
- a. **Fiscal Year 2016:** Home Rule Sales Taxes slightly decreased by \$3,112.
- b. **Fiscal Year 2017:** Decrease of \$10,133 is expected based upon year to date actual receipts.
- c. **Fiscal Year 2018:** Taxes expected to increase by 8% due to the addition of the City's new businesses.
- d. **Fiscal Years 2019 & 2020:** Home Rule Sales taxes expected to increase by .25% in FY 2019 and .5% in FY 2020.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Hotel/Motel & Extended Stay Taxes

FY	Hotel/Motel (6%)	Extended (6%)	Total	% Change
11	1,139,815	125,611	1,265,426	
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	1,626,074	105,191	1,731,265	6.14%
17	1,595,000	95,000	1,690,000	-2.38%
18	1,520,000	95,000	1,615,000	-4.44%
19	1,527,600	95,475	1,623,075	0.50%
20	1,542,876	96,430	1,639,306	1.00%

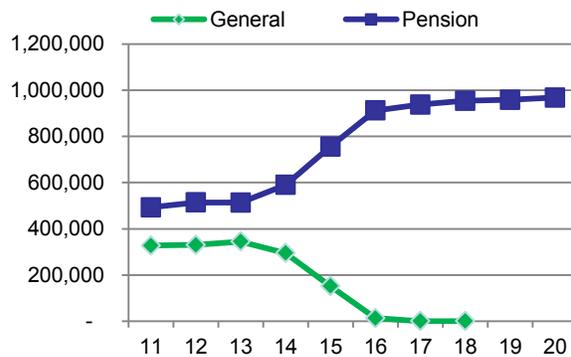


- Fiscal Years 2012 - 2016:** Hotel and Motel Taxes increased by 6% in FY 2012, 8% in FY 2013, 2% in FY 2014, 11% in FY 2015, and 6% in FY 2016.
- Fiscal Years 2017 - 2020:** Revenues are estimated to decrease by 2.4% in FY 2017 and by 4.4% in FY 2018 due to the temporary closure of the La Quinta Hotel. A fire broke out at the La Quinta Hotel in August of 2016. La Quinta is planning some major renovations at the site and will reopen in February of 2018. The FY 2016 – 2020 revenues include the 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
11	327,358	492,943	820,300	
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	13,424	912,363	925,787	2.07%
17	-	937,718	937,718	1.29%
18	-	953,924	953,924	1.73%
19	-	958,694	958,694	0.50%
20	-	968,281	968,281	1.00%



- Fiscal Year 2018:** Property taxes are estimated to increase by almost 2%. An exception to the "Property Tax Extension Limitation Law" enables the City to capture the assessed value of new construction in calculating its levy. The assessed value for the new construction was \$2.5 million for the 2016 levy. Also, the CPI for tax cap purposes was established at 7%.

The police pension actuarial recommendation exceeded what the City could levy under the Property Tax Cap for the 2015 and 2016 levies. 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.

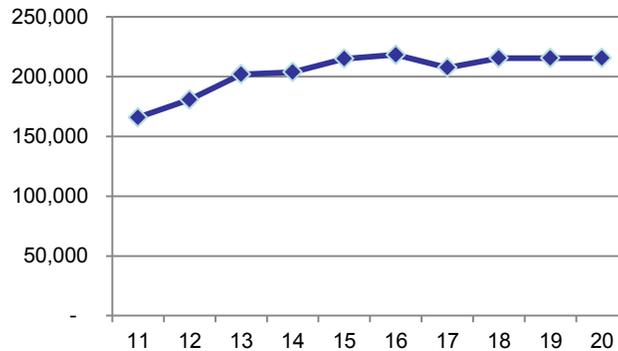
Home rule units have an unlimited ability to levy property taxes for all city services. Even though home rule units have unlimited property taxing power, the City Council has chosen to implement the Illinois Tax Cap law (which applies to non-home rule units). Accordingly, the City Council limits levy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

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Income Tax

FY	Income Tax	% Change
11	165,873	
12	180,803	9.00%
13	201,914	11.68%
14	203,794	0.93%
15	214,991	5.49%
16	218,280	1.53%
17	207,425	-4.97%
18	215,534	3.91%
19	215,534	0.00%
20	215,534	0.00%

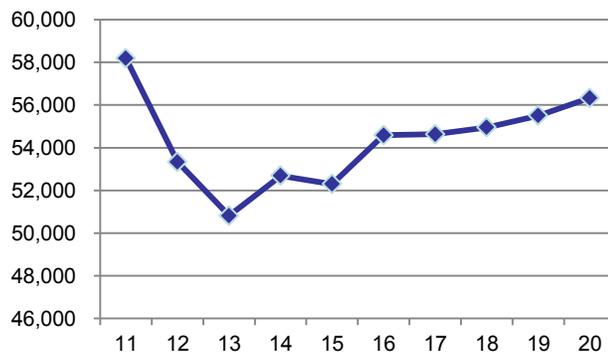


- a. **Fiscal Year 2016:** Income taxes increased by almost 1.5% over FY 2015. The per capita rate was \$102.29.
- b. **Fiscal Year 2017:** Income taxes are expected to decrease by 5%. The projected per capita rate is \$97.20.
- c. **Fiscal Years 2018-2020:** Income taxes expected to increase by 4% in FY 2018 and remain flat in FY 2019 and FY 2020.

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

Motor Fuel Tax

FY	Motor Fuel Tax	% Change
11	58,186	
12	53,332	-8.3%
13	50,816	-4.7%
14	52,684	3.7%
15	52,298	-0.7%
16	54,585	4.4%
17	54,630	0.1%
18	54,951	0.6%
19	55,501	1.0%
20	56,333	1.5%



- a. **Fiscal Years 2016:** The Motor Fuel Tax increased by 4% from the FY 2015 actual. The per capita rate was \$25.58.
- b. **Fiscal Years 2017:** Revenues projected to remain flat based upon the IML estimate of \$25.60 per capita.
- c. **Fiscal Years 2018 - 2020:** The Motor Fuel Tax allotment is estimated to remain flat in FY 2018, increase by 1% in FY 2019 and 1.5% in FY 2020.

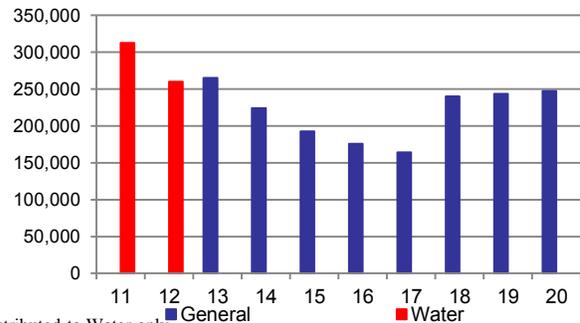
These estimated per capita rates are furnished by the Illinois Municipal League.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Off-Track Betting (OTB)

FY	General*	Water*	Total	% Change
11		312,422	312,422	
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	175,922		175,922	-8.77%
17	164,000		164,000	-6.78%
18	240,000		240,000	46.34%
19	243,600		243,600	1.50%
20	247,254		247,254	1.50%



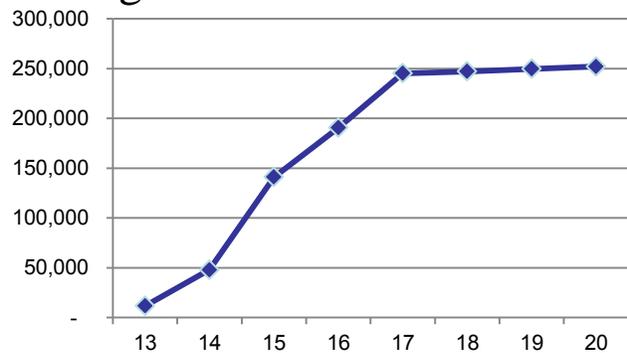
* Per Council direction, effective December 1, 2009 all OTB receipts will be distributed to Water only.
 ** OTB fees were redirected to the General Fund in FY 2013 and electrical taxes were reallocated to the Water Fund.

- a. **Fiscal Years 2016 -2017:** OTB receipts decreased by almost 9% in FY 2016 and are expected to decrease by 6.8% in FY 2017.
- b. **Fiscal Years 2018 – 2020:** Revenues expected to increase 46% due the new ownership at the OTB. Receipts are estimated to increase by 1.5% in FY 2019 and the same amount for FY 2020.

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

Video Gaming

FY	Licenses	Taxes	Total	% Change
13	5,933	5,773	11,706	NA
14	26,904	21,037	47,941	309.54%
15	33,700	107,300	141,000	194.11%
16	48,117	142,406	190,523	35.12%
17	54,108	191,000	245,108	28.65%
18	56,100	191,000	247,100	0.81%
19	56,661	192,910	249,571	1.00%
20	57,228	194,839	252,067	1.00%



- a. **Fiscal Year 2013:** The first video gaming taxes and licensing fees are received.
- b. **Fiscal Years 2014 - 2016:** Video gaming revenues increased by \$36,235 in FY 2014, \$93,059 in FY 2015, and \$49,523 in FY 2016.
- c. **Fiscal Years 2017-2020:** Video gaming revenues are expected to increase 29% in FY 2017 and \$1,992 in FY 2018. Video gaming revenues should be increase by 1% in FY 2019 and 1% in FY 2020.

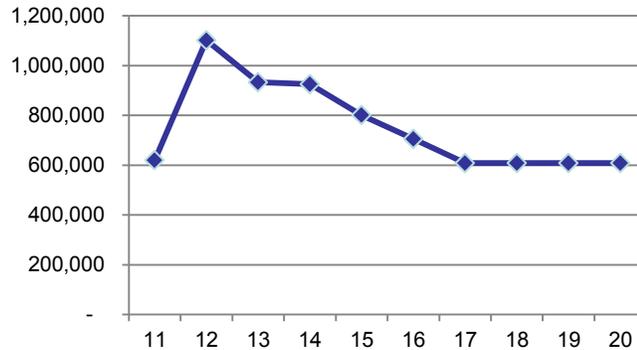
The City approved video gaming in April of 2012 and the first taxes were received in October 2012. The City assesses a \$1,000 fee per video gaming terminal and a \$100 per location license. Currently there are 11 restaurants that offer video gaming and there are a total 55 video gaming terminals within the City. The State distributes to municipalities 5% of the total net income from each terminal.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Telecommunications Tax

FY	Telecom Tax	% Change
11	620,080	
12	1,101,061	77.57%
13	932,446	-15.31%
14	924,907	-0.81%
15	800,514	-13.45%
16	705,468	-11.87%
17	608,000	-13.82%
18	608,000	0.00%
19	608,000	0.00%
20	608,000	0.00%

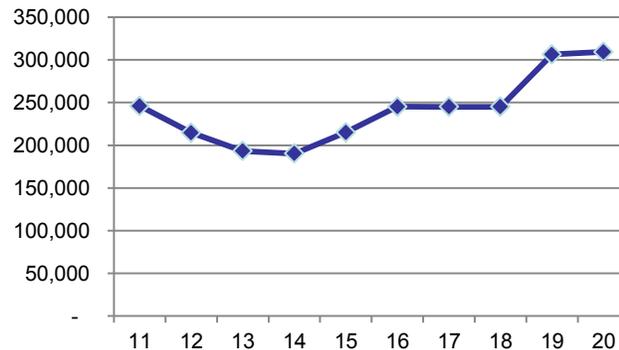


- a. **Fiscal Year 2012:** Telecommunications tax revenue increased by 78% because the State of Illinois conducted an audit and some firms were required to remit corrected returns, resulting in a one-time windfall for the City.
- b. **Fiscal Years 2016-2017:** Telecommunication taxes decreased by 12% in FY 2016 because a major provider renegotiated a contract with a large client, thereby taxes going forward will be lower. FY 2017 revenues expected to decline by almost 14% based upon actual year-to-date receipts.
- c. **Fiscal Years 2018-2020:** 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
11	245,964	
12	214,726	-12.70%
13	193,285	-9.99%
14	190,273	-1.56%
15	214,977	12.98%
16	245,137	14.03%
17	245,000	-0.06%
18	245,000	0.00%
19	306,250	25.00%
20	309,313	1.00%



- a. **Fiscal Year 2016:** Amusement Taxes increased by 14%
- b. **Fiscal Year 2017-2018:** Revenues are expected to remain flat in FY 2017 and FY 2018 based upon actual year to date receipts.
- c. **Fiscal Years 2019-2020:** Amusement taxes expected to increase by almost 25% in FY 2019 and 1% in FY 2020 due to the tax rate reverting back to the 5% rate.

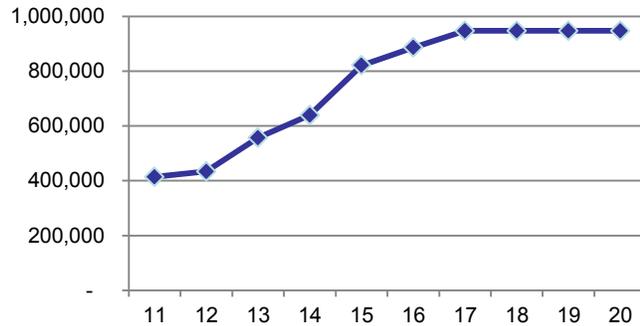
The Amusement Tax rate increased from 1% to 5% of gross receipts in November of 2008. In October of 2011, the Amusement Tax rate decreased from 5% to 4% of gross receipts . Effective April 1, 2018 the Amusement Tax rate reverts back to 5%.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

FY	Sale of Water	% Change
11	413,811	
12	433,871	4.85%
13	556,866	28.35%
14	639,206	14.79%
15	820,799	28.41%
16	886,074	7.95%
17	947,150	6.89%
18	947,150	0.00%
19	947,150	0.00%
20	947,150	0.00%

Sale of Water



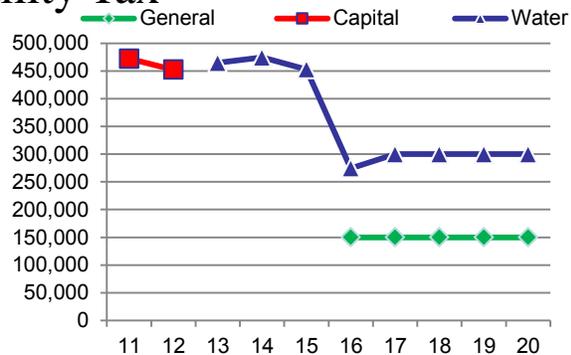
The water rate has been established to cover the cost of obtaining a monthly allotment of Lake Michigan water from the DuPage Water Commission, general water operations, but not debt service payments. In December of 2009, the Council determined to pass all future DuPage County Water Commission (DWC) 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 -2016:** Water revenues increased by almost 29% in FY 2013, 15% in FY 2014, 28% in FY 2015, and 8% in FY 2016. This higher amount is due to the increased rate charged by the City and the new water customers.
- b. **Fiscal Year 2017:** Water revenues expected to increase by almost 7%.
- c. **Fiscal Years 2018 – 2020:** Water revenues expected to level off over the next three (3) fiscal years with no major new customers anticipated.

Several new customers were acquired over the past few years including: Regency Place, Courtyard by Marriot, Butterfield's Pancake House, Joint Commission, Lincoln One, Specialty's Café, and Terra Vista Assisted Living Facility. 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
11		472,207		472,207	
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		274,371	424,371	-6.34%
17	150,000		300,000	450,000	6.04%
18	150,000		300,000	450,000	0.00%
19	150,000		300,000	450,000	0.00%
20	150,000		300,000	450,000	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

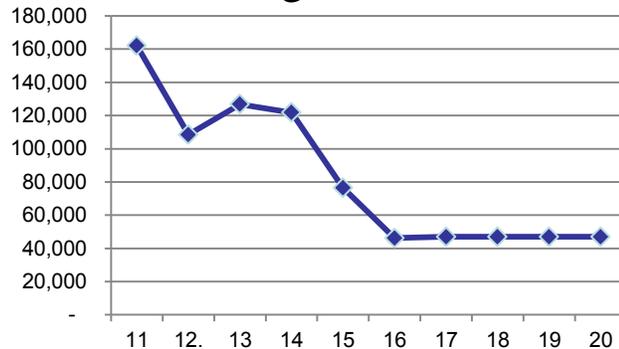
- a. **Fiscal Year 2016:** Revenues decreased by 6.3%.
- b. **Fiscal Year 2017:** Revenues are estimated to increase by 6%, based upon year to date receipts.
- c. **Fiscal Years 2018 -2020:** Revenues are estimated to remain the same with no growth expected.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Administrative Towing Fees

FY	Towing Fees	% Change
11	162,000	
12	108,500	-33.02%
13	126,788	16.86%
14	121,798	-3.94%
15	76,500	-37.19%
16	46,250	-39.54%
17	47,000	1.62%
18	47,000	0.00%
19	47,000	0.00%
20	47,000	0.00%

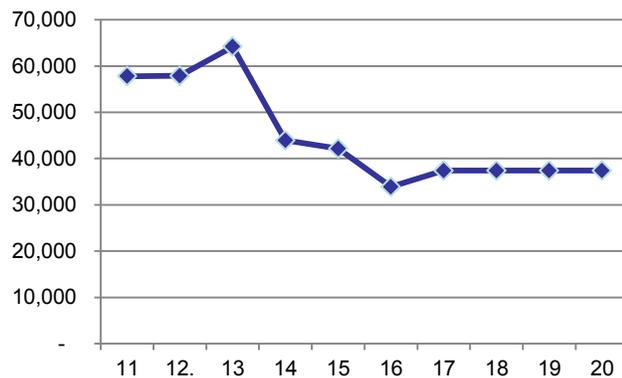


- a. **Fiscal Year 2016:** Towing fees decreased by 39%.
- b. **Fiscal Year 2017:** Towing fees estimated to increase by 1.6% based upon year-to-date receipts.
- c. **Fiscal Years 2018 – 2020:** No growth expected in towing fees.

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
11	57,771	
12	57,886	0.20%
13	64,174	10.86%
14	43,944	-31.52%
15	42,138	-4.11%
16	33,890	-19.57%
17	37,400	10.36%
18	37,400	0.00%
19	37,400	0.00%
20	37,400	0.00%



- a. **Fiscal Year 2016:** Revenues decreased by almost 20%.
- b. **Fiscal Years 2017 – 2020:** FY 2017 DUI revenue estimated to increase by 10.4% based upon year-to-date actual receipts. DUI Tech fees estimated to remain flat for FY 2018-2020.

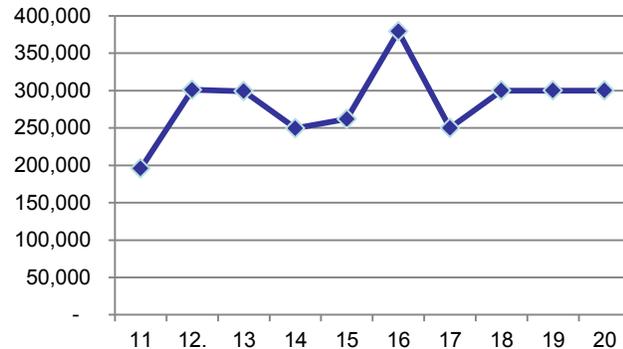
DUI Technical Fees represent monies collected from DUI court fines. These revenues must be used to purchase equipment for DUI enforcement and education. The City prosecutor handles all DUI Court cases.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Building Permits

FY	Building Permits	% Change
11	195,720	
12	301,163	53.87%
13	299,212	-0.65%
14	249,510	-16.61%
15	262,032	5.02%
16	379,181	44.71%
17	250,000	-34.07%
18	300,000	20.00%
19	300,000	0.00%
20	300,000	0.00%

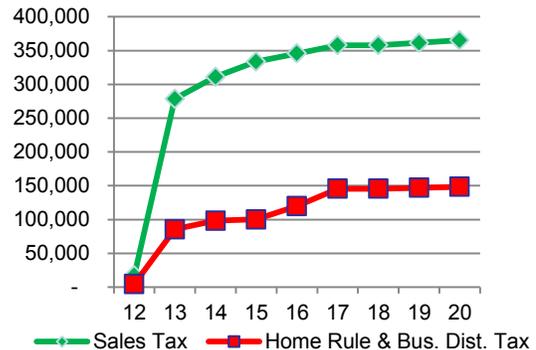


- Fiscal Years 2012 - 2014:** Building permits increased by 54% over FY 2011 due to the redevelopment of the Oakbrook Terrace Square Shopping Center, the remodeling of the Summit Center for Health, and other construction projects. Building Permits decreased by \$1,951 or almost 1% in FY 2013 and almost 17% in FY 2014.
- Fiscal Years 2015 – 2020:** Revenues increased by 5% in FY 2015 and 45% in FY 2016, representing the highest year on record. FY 2017 Building Permits are expected to decrease by 34%, while FY 2018 are estimated to increase by 20% due to some remodeling projects in the works. Building permits are expected to taper off in FY 2019-2020, 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	
13	278,668	85,695	364,363	1552.29%
14	311,022	98,303	409,325	12.34%
15	333,602	100,173	433,775	5.97%
16	345,591	119,971	465,562	7.33%
17	358,000	145,600	503,600	8.17%
18	358,000	145,600	503,600	0.00%
19	361,580	147,056	508,636	1.00%
20	365,196	148,527	513,722	1.00%



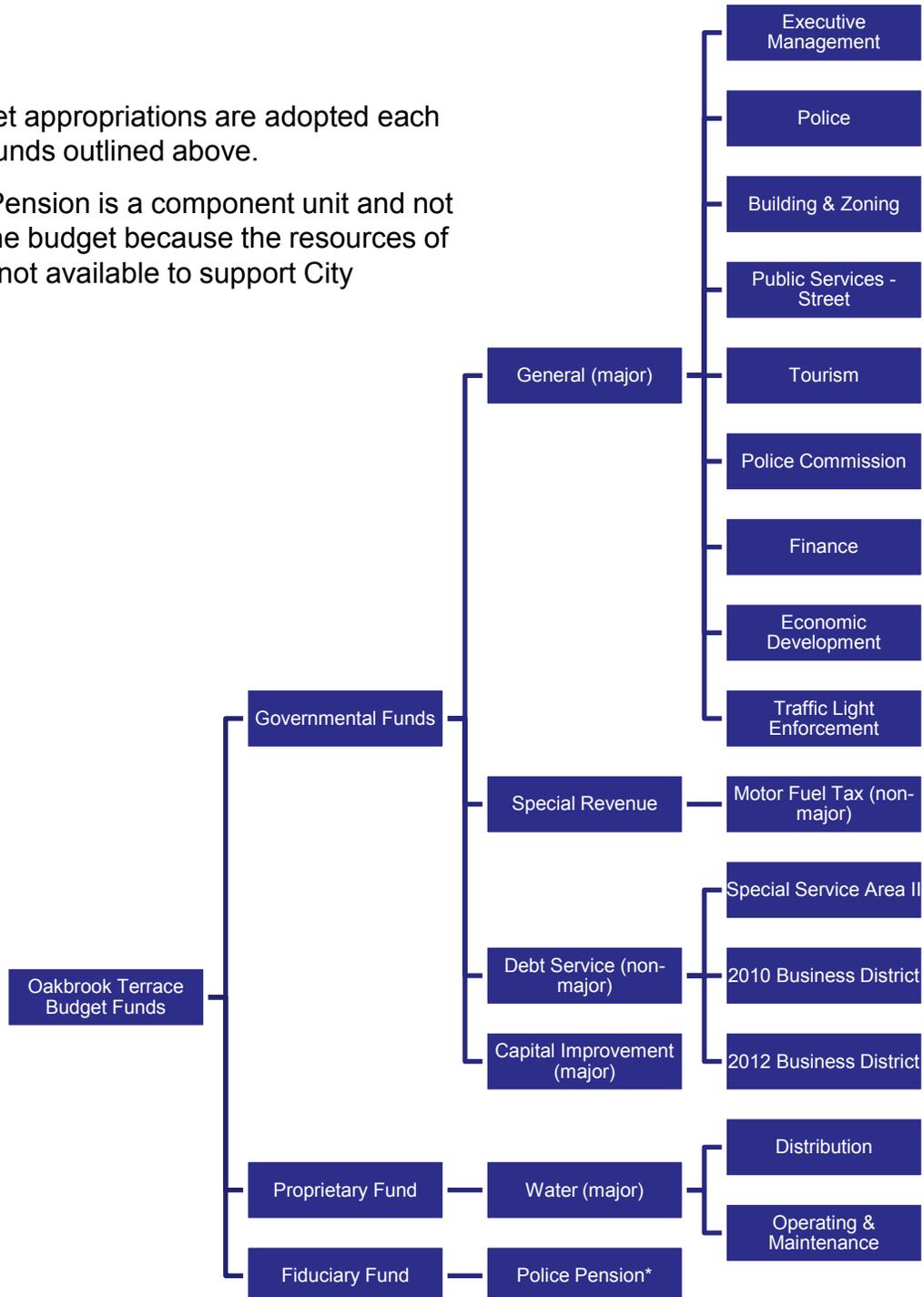
- Fiscal Years 2015 - 2016:** Total Business District taxes increased by 6% in FY 2015 and 7% in FY 2016.
- Fiscal Years 2017 - 2020:** Total Business District taxes are estimated to nominally increase by 8% in FY 2017 based upon actual year-to-date receipts. FY 2018 - FY 2020 are expected to remain relatively flat.

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

City of Oakbrook Terrace Fiscal Year 2018 Budget Fund Structure

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

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



City of Oakbrook Terrace

Organizational Matrix – Department/Function Assignment by Fund

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

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

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

The Governmental Funds are as follows:

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

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

The Proprietary Fund is as follows:

- Water Fund

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

The Fiduciary Fund is as follows:

- Police Pension Trust Fund

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

GENERAL FUND

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

DEBT SERVICE FUND

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

WATER FUND

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

MOTOR FUEL TAX FUND

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

BUSINESS DISTRICT DEBT SERVICE FUNDS

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

CAPITAL IMPROVEMENT FUND

To account for the costs of various improvements to City property, infrastructure repairs, construction of capital facilities, and the acquisition of major items of equipment. The City has additional funds, which are not budgeted, but will be included in the Comprehensive Annual Financial Report (CAFR). They are as follows:

PENSION TRUST FUND

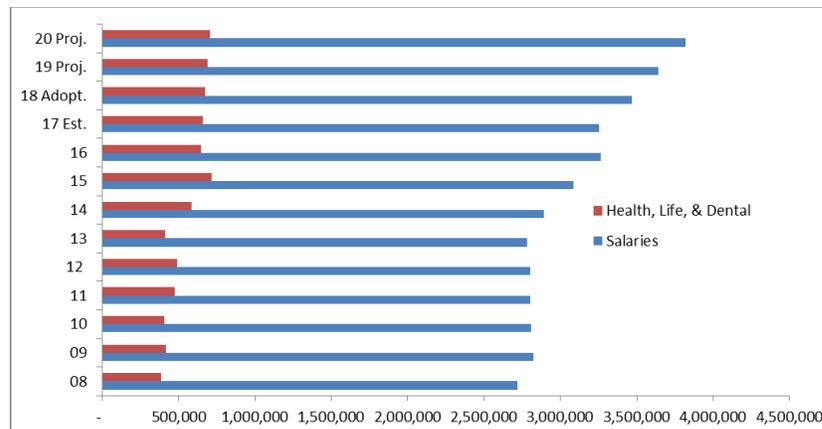
- Police Pension Fund

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

SALARY AND PERSONNEL BENEFIT COSTS

General Fund

Fiscal Year	Salaries	% Change	Health, Life, & Dental	% Change
09	2,824,323		418,400	
10	2,807,462	-0.6%	405,337	-3.1%
11	2,802,513	-0.2%	472,185	16.5%
12	2,802,161	0.0%	491,639	4.1%
13	2,782,529	-0.7%	412,823	-16.0%
14	2,889,125	3.8%	584,028	41.5%
15	3,087,258	6.9%	715,414	22.5%
16	3,265,242	5.8%	646,148	-9.7%
17 Estimated	3,255,342	-0.3%	658,249	1.9%
18 Adopted	3,466,335	6.5%	672,691	2.2%
19 Proj.	3,418,109	5.0%	691,161	5.0%
20 Proj.	3,639,652	5.0%	706,326	5.0%



The General Fund’s estimated salaries for Fiscal Year 2017 are projected to decrease by \$9,900 from the FY 2016 actual due to the elimination of the Deputy Police Chief position.

FY 2016 insurance costs decreased by \$69,266 or almost 10% from the FY 2015 actual due to the switch to a high deductible savings account plan. The City’s insurance premiums for FY 2018 increased by 2% for health and 4% for dental. FY 2018 insurance costs are estimated to increase by \$14,442 or 2%.

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 2018 to Maturity

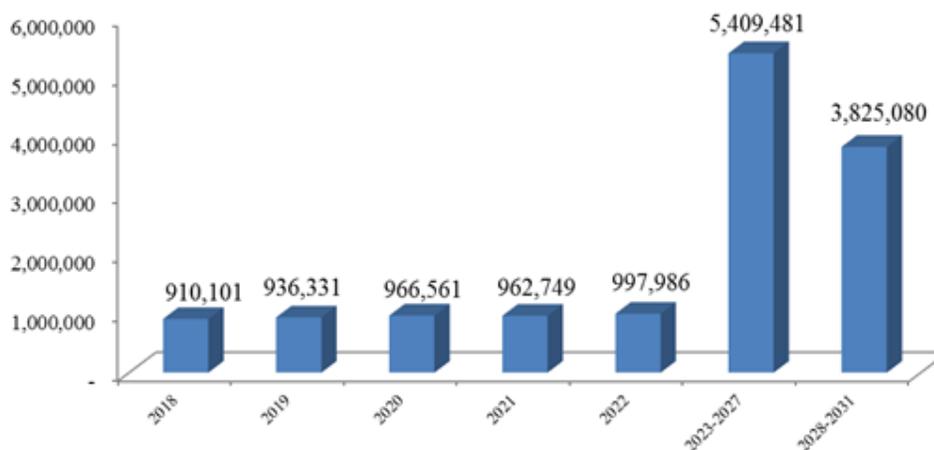
The tables and graphs below and on the next page segregate the City’s principal and interest requirements to maturity by Governmental and Business Type Activities.

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	
2018	245,000	100,350	295,000	223,486	30,000	16,265	910,101
2019	250,000	95,450	330,000	215,936	30,000	14,945	936,331
2020	260,000	90,450	360,000	207,486	35,000	13,625	966,561
2021	265,000	82,650	370,000	198,136	35,000	11,963	962,749
2022	270,000	74,700	415,000	187,986	40,000	10,300	997,986
2023-2027	1,515,000	244,350	2,720,000	738,481	170,000	21,650	5,409,481
2028-2031	705,000	32,400	2,835,000	252,680			3,825,080
Total	3,510,000	\$ 720,350	\$ 7,325,000	\$ 2,024,193	\$ 340,000	\$ 88,748	\$ 14,008,290

* Paying agent fees are not included here.

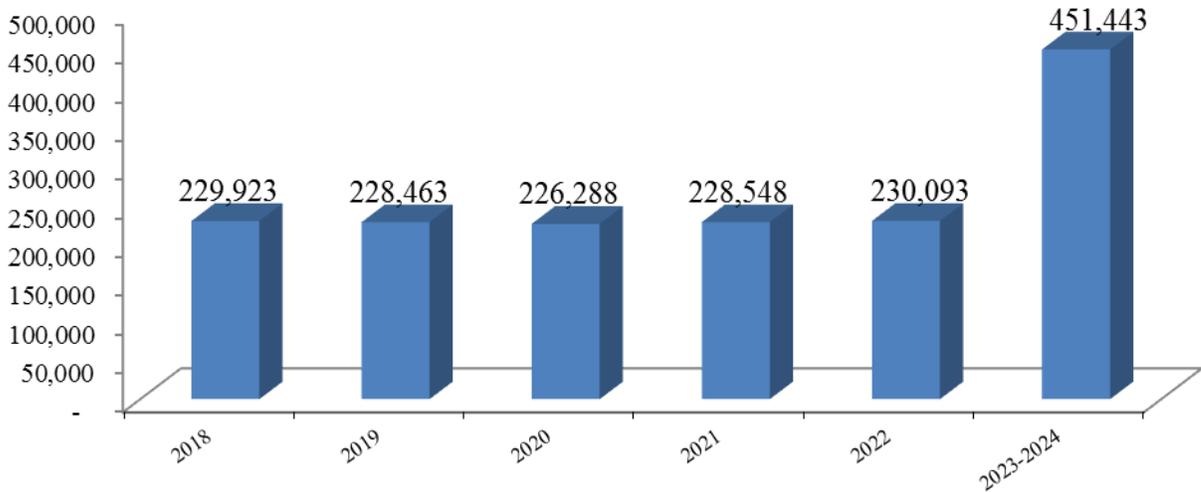
Governmental Activities Debt Service Requirements to Maturity



Business Type Activities – Principal and Interest Payments to Maturity

Fiscal Year	Water Fund		Total
	General Obligation Bonds		
	Principal	Interest	
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
2022	200,000	30,093	230,093
2023-2024	420,000	31,443	451,443
Total	\$ 1,335,000	\$ 259,755	1,594,755

Business Type Activities Debt Service Requirements to Maturity



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

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

District. Both of these bond issues received an AA rating from Standard and Poor's. These bonds mature in 2031.

- In January of 2010, the City issued \$1.33 million in general obligation debt to refinance a portion of the 2003 refunding of the Water Fund's 1997 bond series. The 2010 refinancing was completed to improve cash flow in the Water Fund. This bond issue received an AA rating from Standard and Poor's. These bonds mature in 2024.
- In 2008, the City issued \$5.0 million in general obligation debt to finance the new Public Services building. This bond issue received an A2 rating from Moody's. In May of 2013 the City refinanced the 2008 Bond Series to a lower interest rate of 2.59% and achieved over \$250,000 in cost savings. Standard and Poor's issued a rating of AA for this refinance. The refinanced portion of the bonds matures in 2029.
- In 2006, the City issued \$600,000 of special service area unlimited ad valorem special tax bonds. The purpose was to provide a connection to the City's potable water supply and distribution system for several office buildings located within the municipality. These bonds mature in 2026.

Outstanding Debt Impact's on Current Operating Costs

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

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.

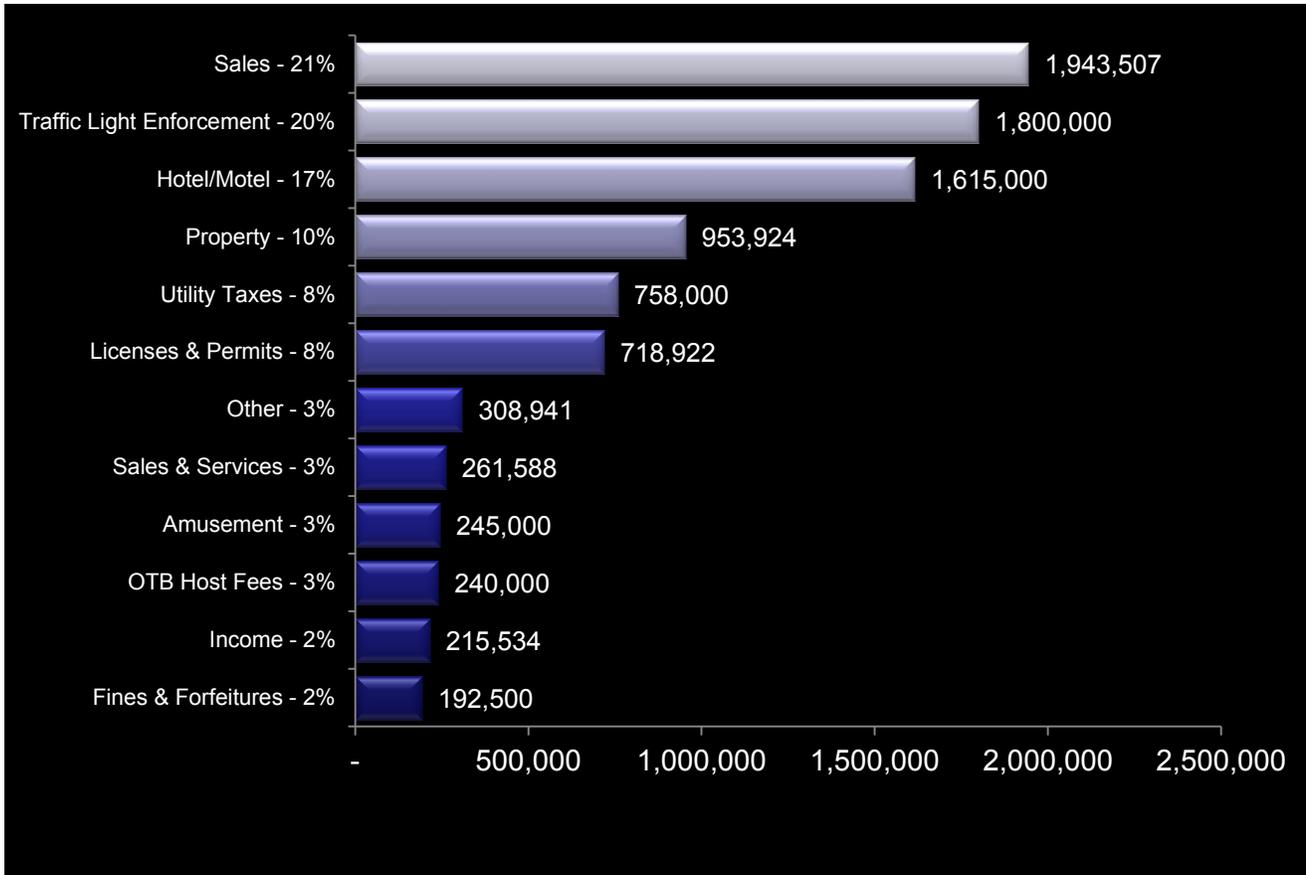
F-5 Debt Administration

- 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 2018 Revenue Sources – General Fund



Sales taxes continue to represent the City's largest revenue sources at 21% with \$1,943,507 million expected for FY 2018. Traffic Light Enforcement revenue is projected at \$1.8 million comprising 20% of total revenues. Hotel and Motel taxes are the third largest revenue source at 17% with \$1,615,000 estimated for FY 2018. Total estimated revenues for FY 2018 is \$9,252,916.

**CITY OF OAKBROOK TERRACE
CORPORATE FUND REVENUE
2017/2018 BUDGET**

	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% of Total
Taxes	\$ 3,558,300	\$ 3,598,190	\$ 3,657,985	\$ 3,500,050	\$ 3,709,421	\$ 3,709,421	40.09%
Taxes Collected by OBT	\$ 2,364,971	\$ 2,617,579	\$ 2,535,836	\$ 2,502,425	\$ 2,511,196	\$ 2,511,196	27.14%
Licenses & Permits	\$ 648,384	\$ 782,975	\$ 697,305	\$ 674,368	\$ 718,922	\$ 718,922	7.77%
Fines & Forfeitures	\$ 308,734	\$ 238,935	\$ 279,950	\$ 189,500	\$ 192,500	\$ 1,992,500	21.53%
Sales & Service	\$ 263,542	\$ 235,851	\$ 241,700	\$ 268,950	\$ 261,588	\$ 261,588	2.83%
Miscellaneous Revenue	\$ 56,693	\$ 82,217	\$ 110,071	\$ 64,756	\$ 59,289	\$ 59,289	0.64%
CORPORATE FUND TOTAL	\$ 7,200,623	\$ 7,555,745	\$ 7,522,847	\$ 7,200,049	\$ 7,452,916	\$ 9,252,916	100.00%

Taxes							
3010 - Property Taxes	\$ 151,512	\$ 13,424	\$ -	\$ -	\$ -	\$ -	0.00%
3015 - Police Pen. Prop. Taxes	\$ 755,538	\$ 912,363	\$ 934,836	\$ 937,718	\$ 953,924	\$ 953,924	10.31%
3020 - Sales Taxes	\$ 1,806,722	\$ 1,767,419	\$ 1,855,000	\$ 1,752,689	\$ 1,943,507	\$ 1,943,507	21.00%
3025 - Use Tax	\$ 44,014	\$ 49,516	\$ 50,149	\$ 51,643	\$ 53,990	\$ 53,990	0.58%
3029 - Electric Utility Tax	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	1.62%
3030 - Telecom Tax	\$ 800,514	\$ 705,468	\$ 668,000	\$ 608,000	\$ 608,000	\$ 608,000	6.57%
TOTAL	\$ 3,558,300	\$ 3,598,190	\$ 3,657,985	\$ 3,500,050	\$ 3,709,421	\$ 3,709,421	40.09%

Taxes Collected By OBT							
3110 - Income Tax	\$ 214,991	\$ 218,280	\$ 217,668	\$ 207,425	\$ 215,534	\$ 215,534	2.33%
3120 - Replacement Tax	\$ 3,345	\$ 3,022	\$ 3,480	\$ 2,826	\$ 2,662	\$ 2,662	0.03%
3130 - Road & Bridge Tax	\$ 449	\$ 2,275	\$ 2,300	\$ 2,175	\$ 2,000	\$ 2,000	0.02%
3140 - Amusement Tax	\$ 214,977	\$ 245,137	\$ 242,000	\$ 245,000	\$ 245,000	\$ 245,000	2.65%
3145 - Video Gaming	\$ 107,300	\$ 142,406	\$ 130,000	\$ 191,000	\$ 191,000	\$ 191,000	2.06%
3150 - OTB Tax	\$ 192,840	\$ 175,922	\$ 245,388	\$ 164,000	\$ 240,000	\$ 240,000	2.59%
3160 - Hotel/Motel Tax	\$ 1,549,147	\$ 1,626,074	\$ 1,620,000	\$ 1,595,000	\$ 1,520,000	\$ 1,496,000	16.17%
3160-01 Hotel Online Taxes						\$ 24,000	0.26%
3161 - Hotel/Motel Extended	\$ 81,922	\$ 105,191	\$ 75,000	\$ 95,000	\$ 95,000	\$ 95,000	1.03%
3162 - On-line Hotel Settlement	\$ -	\$ 99,272	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	\$ 2,364,971	\$ 2,617,579	\$ 2,535,836	\$ 2,502,425	\$ 2,511,196	\$ 2,511,196	27.14%

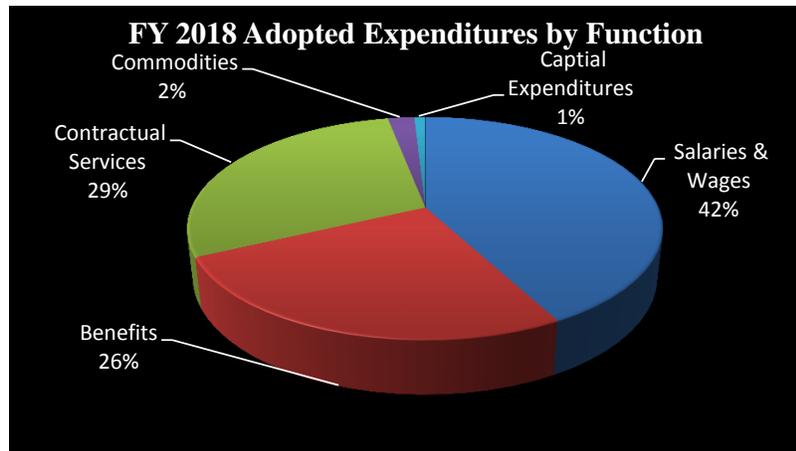
Licenses & Permits							
3210 - Liquor License	\$ 107,190	\$ 99,673	\$ 87,520	\$ 112,000	\$ 101,500	\$ 101,500	1.10%
3220 - Business Licenses	\$ 135,098	\$ 130,108	\$ 130,000	\$ 132,000	\$ 132,000	\$ 132,000	1.43%
3221 - Massage Licenses	\$ 500	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	0.02%
3222 - Bus. Registration Fee	\$ 5,100	\$ 4,475	\$ 4,500	\$ 4,200	\$ 4,200	\$ 4,200	0.05%
3223 - Contractor Reg Fee	\$ 16,750	\$ 27,450	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	0.28%
3225 - Video Gaming License	\$ 33,700	\$ 48,117	\$ 49,000	\$ 54,108	\$ 56,100	\$ 56,100	0.61%
3230 - Other Licenses	\$ 17,125	\$ 17,500	\$ 17,125	\$ 17,500	\$ 17,500	\$ 17,500	0.19%
3240 - Franchise Fees	\$ 70,789	\$ 74,946	\$ 76,560	\$ 76,560	\$ 79,622	\$ 79,622	0.86%
3310 - Building Permits	\$ 262,032	\$ 379,181	\$ 305,000	\$ 250,000	\$ 300,000	\$ 300,000	3.24%
3320 - Other Permits	\$ 100	\$ 25	\$ 100	\$ -	\$ -	\$ -	0.00%
TOTAL	\$ 648,384	\$ 782,975	\$ 697,305	\$ 674,368	\$ 718,922	\$ 718,922	7.77%

**CITY OF OAKBROOK TERRACE
CORPORATE FUND REVENUE
2017/2018 BUDGET**

	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% of Total
Fines & Forfeitures							
3410 - Tickets	\$ 11,243	\$ 10,713	\$ 12,000	\$ 9,300	\$ 9,300	\$ 9,300	0.10%
3415 - Towing Fees	\$ 76,500	\$ 46,250	\$ 62,500	\$ 47,000	\$ 47,000	\$ 47,000	0.51%
3416 - Red Light Camera Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000	19.45%
3420 - Court Fines	\$ 170,317	\$ 142,654	\$ 162,000	\$ 93,000	\$ 96,000	\$ 96,000	1.04%
3421 - Admin Adjud Fees	\$ 2,750	\$ 1,350	\$ 500	\$ 500	\$ 500	\$ 500	0.01%
3422 - Business License Penalty	\$ 1,560	\$ 1,545	\$ 1,600	\$ 1,200	\$ 1,200	\$ 1,200	0.01%
3423 - E-Citation Tickets	\$ 2,055	\$ 1,687	\$ 2,050	\$ 1,100	\$ 1,100	\$ 1,100	0.01%
3425 - DUI Tech Fees	\$ 42,138	\$ 33,890	\$ 38,800	\$ 37,400	\$ 37,400	\$ 37,400	0.40%
3451 - State Forfeiture	\$ 2,171	\$ 847	\$ 500	\$ -	\$ -	\$ -	0.00%
TOTAL	\$ 308,734	\$ 238,935	\$ 279,950	\$ 189,500	\$ 192,500	\$ 1,992,500	21.53%
Sales & Service							
3520 - Library Fees	\$ 4,331	\$ 3,511	\$ 4,500	\$ 4,000	\$ 4,000	\$ 4,000	0.04%
3525 - Rental Inspection Fees	\$ 6,750	\$ 7,450	\$ 13,000	\$ 13,250	\$ 12,750	\$ 12,750	0.14%
3526 - Rental Inspection Penalties	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	0.00%
3530 - Zoning Fees	\$ 52,767	\$ 13,497	\$ 11,000	\$ 50,000	\$ 30,000	\$ 30,000	0.32%
3540 - Report Fees	\$ 1,545	\$ 1,790	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.02%
3560 - Charges for Services	\$ 5,060	\$ 3,860	\$ 5,000	\$ 4,000	\$ 4,000	\$ 4,000	0.04%
3561 - Digital Sign Fees	\$ 90,000	\$ 97,500	\$ 90,000	\$ 82,500	\$ 90,000	\$ 90,000	0.97%
3570 - Antenna Income	\$ 103,088	\$ 108,243	\$ 113,700	\$ 113,700	\$ 119,338	\$ 119,338	1.29%
TOTAL	\$ 263,542	\$ 235,851	\$ 241,700	\$ 268,950	\$ 261,588	\$ 261,588	2.83%
Miscellaneous Revenue							
3625 - Recreation Fees	\$ 470	\$ 410	\$ 500	\$ 450	\$ 450	\$ 450	0.00%
3635 - Auction Proceeds	\$ 900	\$ 2,650	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0.02%
3650 - Investment Income	\$ 12,908	\$ 20,949	\$ 18,000	\$ 13,000	\$ 14,000	\$ 14,000	0.15%
3660 - Misc Revenue	\$ 7,644	\$ 36,366	\$ 7,500	\$ 23,000	\$ 18,000	\$ 18,000	0.19%
3661 - July 4 Sponsor	\$ 19,550	\$ 18,750	\$ 20,000	\$ 16,750	\$ 18,000	\$ 18,000	0.19%
3662 - Best Pract. Mgmt. Fee	\$ 2,047	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
3663 - Dept. of Just. Vest	\$ 2,426	\$ 338	\$ -	\$ 1,096	\$ 1,096	\$ 1,096	0.01%
3665 - IL Safe Highway Reim	\$ 10,747	\$ -	\$ -	\$ 5,556	\$ -	\$ -	0.00%
3666 - IPRF Safety Grant	\$ -	\$ 2,754	\$ 4,900	\$ 4,904	\$ 5,743	\$ 5,743	0.06%
3680 - Fund Transfers	\$ -	\$ -	\$ 57,171	\$ -	\$ -	\$ -	0.00%
TOTAL	\$ 56,693	\$ 82,217	\$ 110,071	\$ 64,756	\$ 59,289	\$ 59,289	0.64%
FUND TOTAL	\$ 7,200,623	\$ 7,555,745	\$ 7,522,847	\$ 7,200,049	\$ 7,452,916	\$ 9,252,916	100.00%

**Expenditures by Department/Function for
General Fund Operating Proposed Budget
2017-2018 Budget**

	Salaries & Wages	Other Personnel Benefits	Contractual Services	Commodities	Capital Expenditures	Total	% of Total
Executive Management	\$ 442,389	\$ 131,946	\$ 378,809	\$ 9,200	\$ -	\$ 962,344	11.4%
Police Department	2,396,973	1,786,229	377,317	85,878	75,222	4,721,620	56.1%
Building & Zoning	271,188	101,355	119,150	4,900	-	496,593	5.9%
Streets Division	283,702	113,572	151,126	58,150	-	606,549	7.2%
Tourism	-	-	165,283	-	-	165,283	2.0%
Police Commission	4,500	350	10,675	610	-	16,135	0.2%
Finance Department	67,584	25,230	263,700	19,700	-	376,214	4.5%
Economic Development	-	-	189,000	-	-	189,000	2.2%
Traffic Light Enforcement	78,000	16,211	781,520	3,000	-	878,731	10.4%
TOTAL	\$ 3,544,336	\$ 2,174,893	\$ 2,436,580	\$ 181,438	\$ 75,222	\$ 8,412,469	100%



Salaries & Other Personnel Benefits combined represent 68% of all expenditures for the General Fund's Adopted FY 2018 Budget.

HISTORICAL DATA BY FUNCTION

	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Adopted 17/18	% Change from FY 2017 Est.
Salaries & Wages	\$ 3,087,258	\$ 3,265,242	\$ 3,417,929	\$ 3,255,342	\$ 3,544,336	8.9%
Other Personnel Benefits	1,843,792	1,957,145	2,142,938	2,056,645	2,174,893	5.7%
Contractual Services	1,602,457	1,574,806	1,706,147	1,652,712	2,436,580	47.4%
Commodities & Other	176,757	214,026	183,660	163,179	181,438	11.2%
Capital Expenditures	61,132	16,908	72,172	72,172	75,222	4.2%
TOTAL	\$ 6,771,394	\$ 7,028,125	\$ 7,522,846	\$ 7,200,049	\$ 8,412,469	16.8%
Percentage Change (%)	4.07%	3.79%	7.04%	2.4%	16.8%	

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**

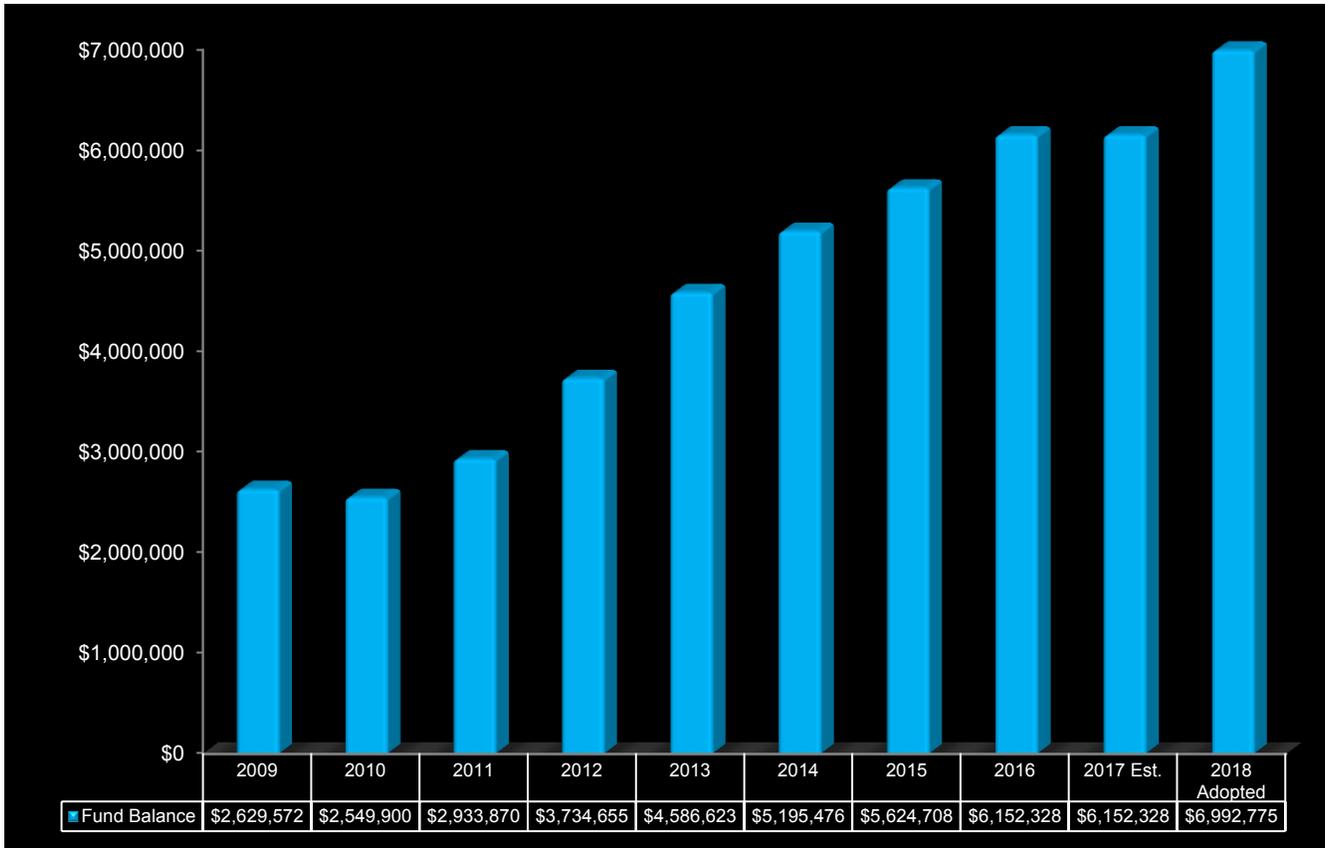
	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change from FY 17 Estimate
REVENUE							
Taxes	\$ 3,558,300	\$ 3,598,190	\$ 3,657,985	\$ 3,500,050	\$ 3,709,421	\$ 3,709,421	6.0%
Taxes Collected by OBT	2,364,971	2,617,579	2,535,836	2,502,425	2,511,196	2,511,196	0.4%
Licenses and Permits	648,384	782,975	697,305	674,368	718,922	718,922	6.6%
Fines and Forfeits	308,734	238,935	279,950	189,500	192,500	1,992,500	951.5%
Sales and Services	263,542	235,851	241,700	268,950	261,588	261,588	-2.7%
Miscellaneous	56,693	82,217	52,900	64,756	59,289	59,289	-8.4%
Fund Balance Transfer In - Police Pension		-	57,171	-	-		DNA
TOTAL	\$ 7,200,624	\$ 7,555,747	\$ 7,522,847	\$ 7,200,049	\$ 7,452,916	\$ 9,252,916	28.5%
EXPENDITURES							
Executive Management	\$ 791,492	\$ 818,505	\$ 852,310	\$ 868,212	\$ 952,005	\$ 962,344	10.8%
Police Department	4,183,571	4,444,424	4,724,387	4,556,478	4,708,289	4,721,620	3.6%
Building and Zoning	421,168	437,233	467,115	421,217	434,269	496,593	17.9%
Streets Division	582,589	543,199	592,820	575,541	598,715	606,549	5.4%
Tourism	201,514	168,872	169,116	167,383	165,283	165,283	-1.3%
Police Commission	8,688	15,050	14,135	11,798	16,135	16,135	36.8%
Finance	413,626	423,967	510,464	409,073	389,220	376,214	-8.0%
Economic Development	168,746	176,877	192,500	190,347	189,000	189,000	-0.7%
Traffic Light Enforcement					878,731	878,731	DNA
TOTAL	\$ 6,771,394	\$ 7,028,127	\$ 7,522,847	\$ 7,200,049	\$ 7,452,916	\$ 8,412,469	16.8%
Excess(Deficiency) of Revenues over Expenditures	\$ 429,230	\$ 527,620	\$ -	\$ -	\$ -	\$ 840,447	DNA
REVENUE							
May 1	\$ 5,195,478	\$ 5,624,708	\$ 6,152,328	\$ 6,152,328	\$ 6,152,328	\$ 6,152,328	0.0%
April 30	\$ 5,624,708	\$ 6,152,328	\$ 6,152,328	\$ 6,152,328	\$ 6,152,328	\$ 6,992,775	13.7%

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

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

General Fund

Fund Balance – Increase/Decrease from Prior Year

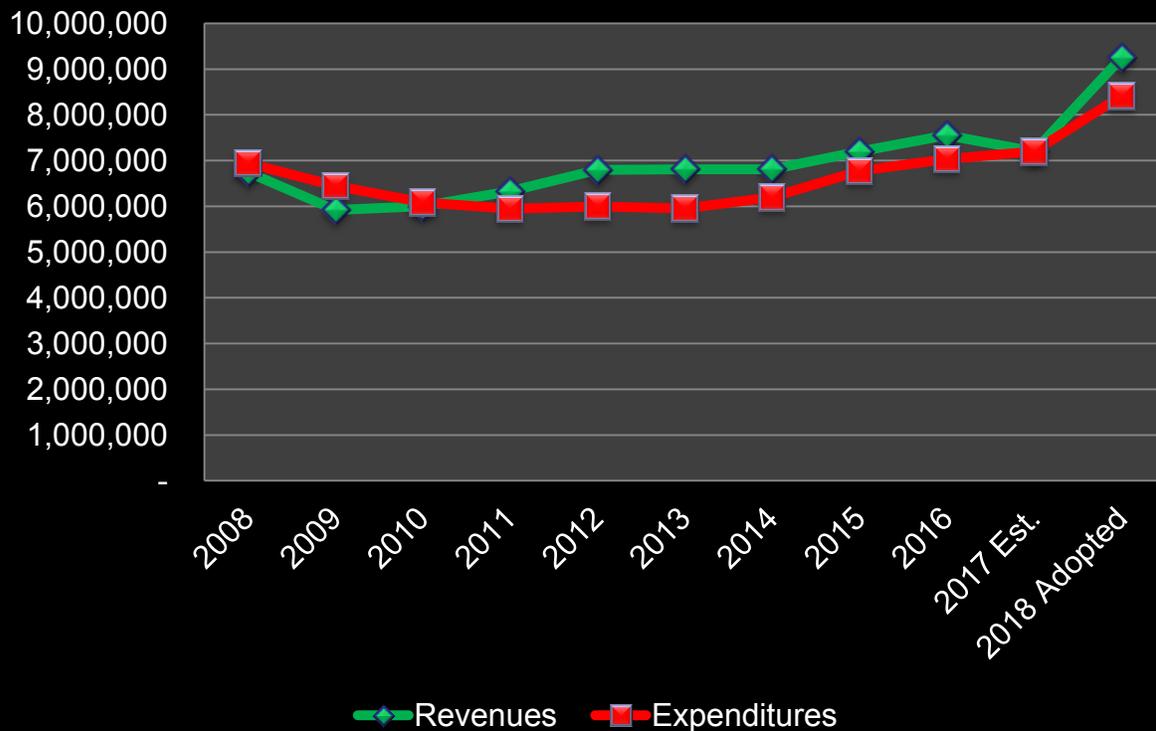


The FY 2016 General Fund's fund balance increased 9.4% or \$527,620 from FY 2015. The FY 2016 fund balance was \$6,152,328 of which \$5,819,950 was unassigned meaning this amount was not restricted, committed, or assigned to a specific purpose. Of the remaining fund balance, \$232,680 was non-spendable for stormwater, prepaids, and inventories, while \$99,694 was restricted for DUI equipment uses.

No growth in fund balance is projected for FY 2017, while in FY 2018 fund balance is expected to increase by \$840,447.

FY	Fund Balance	Surplus / Deficit	% Change
08/09 Actual	2,629,572		
09/10 Actual	2,549,900	(79,672)	-3.0%
10/11 Actual	2,933,870	383,970	15.1%
11/12 Actual	3,734,655	800,785	27.3%
12/13 Actual	4,586,623	851,968	22.8%
13/14 Actual	5,195,476	608,853	13.3%
14/15 Actual	5,624,708	429,232	8.3%
15/16 Actual	6,152,328	527,620	9.4%
16/17 Est.	6,152,328	-	0.0%
16/17 Adopted	6,992,775	840,447	13.7%

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, \$429,230 in FY 2015, and \$527,620 in FY 2016. For FY 2017 revenues and expenditures are equal with no surplus anticipated. However for FY 2018, a surplus of \$840,447 is anticipated.

Fiscal Year	Revenues	Expenditures	Surplus (Deficit)
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	7,555,747	7,028,127	527,620
2017 Est.	7,200,049	7,200,049	-
2018 Adopted	9,252,916	8,412,469	840,447

Executive Management

CITY OF OAKBROOK TERRACE
EXECUTIVE MANAGEMENT (INCLUDES SPECIAL EVENTS)
2017/2018 BUDGET
01-01

	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Salaries & Wages	\$ 293,732	\$ 361,944	\$ 363,531	\$ 392,592	\$ 433,997	\$ 442,389	21.7%	12.7%
Other Personnel Benefits	\$ 124,419	\$ 122,839	\$ 130,972	\$ 118,925	\$ 129,999	\$ 131,946	0.7%	10.9%
Contractual Services	\$ 358,784	\$ 326,642	\$ 347,257	\$ 346,185	\$ 378,809	\$ 378,809	9.1%	9.4%
Commodities	\$ 14,558	\$ 7,079	\$ 10,550	\$ 10,510	\$ 9,200	\$ 9,200	-12.8%	-12.5%
DEPARTMENT TOTAL	\$ 791,492	\$ 818,505	\$ 852,310	\$ 868,212	\$ 952,005	\$ 962,344	12.9%	10.8%

Salaries & Wages								
4110 - Full-time	\$ 185,810	\$ 229,773	\$ 270,634	\$ 284,500	\$ 335,676	\$ 344,068	27.1%	20.9%
4120 - Overtime	\$ -	\$ 104	\$ -	\$ -	\$ -	\$ -	DNA	DNA
4130 - Part-time Regular	\$ 43,061	\$ 54,174	\$ 12,497	\$ 26,200	\$ -	\$ -	-100.0%	-100.0%
4140 - Part-time Other	\$ 55,250	\$ 67,750	\$ 69,500	\$ 69,500	\$ 85,500	\$ 85,500	23.0%	23.0%
4151 - Police - Special Events	\$ 3,410	\$ 4,154	\$ 4,200	\$ 4,592	\$ 4,821	\$ 4,821	14.8%	5.0%
4155 - Public Srv - Special Events	\$ 2,910	\$ 2,852	\$ 3,100	\$ 4,000	\$ 4,200	\$ 4,200	35.5%	5.0%
4156- Sick Pay Incentive	\$ 2,450	\$ 2,300	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	0.0%	0.0%
4157 - Admin Special Events	\$ 841	\$ 837	\$ 1,000	\$ 1,200	\$ 1,200	\$ 1,200	20.0%	0.0%
TOTAL	\$ 293,732	\$ 361,944	\$ 363,531	\$ 392,592	\$ 433,997	\$ 442,389	21.7%	12.7%

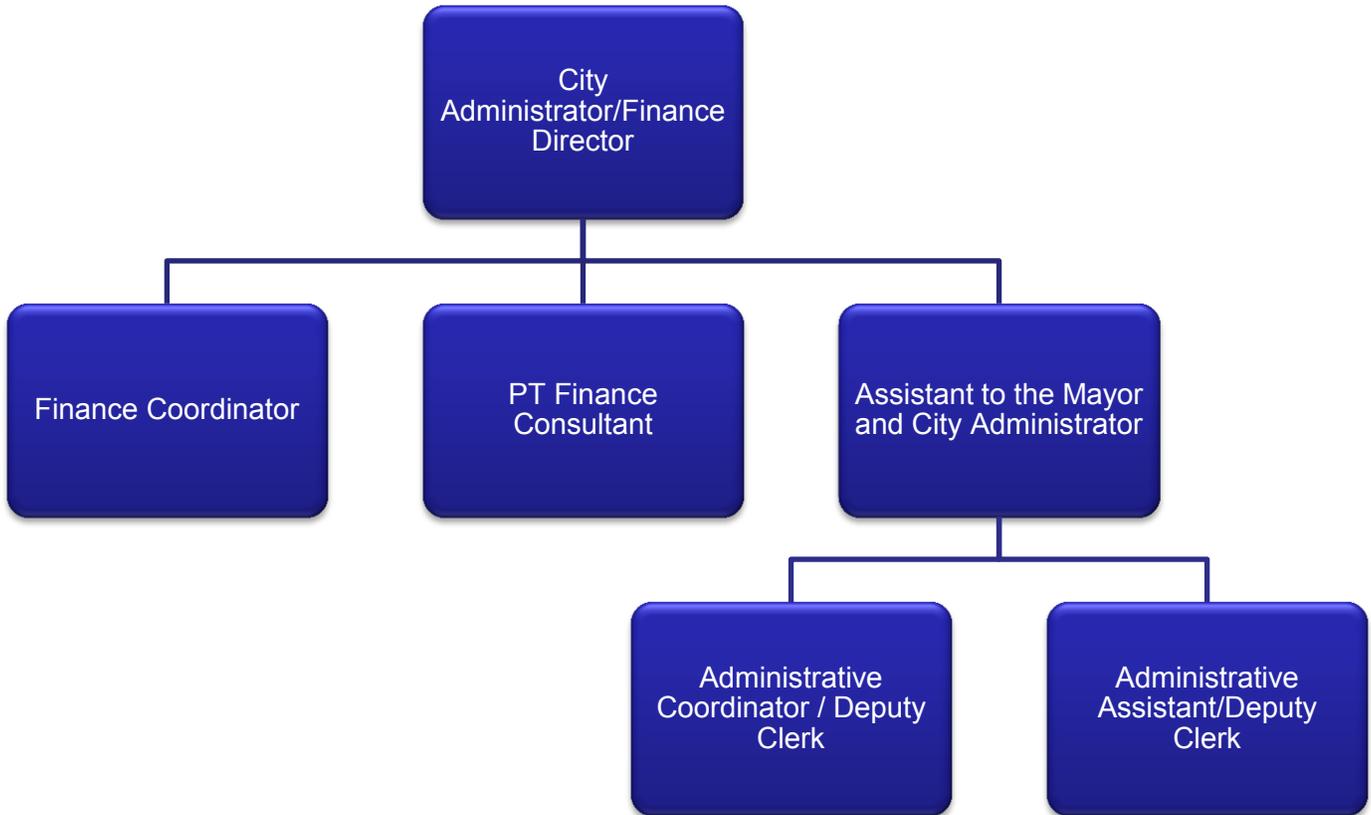
Other Personnel Benefits								
4510 - IMRF	\$ 29,184	\$ 34,053	\$ 40,350	\$ 39,500	\$ 45,656	\$ 46,797	16.0%	18.5%
4520 - FICA	\$ 21,134	\$ 24,295	\$ 27,963	\$ 28,029	\$ 32,220	\$ 33,026	18.1%	17.8%
4530 - Health Insurance	\$ 62,645	\$ 50,500	\$ 48,208	\$ 40,268	\$ 41,073	\$ 41,073	-14.8%	2.0%
4531 - H.S.A. Contribution	\$ 5,625	\$ 9,025	\$ 9,150	\$ 6,800	\$ 6,800	\$ 6,800	-25.7%	0.0%
4540 - Dental Insurance	\$ 3,941	\$ 3,215	\$ 2,624	\$ 2,220	\$ 3,124	\$ 3,124	19.1%	40.7%
4550 - Life Insurance	\$ 769	\$ 799	\$ 1,200	\$ 631	\$ 770	\$ 770	-35.8%	22.0%
4570 - Unemployment Ins	\$ 1,122	\$ 953	\$ 1,478	\$ 1,477	\$ 356	\$ 356	-75.9%	-75.9%
TOTAL	\$ 124,419	\$ 122,839	\$ 130,972	\$ 118,925	\$ 129,999	\$ 131,946	0.7%	10.9%

Contractual Services								
5600 - Professional/Technical	\$ 5,700	\$ 1,096	\$ 500	\$ -	\$ 500	\$ 500	0.0%	DNA
5601 - Codification	\$ 6,630	\$ 4,208	\$ 6,700	\$ 4,250	\$ 4,200	\$ 4,200	-37.3%	-1.2%
5602 - Minute Transcription Svcs	\$ 2,564	\$ 2,520	\$ 2,800	\$ 2,500	\$ 2,600	\$ 2,600	-7.1%	4.0%
5603 - Lobbying Services	\$ 30,000	\$ 6,000	\$ -	\$ 9,000	\$ -	\$ -	DNA	-100.0%
5604 - City Engineer	\$ 165	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5605 - Training/Conferences	\$ 198	\$ -	\$ 500	\$ -	\$ 500	\$ 500	0.0%	DNA
5610 - Membership/Assoc Fees	\$ 9,832	\$ 5,376	\$ 6,000	\$ 7,487	\$ 6,325	\$ 6,325	5.4%	-15.5%
5615 - Meetings	\$ 825	\$ 1,239	\$ 1,000	\$ 500	\$ 500	\$ 500	-50.0%	0.0%
5625 - Terrace Leaves Newsletter	\$ 19,664	\$ 20,590	\$ 20,700	\$ 20,464	\$ 20,944	\$ 20,944	1.2%	2.3%
5650 - Physical Exams	\$ -	\$ -	\$ -	\$ 65	\$ -	\$ -	DNA	-100.0%
5651 - Employee Assistance Program	\$ 3,508	\$ 3,613	\$ 3,757	\$ 350	\$ 350	\$ 350	-90.7%	0.0%
5655 - Equipment Lease & Rental	\$ 547	\$ 321	\$ 400	\$ 321	\$ 400	\$ 400	0.0%	24.6%
5660 - Equipment Maint & Repair	\$ 3,756	\$ 3,950	\$ 3,050	\$ 2,300	\$ 3,000	\$ 3,000	-1.6%	30.4%
5663 - Vehicle Maint. & Repair	\$ 137	\$ 579	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.0%	DNA
5665 - Telephone Service	\$ 9,254	\$ 5,933	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	0.0%

**CITY OF OAKBROOK TERRACE
EXECUTIVE MANAGEMENT (INCLUDES SPECIAL EVENTS)
2017/2018 BUDGET
01-01**

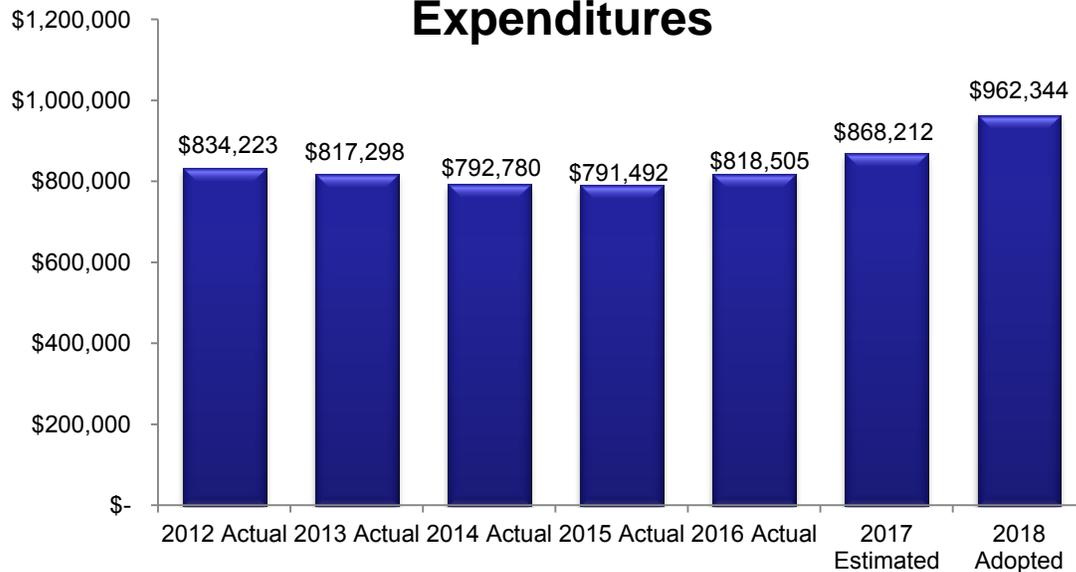
	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Contractual Services Continued								
5668 - Communications	\$ 1,589	\$ 2,359	\$ 2,100	\$ 4,400	\$ 4,400	\$ 4,400	109.5%	0.0%
5671 - General Legal Services	\$ 71,471	\$ 50,172	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	0.0%	0.0%
5672 - Prosecutions	\$ 69,776	\$ 66,884	70,000	67,000	70,000	70,000	0.0%	4.5%
5673 - Litigation	\$ 17	\$ 170	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.0%	0.0%
5673-01 Online Hotel Settlement	\$ -	\$ 47,487	\$ -	\$ 8,900	\$ 9,000	\$ 9,000	DNA	1.1%
5674 - Labor Relations	\$ 19,554	\$ 7,026	\$ 4,000	\$ 7,000	\$ 30,000	\$ 30,000	650.0%	328.6%
5675 - Admin Hearing Services	\$ 4,803	\$ 4,395	\$ 6,000	\$ 3,800	\$ 5,000	\$ 5,000	-16.7%	31.6%
5677 - Contingency	\$ -	\$ -	\$ 10,000	\$ 1,647	\$ 5,000	\$ 5,000	-50.0%	203.6%
5700 - Public Information	\$ 710	\$ 550	\$ 900	\$ 1,200	\$ 1,200	\$ 1,200	33.3%	0.0%
5780 - Special Events Programming	\$ 11,611	\$ 11,289	\$ 12,400	\$ 12,000	\$ 17,350	\$ 17,350	39.9%	44.6%
5781- July 4th	\$ 64,817	\$ 62,403	\$ 64,450	\$ 65,001	\$ 68,540	\$ 68,540	6.3%	5.4%
5785 - Library Services	\$ 21,658	\$ 18,484	\$ 22,000	\$ 19,000	\$ 19,000	\$ 19,000	-13.6%	0.0%
TOTAL	\$ 358,784	\$ 326,642	\$ 347,257	\$ 346,185	\$ 378,809	\$ 378,809	9.1%	9.4%
Commodities								
6110 - Books & Publications	\$ 773	\$ 623	\$ 800	\$ 300	\$ 500	\$ 500	-37.5%	66.7%
6120 - Office Supplies	\$ 1,836	\$ 680	\$ 2,000	\$ 2,300	\$ 2,000	\$ 2,000	0.0%	-13.0%
6125- Office Furniture	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6130 - Supplies	\$ 5,548	\$ 3,419	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	0.0%	0.0%
6150 - Software	\$ 243	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6151 - Hardware	\$ 3,089	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ -	-100.0%	-100.0%
6165 - Recognition	\$ 1,519	\$ 826	\$ 1,500	\$ 1,510	\$ 1,500	\$ 1,500	0.0%	-0.7%
6170 - Postage	\$ 849	\$ 1,532	\$ 850	\$ 1,000	\$ 1,000	\$ 1,000	17.6%	0.0%
TOTAL	\$ 14,558	\$ 7,079	\$ 10,550	\$ 10,510	\$ 9,200	\$ 9,200	-12.8%	-12.5%
TOTAL	\$ 791,492	\$ 818,505	\$ 852,310	\$ 868,212	\$ 952,005	\$ 962,344	12.9%	10.8%

Administration / Finance Departments
Organization Chart
Fiscal Year Ended April 30, 2018

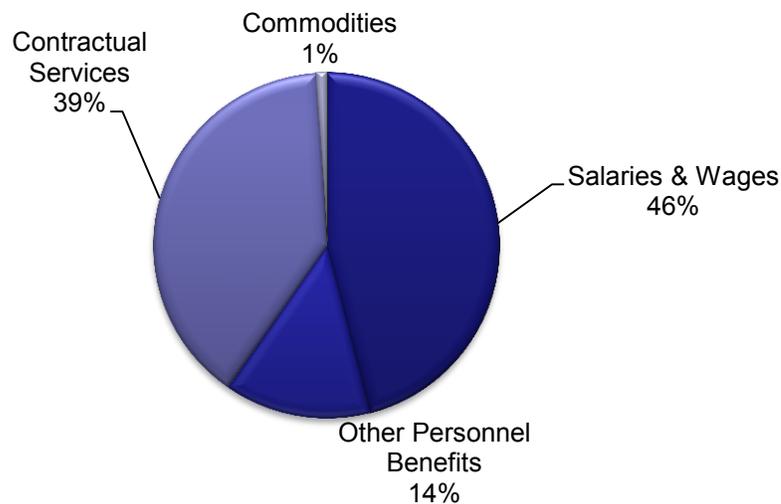


Executive Management

Executive Management Historical Expenditures



Contractual Services Represent 39% of Adopted Budget



The FY 2018 Executive Management budget increased by \$94,132 or 10.8% over the FY 2017 estimate. The increase in FY 2018 is due to higher salaries, benefits, and contractual services than in FY 2017.

EXECUTIVE MANAGEMENT DEPARTMENT

MISSION STATEMENT

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

GOALS

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

FY 2016-2017 ACCOMPLISHMENTS

1. Continually updated the Council on the progress of the 2013-2015 Goals and Objectives Plan.
2. Oversee the completion of the partial City Hall remodel - **Level 1 Goal #1.8.**
3. Supervised the July 4th festivities including the provision of 534 consumed meals, raffle, fireworks, concert, inflatables, and variety artists.
4. Worked with developers to bring eight (8) new businesses to the City including: Hassett Express (May 2016), Pony Up Pub (August 2016), Terra Vista Assisted Living Facility



(October 2016), En Fuego Mexican Grill (October 2016), Mathnasium (January 2017), Party City (March 2017), Metro PCS (April 2017), and Dunkin Donuts on Butterfield Road (April 2017) – **Level 1 Goal #1.1.**

5. Hosted the first annual fall festival with approximately 50 participants in attendance.
6. Hosted an open forum updating residents about the improved rental and housing program on January 24, 2017 with approximately 50 residents in attendance.
7. Received \$16,750 in corporate sponsorships for the July 4th activities.



8. Coordinated the Holiday Party with 77 children attending.
9. Organized the spring kite fly and egg hunt.
10. Assisted in the publication of the City's newsletter, *Terrace Leaves*, which was published six (6) times during the year.
11. Monitored the development of the Oakbrook Terrace Square Shopping Center- **Level 1 Goal #1.3**.
12. Continual monitoring of the video gaming licensing program resulting in ten (11) location licenses and a total of 55 machines.

13. Worked with Hawthorne Race Track on an economic incentive agreement for the extensive remodeling of the City's Off-Track Betting (OTB) Facility. The City abated \$75,000 in OTB host fees to offset some of the renovation costs.
14. The City installed three (3) new welcome signs.
15. Renewed the City's risk management insurance with only a \$2,600 increase in property and casualty insurance and a \$156 decrease in workers compensation insurance.



FY 2017-2018 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.

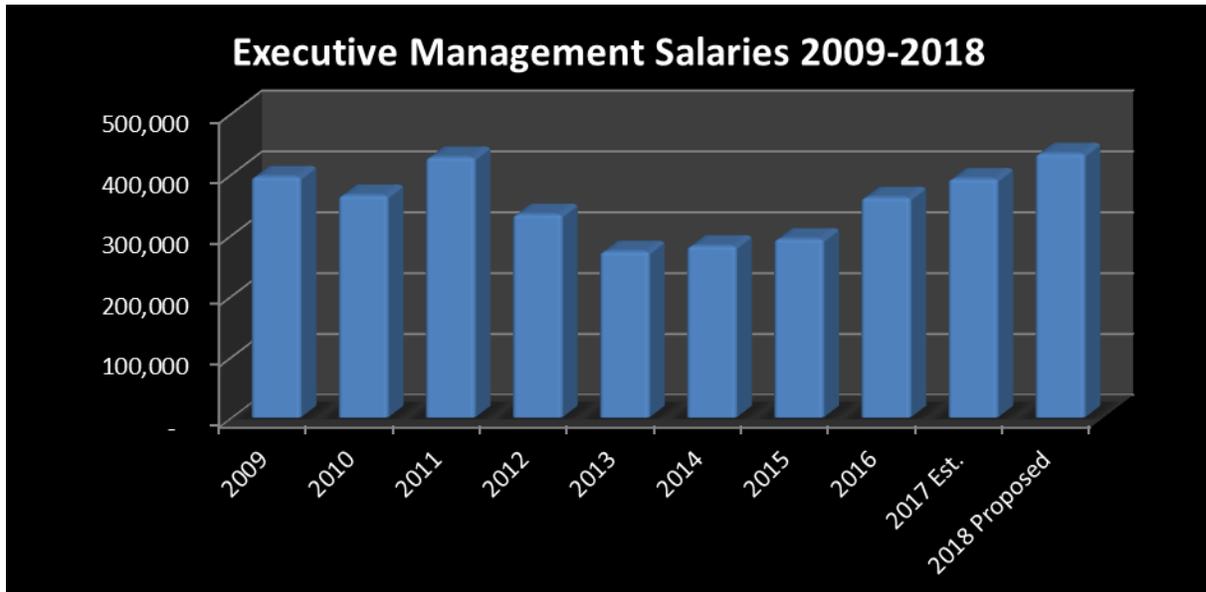
- Gather information for the *Terrace Leaves*, Cable Channel, and the Oakbrook Terrace Web Page. Schedule volunteers to help with different community events. Make contacts at businesses to gain volunteers.
- Coordinate the planning of all City special events including the July 4th Celebration, Children's Holiday Party, Business Grand Openings, City Wide Garage Sale, Children's Spring Egg Hunt and Kite Fly, the fall festival, and the Employee and Elected Officials Holiday Party.
- To maintain the Web Page and Cable Channel with up-to-date, accurate information.

EXECUTIVE MANAGEMENT DEPARTMENT

Fiscal Year 2017-2018 Budget Proposal

The Executive Management Department's budget request for FY 2018 is \$952,005. The proposed budget increased by \$83,793 compared to the FY 2017 estimate. This increase is due to higher salaries, benefits, and contractual services.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	Total
July 4th Sponsorship Revenue	\$ 17,000	\$ 17,000	\$ 21,950	\$ 19,550	\$ 18,750	\$ 16,750	\$ 18,000	\$ 129,000



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Est.	2018 Proposed
Salaries	396,056	365,454	427,903	334,088	273,095	282,232	293,732	361,944	392,592	433,997

NARRATIVE REPORT

Department:	Executive Management	Date:	December 2016
Activity:	01-01	Prepared By:	Aileen Haslett

Object Number	Narrative	Adopted
4110	Full-Time	\$344,068
	The budgeted amount represents the salary for the City Administrator, the Assistant to the Mayor and City Administrator, the Deputy Clerk/Administrative Assistant, and the Administrative Coordinator/Deputy Clerk.	
4140	Part-time Other	\$85,500
	Budgeted amount includes the Mayor's annual salary and liquor commission salary for a combined total of \$50,000; the six (6) Aldermen's annual salaries at \$30,000 and the Clerk's annual salary of \$5,000. The Clerk's certification fee of \$500 is also budgeted here.	
4151	Police-Special Events	\$4,821
	Budgeted amount includes all salary related costs for the Police Department in regards to working the City's Special Events.	
4155	Public Services – Special Events	\$4,200
	Budgeted amount includes all salary related costs for the Public Services Department in regards to working the City's Special Events.	
4156	Sick Pay Incentive	\$2,600
	Requested amount funds the City's incentive program for all eligible employees.	
4157	Admin – Special Events	\$1,200
	Budgeted amount includes all salary related costs for the Administrative Department in regards to working the City's Special Events	
4500	Other Personnel Benefits	\$131,946
	These benefits include IMRF, FICA, unemployment insurance and insurance for life, dental, health for eligible persons.	
5601	Codification	\$4,200
	Annual fee to update the municipal code.	
5602	Minute Transcription Services	\$2,600
	Budgeted amount is for transcribing City Council minutes.	

NARRATIVE REPORT

Department: Executive Management **Date:** December 2016
Activity: 01-01 **Prepared By:** Aileen Haslett

Object Number	Narrative	Adopted
5610	Membership & Association Fees	\$6,325
	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. The membership for the City Clerk and Deputy Clerk are also paid from this line item. In addition, a donation to the DuPage Senior Citizens Council for meals on wheels for certain City residents is also budgeted here (\$1,500).	
5615	Meetings	\$500
	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	\$20,944
	Bi-monthly publication, printing and mailing preparation for the six (6) page <i>Terrace Leaves</i> at an estimated cost of \$3,074 each issue for a total of \$18,444, plus bulk mail cost of \$2,500.	
5660	Equipment Maintenance & Repair	\$3,000
	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	\$4,400
	Budgeted amount is for the City Hall fax line and cell phone service for the City Administrator, the Assistant To The Mayor and City Administrator, and the Administrative Coordinator / Deputy City Clerk.	
5671	General Legal Service	\$75,000
	Budgeted figure is for the fees from the Office of the City Attorney and any other general legal service costs.	
5672	Prosecutions	\$70,000
	The amount reflects both regular prosecutions and the in-house DUI prosecution of offenses which began in FY 2013.	

NARRATIVE REPORT

Department: Executive Management **Date:** December 2016
Activity: 01-01 **Prepared By:** Aileen Haslett

Object Number	Narrative	Adopted
5673	Litigation	\$30,000
	Budget figure represents litigation services from the City Attorney other legal firms assisting the City.	
5673-01	Online Hotel Lawsuit Attorney Fees	\$9,000
	In 2016 the City settled the lawsuit against the online hotels. The City must compensate the legal firm who settled this case 33% of the online hotel tax collections beginning in January of 2016 and ending in December of 2020.	
5674	Labor Relations	\$30,000
	The amount reflects legal fees for human resources related issues.	
5675	Administrative Hearing Services	\$5,000
	Fees provide for an administrative hearing officer required for violations related to the towing ordinance and the business and residential rental licensing program.	
5677	Contingency	\$5,000
	This account is established as a contingency for unforeseen or emergency expenditures.	
5780	Special Events Programming	\$17,350
	The requested amount provides funds for the various holiday and special events that occur throughout the year including:	
	Garage Sale \$500	
	Fall Festival 2,000	
	Employee Gift Cards 1,250	
	Childrens Holiday Party 6,400	
	Employee Holiday Party 6,000	
	Egg Hunt & Kite Fly <u>1,200</u>	
	\$17,350	

NARRATIVE REPORT

Department:	Executive Management	Date:	December 2016
Activity:	01-01	Prepared By:	Aileen Haslett

Object Number	Narrative	Adopted																								
5781	July 4 th Programming	\$68,540																								
	<table border="0" style="width: 100%;"> <tr><td style="padding-right: 20px;">Fireworks</td><td style="text-align: right;">\$23,000</td></tr> <tr><td style="padding-right: 20px;">Rides</td><td style="text-align: right;">1,840</td></tr> <tr><td style="padding-right: 20px;">Catering</td><td style="text-align: right;">19,000</td></tr> <tr><td style="padding-right: 20px;">Production Costs</td><td style="text-align: right;">9,900</td></tr> <tr><td style="padding-right: 20px;">Table, Chair, & Tent Rental</td><td style="text-align: right;">4,000</td></tr> <tr><td style="padding-right: 20px;">Variety Artists</td><td style="text-align: right;">2,800</td></tr> <tr><td style="padding-right: 20px;">Band Fees</td><td style="text-align: right;">3,000</td></tr> <tr><td style="padding-right: 20px;">Golf Carts</td><td style="text-align: right;">1,600</td></tr> <tr><td style="padding-right: 20px;">July 4th Banners</td><td style="text-align: right;">300</td></tr> <tr><td style="padding-right: 20px;">Generator Rental</td><td style="text-align: right;">1,200</td></tr> <tr><td style="padding-right: 20px;">Miscellaneous Supplies</td><td style="text-align: right;"><u>1,900</u></td></tr> <tr><td></td><td style="text-align: right;">\$68,540</td></tr> </table>	Fireworks	\$23,000	Rides	1,840	Catering	19,000	Production Costs	9,900	Table, Chair, & Tent Rental	4,000	Variety Artists	2,800	Band Fees	3,000	Golf Carts	1,600	July 4th Banners	300	Generator Rental	1,200	Miscellaneous Supplies	<u>1,900</u>		\$68,540	
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	\$68,540																									
5785	Library Services	\$19,000																								
	Gross cost for Oakbrook Terrace residents to use the Villa Park Public Library. Household pays 20% of the library rate.																									
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
2017/2018 BUDGET
01-02**

	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 16/17	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Salaries & Wages	\$2,235,942	\$2,324,730	\$2,423,539	\$2,315,535	\$2,385,777	\$ 2,396,973	-1.1%	3.5%
Other Personnel Benefits	\$1,489,449	\$1,608,745	\$1,753,215	\$1,728,421	\$1,784,095	\$ 1,786,229	1.9%	3.3%
Contractual Services	\$ 300,428	\$ 353,848	\$ 389,262	\$ 366,925	\$ 377,317	\$ 377,317	-3.1%	2.8%
Commodities	\$ 144,099	\$ 140,193	\$ 86,200	\$ 73,426	\$ 85,878	\$ 85,878	-0.4%	17.0%
Capital Expenditures	\$ 13,654	\$ 16,908	\$ 72,172	\$ 72,172	\$ 75,222	\$ 75,222	4.2%	4.2%
DEPARTMENT TOTAL	\$4,183,571	\$4,444,424	\$4,724,387	\$4,556,478	\$4,708,289	\$ 4,721,620	-0.1%	3.6%

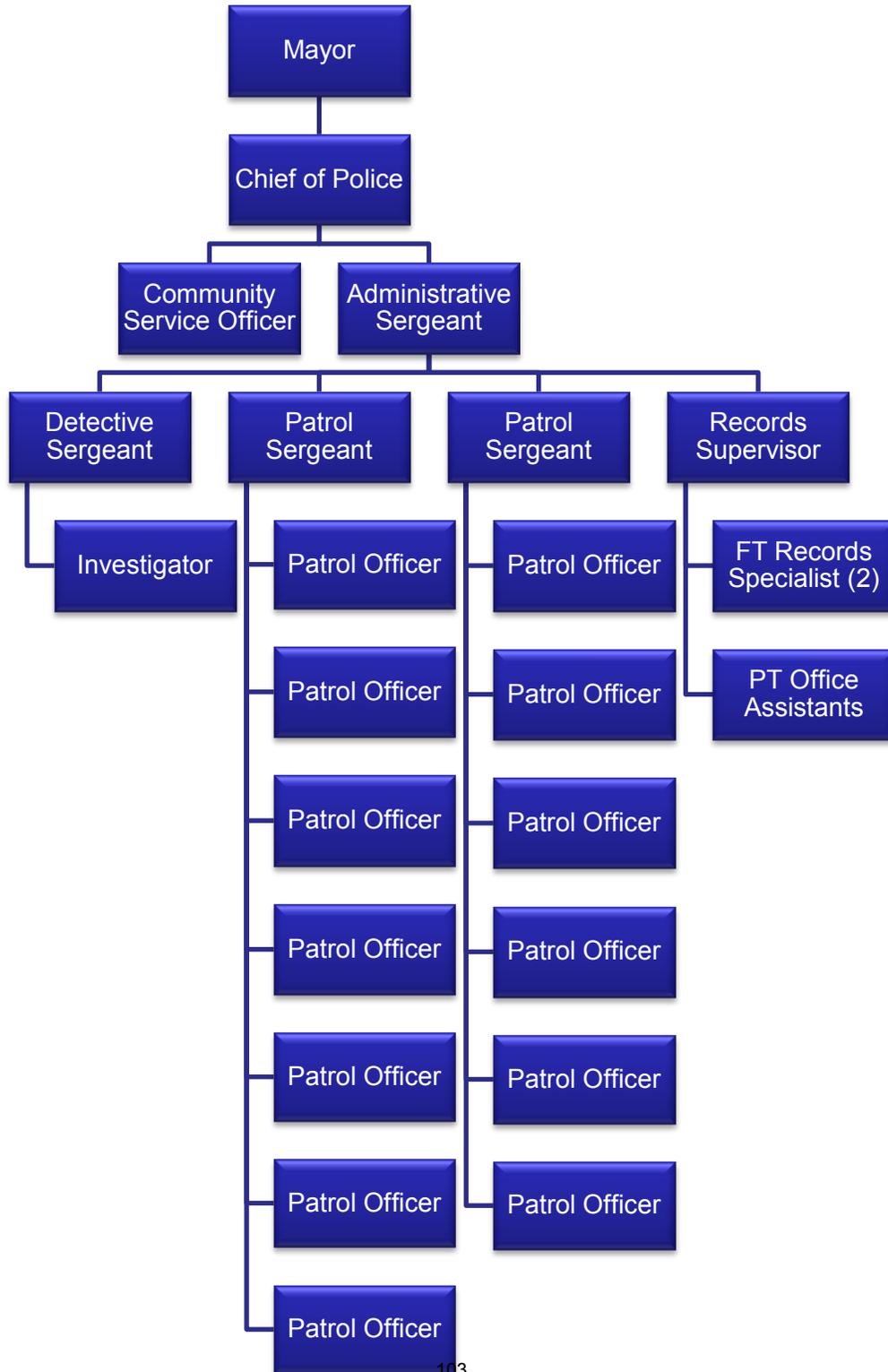
Salaries & Wages								
4110-01 - Full-time Administrative	\$ 442,623	\$ 461,697	\$ 471,419	\$ 375,104	\$ 356,060	\$ 364,961	-22.6%	-2.7%
4110-02 - Full-time Sergeants	\$ 299,070	\$ 312,476	\$ 323,168	\$ 324,256	\$ 332,364	\$ 332,364	2.8%	2.5%
4110-03 - Full-time Patrol Officers	\$ 993,007	\$1,093,834	\$1,181,609	\$1,130,020	\$1,131,827	\$ 1,131,827	-4.2%	0.2%
4110-04 - Full-time Investigations	\$ 190,888	\$ 116,353	\$ 99,152	\$ 162,238	\$ 200,648	\$ 200,648	102.4%	23.7%
4111-02 - Court Stand-by Sgts	\$ 463	\$ 896	\$ 2,477	\$ 750	\$ 1,000	\$ 1,000	-59.6%	33.3%
4111-03 - Court Stand-by Patrol	\$ 5,732	\$ 2,802	\$ 8,448	\$ 3,200	\$ 4,000	\$ 4,000	-52.7%	25.0%
4111-04 - Court Stand-by Invest	\$ 163	\$ -	\$ 2,229	\$ -	\$ 1,000	\$ 1,000	-55.1%	DNA
4120-01 - Overtime Administrative	\$ 3,001	\$ 3,879	\$ 3,387	\$ 4,350	\$ 6,000	\$ 6,150	81.6%	41.4%
4120-02 - Overtime Sergeants	\$ 24,206	\$ 25,404	\$ 19,685	\$ 21,000	\$ 25,000	\$ 25,000	27.0%	19.0%
4120-03 - Overtime Patrol Officers	\$ 80,772	\$ 84,431	\$ 75,361	\$ 77,000	\$ 90,000	\$ 90,000	19.4%	16.9%
4120-04 - Overtime Investigations	\$ 9,388	\$ 7,229	\$ 11,426	\$ 10,000	\$ 12,000	\$ 12,000	5.0%	20.0%
4130 - Part-time Regular	\$ 84,298	\$ 94,188	\$ 88,178	\$ 93,500	\$ 85,797	\$ 87,942	-0.3%	-5.9%
4150-02 - Court Time Sergeants	\$ 6,331	\$ 4,833	\$ 11,159	\$ 4,500	\$ 5,000	\$ 5,000	-55.2%	11.1%
4150-03 - Court Time Patrol Off.	\$ 41,234	\$ 37,755	\$ 58,969	\$ 42,000	\$ 59,000	\$ 59,000	0.1%	40.5%
4150-04 - Court Time Investigations	\$ -	\$ -	\$ 1,672	\$ -	\$ 1,000	\$ 1,000	-40.2%	DNA
4160-02 - Holiday Pay Sergeants	\$ 13,269	\$ 14,325	\$ 17,585	\$ 14,000	\$ 15,700	\$ 15,700	-10.7%	12.1%
4160-03 - Holiday Pay Patrol Off.	\$ 28,752	\$ 34,874	\$ 35,715	\$ 37,100	\$ 38,822	\$ 38,822	8.7%	4.6%
4160-04 - Holiday Pay Investigations	\$ 7,212	\$ 9,185	\$ 4,459	\$ 4,459	\$ 6,000	\$ 6,000	34.6%	34.6%
4170-01 - Vacation Buy Back Admn	\$ 2,353	\$ 4,824	\$ -	\$ 4,824	\$ 4,824	\$ 4,824	DNA	0.0%
4170-02 - Vacation Buy Back Sergts	\$ -	\$ -	\$ 2,064	\$ -	\$ 2,161	\$ 2,161	4.7%	DNA
4170-03 - Vacation Buy Back Patrol	\$ 3,179	\$ -	\$ 3,520	\$ 3,520	\$ 3,691	\$ 3,691	4.8%	4.8%
4170-04 - Vacation Buy Back Invest	\$ -	\$ 1,813	\$ 1,857	\$ 3,714	\$ 3,885	\$ 3,885	109.2%	4.6%
4171 - Sick Leave Buyback	\$ -	\$ 13,931	\$ -	\$ -	\$ -	\$ -	DNA	DNA
TOTAL	\$2,235,942	\$2,324,730	\$2,423,539	\$2,315,535	\$2,385,777	\$ 2,396,973	-1.1%	3.5%

Other Personnel Benefits								
4510 - IMRF	\$ 31,012	\$ 33,244	\$ 35,430	\$ 34,081	\$ 50,772	\$ 52,041	46.9%	52.7%
4520-01 FICA Administrative	\$ 38,803	\$ 40,895	\$ 43,068	\$ 36,550	\$ 34,630	\$ 35,496	-17.6%	-2.9%
4520-02 FICA Sergeants	\$ 24,858	\$ 26,442	\$ 28,775	\$ 27,885	\$ 29,164	\$ 29,164	1.4%	4.6%
4520-03 FICA Patrol Officers	\$ 82,560	\$ 94,026	\$ 104,317	\$ 98,902	\$ 101,541	\$ 101,541	-2.7%	2.7%
4520-04 FICA Investigations	\$ 15,483	\$ 11,878	\$ 9,241	\$ 13,801	\$ 17,177	\$ 17,177	85.9%	24.5%
4530-01 Health Ins. Administrative	\$ 105,275	\$ 81,234	\$ 87,549	\$ 70,000	\$ 65,472	\$ 65,472	-25.2%	-6.5%
4531-01 H.S.A. Contrib Admin.	\$ 10,075	\$ 15,700	\$ 15,700	\$ 11,250	\$ 11,250	\$ 11,250	-28.3%	0.0%
4531-02 H.S.A. Contrib. Union	\$ 33,750	\$ 67,375	\$ 67,500	\$ 69,600	\$ 69,600	\$ 69,600	3.1%	0.0%
4535-02 Health/Dental Sergeants	\$ 74,036	\$ 67,057	\$ 74,185	\$ 75,000	\$ 75,750	\$ 75,750	2.1%	1.0%
4535-03 Health/Dental Patrol	\$ 247,585	\$ 212,236	\$ 248,909	\$ 249,500	\$ 245,627	\$ 245,627	-1.3%	-1.6%
4535-04 Health/Dental Invest	\$ 30,853	\$ 8,936	\$ 8,344	\$ 13,211	\$ 17,037	\$ 17,037	104.2%	29.0%
4535-05 Health Insurance OPEB	\$ 12,962	\$ 13,489	\$ 14,204	\$ 14,652	\$ 14,945	\$ 14,945	5.2%	2.0%
4540-01 Dental Ins. Administrative	\$ 6,993	\$ 6,628	\$ 6,357	\$ 5,253	\$ 5,189	\$ 5,189	-18.4%	-1.2%
4550-01 Life Ins. Administrative	\$ 1,414	\$ 1,339	\$ 1,532	\$ 1,532	\$ 719	\$ 719	-53.0%	-53.0%
4550-02 Life Ins. Sergeants	\$ 962	\$ 924	\$ 1,085	\$ 1,085	\$ 650	\$ 650	-40.1%	-40.1%
4550-03 Life Ins. Patrol Officers	\$ 3,205	\$ 3,193	\$ 3,968	\$ 3,000	\$ 2,265	\$ 2,265	-42.9%	-24.5%
4550-04 Life Ins. Investigations	\$ 608	\$ 278	\$ 333	\$ 401	\$ 325	\$ 325	-2.3%	-18.9%
4560-00 Police Pension	\$ 755,538	\$ 912,363	\$ 992,007	\$ 992,007	\$1,039,771	\$ 1,039,771	4.8%	4.8%
4570-01 Unemployment Ins. Adm.	\$ 5,842	\$ 5,074	\$ 4,432	\$ 4,432	\$ 927	\$ 927	-79.1%	-79.1%
4570-02 Unemployment Ins. Serg.	\$ 1,220	\$ 1,108	\$ 739	\$ 739	\$ 214	\$ 214	-71.1%	-71.1%
4570-03 Unemployment Ins. Patrol	\$ 5,594	\$ 4,959	\$ 5,171	\$ 5,171	\$ 927	\$ 927	-82.1%	-82.1%
4570-04 Unemployment Ins. Invest	\$ 822	\$ 369	\$ 369	\$ 369	\$ 143	\$ 143	-61.4%	-61.4%
TOTAL	\$1,489,449	\$1,608,745	\$1,753,215	\$1,728,421	\$1,784,095	\$ 1,786,229	1.9%	3.3%

**CITY OF OAKBROOK TERRACE
POLICE DEPARTMENT
2017/2018 BUDGET
01-02**

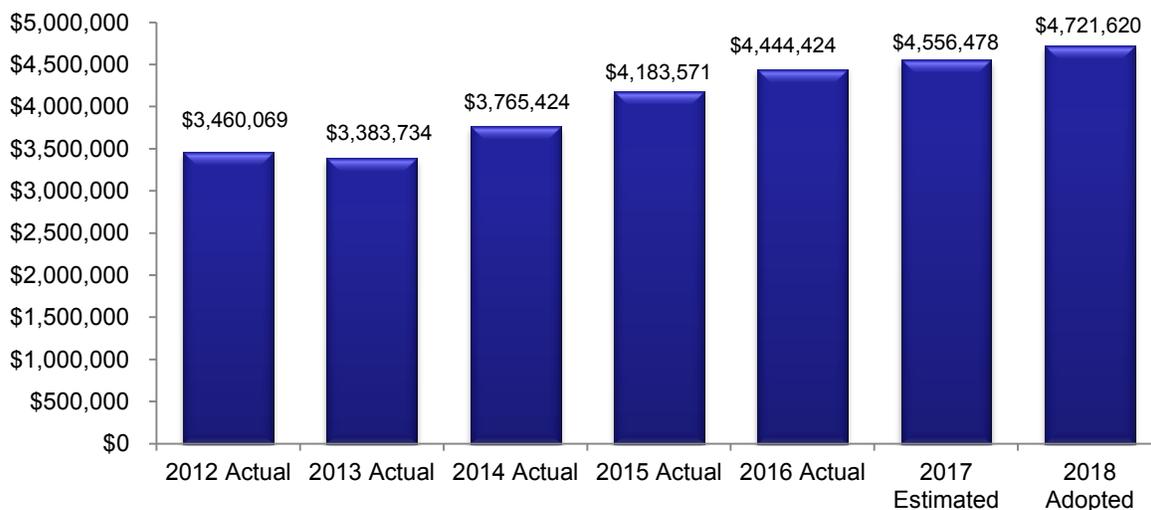
	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 16/17	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Contractual Services								
5600 - Professional/Technical	\$ 7,540	\$ 8,505	\$ 8,100	\$ 2,000	\$ 2,000	\$ 2,000	-75.3%	0.0%
5605 - Training/Conferences	\$ 7,346	\$ 13,627	\$ 11,600	\$ 10,000	\$ 10,000	\$ 10,000	-13.8%	0.0%
5607 - Continuing Education	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	0.0%	DNA
5610 - Membership & Association	\$ 1,115	\$ 2,390	\$ 1,500	\$ 1,000	\$ 1,500	\$ 1,500	0.0%	50.0%
5611 - Support Services	\$ 14,912	\$ 12,829	\$ 17,060	\$ 13,000	\$ 13,617	\$ 13,617	-20.2%	4.7%
5615 - Meetings	\$ 201	\$ 312	\$ 500	\$ 300	\$ 500	\$ 500	0.0%	66.7%
5635 - Deductible Payments	\$ 918	\$ -	\$ 4,000	\$ 1,000	\$ 4,000	\$ 4,000	0.0%	300.0%
5650 - Physical Exams	\$ 677	\$ 170	\$ 400	\$ 200	\$ 400	\$ 400	0.0%	100.0%
5655 - Equipment Lease & Rental	\$ 228	\$ 418	\$ 500	\$ 800	\$ 800	\$ 800	60.0%	0.0%
5660 - Equipment Maint & Repair	\$ 10,944	\$ 15,290	\$ 11,658	\$ 16,000	\$ 16,100	\$ 16,100	38.1%	0.6%
5663 - Vehicle Maint & Repair	\$ 19,715	\$ 27,738	\$ 23,000	\$ 44,000	\$ 23,000	\$ 23,000	0.0%	-47.7%
5665 - Telephone Service	\$ 7,977	\$ 6,292	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	0.0%	0.0%
5668 - Communications	\$ 10,928	\$ 12,078	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.0%	0.0%
5670 - Travel Expense	\$ 422	\$ -	\$ -	\$ 100	\$ -	\$ -	DNA	-100.0%
5680 - DuComm	\$ 192,341	\$ 212,295	\$ 208,144	\$ 208,225	\$ 216,100	\$ 216,100	3.8%	3.8%
5695 - Animal Control	\$ 70	\$ 210	\$ 300	\$ 300	\$ 300	\$ 300	0.0%	0.0%
5700 - Public Information	\$ -	\$ 270	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5705 - Filing Fees	\$ 2,530	\$ 1,480	\$ 3,000	\$ 2,000	\$ 3,000	\$ 3,000	0.0%	50.0%
5707 - State Forfeiture	\$ 1,598	\$ -	\$ 5,000	\$ 100	\$ 100	\$ 100	-98.0%	0.0%
5715 - Uniform Allowance	\$ 20,025	\$ 17,520	\$ 20,000	\$ 15,000	\$ 20,500	\$ 20,500	2.5%	36.7%
5720 - Printing	\$ 941	\$ 2,118	\$ 2,100	\$ 3,000	\$ 3,000	\$ 3,000	42.9%	0.0%
5758 - Utilities	\$ -	\$ 4,097	\$ 20,000	\$ 6,000	\$ 10,000	\$ 10,000	-50.0%	66.7%
5770 - Building Maintenance	\$ -	\$ 16,209	\$ 30,500	\$ 25,500	\$ 30,500	\$ 30,500	0.0%	19.6%
TOTAL	\$ 300,428	\$ 353,848	\$ 389,262	\$ 366,925	\$ 377,317	\$ 377,317	-3.1%	2.8%
Commodities								
6110 - Books & Publications	\$ 1,709	\$ 1,118	\$ 1,200	\$ 600	\$ 1,200	\$ 1,200	0.0%	100.0%
6120 - Office Supplies	\$ 2,829	\$ 3,659	\$ 3,500	\$ 4,000	\$ 3,700	\$ 3,700	5.7%	-7.5%
6125 - Office Furniture	\$ 468	\$ 3,345	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6126 - Towing Expenses	\$ 5,949	\$ 7,092	\$ 7,500	\$ 2,000	\$ 2,000	\$ 2,000	-73.3%	0.0%
6130 - Supplies	\$ 16,996	\$ 21,496	\$ 14,000	\$ 14,000	\$ 6,000	\$ 6,000	-57.1%	-57.1%
6131 - DUI Equipment	\$ 47,478	\$ 55,019	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
6150 - Software	\$ 1,675	\$ 25	\$ 1,000	\$ 2,100	\$ 1,000	\$ 1,000	0.0%	-52.4%
6151 - Hardware	\$ 8,860	\$ 1,903	\$ 2,400	\$ 2,400	\$ 1,000	\$ 1,000	-58.3%	-58.3%
6170 - Postage	\$ 1,433	\$ 1,695	\$ 2,600	\$ 2,600	\$ 2,700	\$ 2,700	3.8%	3.8%
6180 - Fuel	\$ 56,702	\$ 36,265	\$ 52,500	\$ 44,226	\$ 52,500	\$ 52,500	0.0%	18.7%
6190 - Non-Capital Equipment	\$ -	\$ 8,576	\$ -	\$ -	\$ 14,278	\$ 14,278	DNA	DNA
TOTAL	\$ 144,099	\$ 140,193	\$ 86,200	\$ 73,426	\$ 85,878	\$ 85,878	-0.4%	17.0%
Capital Expenditures								
7130 - Vehicles	\$ 13,654	\$ 16,908	\$ 72,172	\$ 72,172	\$ 75,222	\$ 75,222	4.2%	4.2%
TOTAL	\$ 13,654	\$ 16,908	\$ 72,172	\$ 72,172	\$ 75,222	\$ 75,222	4.2%	4.2%
TOTAL	\$4,183,571	\$4,444,424	\$4,724,387	\$4,556,478	\$4,708,289	\$ 4,721,620	-0.1%	3.6%

Police Department
Organization Chart
Fiscal Year Ended April 30, 2018

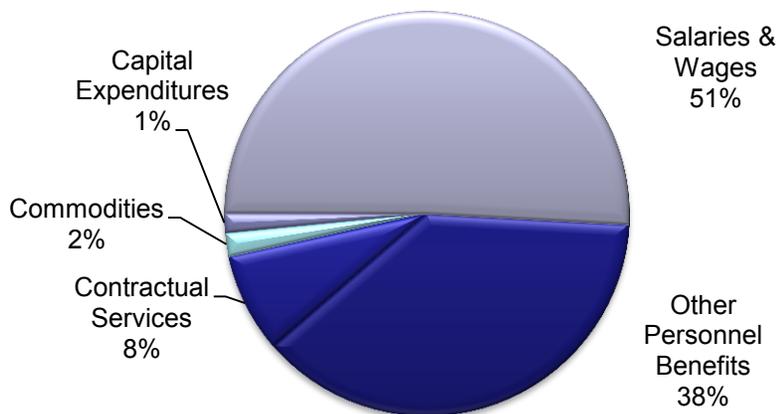


Police

Police Historical Expenditures



Salaries & Wages Represent 51% of Adopted Budget



The Police Department budget for FY 2018 is \$4,721,620 representing an increase of \$165,142 or 3.6% from the FY 2017 estimate. Salaries increased by 3.5% or \$81,438 over the FY 2017 estimate due to mandatory Police Union pay increases. Other personnel benefits increased by \$57,809 or 3.3% from the current year due to a higher actuarial recommendation for the City's contribution towards the Police Pension Fund. The FY 2017 estimate is actually \$167,909 less than the original budget due to the elimination of the Deputy Police Chief position 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 2016-17 ACCOMPLISHMENTS

1. Successfully utilized the new police facility to host the first annual National Night Out. This community event was well received by all.
2. Completed the hiring and training of a new Police Officer (Officer Wagner); our patrol unit is now fully staffed.
3. Promoted Officer DeMario to the Investigations Unit; the unit is now fully staffed.
4. Officer Lekki successfully completed training as a Certified Accident Investigator.
5. All police squad cars have been re-marked for high visibility, and two additional squad cars have been equipped with LED light bars.
6. Our patrol unit successfully apprehended two offenders that were suspected for the rash of car burglaries that took place in our City (as well as in surrounding towns).
7. Continue to receive positive feedback from our Citizen Survey Program.
8. Departmental patches have been enhanced; they are now silver in color for the patrol and desk officers.
9. The lobby of the police department now includes department photos of all members, as well as retirees.
10. Departmental Staff Meetings have been implemented to enhance communication between shifts.
11. Procedural changes have been implemented to adapt to the new cannabis law changes.
12. 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 lock-down drills as well as Active Shooter Exercises. Also, the CSO Program continues to provide high visibility at the schools during arrival and dismissal times. This year we attended the Fall Festival Community Event hosted by Stella May Swartz School.
13. 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.
14. Continue the Lockbox Program whereby residents may place a lockbox on their door so in case of an emergency, police/fire personnel can obtain a code from DuComm to gain entry and render aid to the residents.

FY 2017-18 OBJECTIVES

1. Implement a video camera surveillance program by installing cameras at the entrance/exit to the City to promote additional safety.
2. Continue to provide high visibility police patrols throughout the City with a main focus on our two local schools.
3. Continue to work closely with the schools to maintain lock-down drill training including Active Shooter Exercises.
4. Hire one new full-time Records Clerk to cover the midnight shift to ensure the front desk is adequately and consistently covered.
5. Prepare for community events (4th of July and the 2nd National Night Out).
6. Utilize our fully-staffed Investigations Unit to more effectively and expeditiously follow-up on cases.
7. Utilize our newly certified Accident Investigator when applicable.
8. 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 2017-18 Budget Proposal

The Police Department Budget Proposal for FY2017-18 is \$4,708,289. This request is an increase as follows:

	Proposed FY2017-18	Actual (FY2015-16)	Change	%	Current/ Estimated (FY2016-17)	Change	%
Total	\$4,708,289	\$4,444,424	\$263,865	5.94%	\$4,556,478	\$151,811	3.33%
Salaries & Personal Benefits	\$4,169,872	\$3,933,475	\$236,397	6.01%	\$4,043,956	\$125,916	3.11%
Capital Expenditure	\$75,222	\$16,908	\$58,314	344.89%	\$72,172	\$3,050	4.23%
Contractual Services	\$377,317	\$353,848	\$23,469	6.63%	\$366,925	\$10,392	2.83%
Commodities	\$85,878	\$140,193	(\$54,315)	-38.74%	\$73,426	\$12,452	16.96%

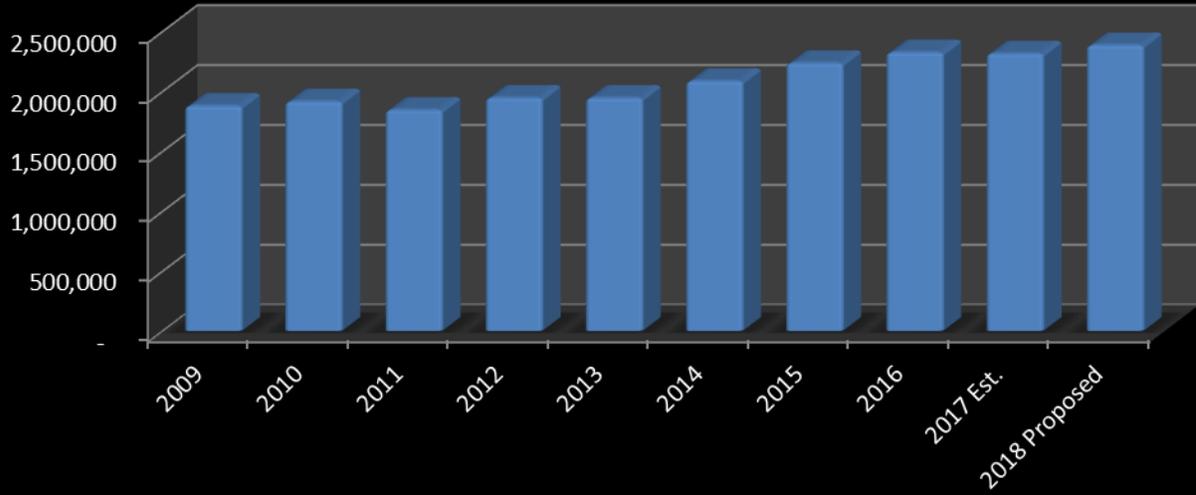
Salaries and Personal Benefits. These categories comprise of 88.6% of the total operating budget. Salaries and Personal Benefits increased due to Police union pay increases, higher police pension contributions, proposed 4% increase for non-union employees moving up the step plan, and a 1% bonus for employees at the top of the step.

Capital Expenditure. 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 projected increases in building maintenance costs due to the 2016 warranties for the new police facility have expired.

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

Police Salaries 2009-2018



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Est.	2018 Proposed
Salaries	1,878,884	1,915,694	1,845,260	1,945,965	1,945,213	2,085,445	2,235,942	2,324,730	2,315,535	2,385,777

NARRATIVE REPORT

Department:	Police Department	Date:	November, 2016
Activity:	01-02	Prepared By:	Chief Calvello

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$2,029,800
	Administrative and Command Staff includes the 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) \$364,961 Sergeants (3) - \$332,364 Patrol Officers (13) - \$1,131,827 Investigations (1) Sgt & (1) Officer \$200,648	
4111	Court Stand-By	\$6,000
	Budgeted amount is for officer's stand-by pay before court appearances as per the contract. Sergeants - \$1,000 Patrol Officers - \$4,000 Investigations - \$1,000	
4120	Overtime	\$133,150
	Overtime is categorized by personnel sub-division: Administrative Staff - \$6,150 Sergeants - \$25,000 Patrol Officers - \$90,000 Investigations - \$12,000	
4130	Part-time Regular	\$87,942
	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	\$65,000
	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 - \$5,000 Patrol Officers Court Appearances - \$59,000 Investigators Court Appearances - \$1,000	

NARRATIVE REPORT

Department: Police Department **Date:** November, 2016
Activity: 01-02 **Prepared By:** Chief Calvello

Object Number	Narrative	Adopted
4160	Holiday Pay	\$60,522
	Budgeted amount is for department personnel working paid holidays and holiday benefit by employment group: Sergeants - \$15,700 Patrol Officers - \$38,822 Investigations - \$6,000	
4170	Vacation Buy Back	\$14,561
	Union employees are entitled to sell back one week of vacation per labor agreement. Request is based on assumption of one investigator, one sergeant, and one patrol officer and the Chief selling back vacation.	
4500	Other Personnel Benefits	\$1,786,229
	These benefits include IMRF, FICA, police pension, and insurance for life, dental, health and unemployment.	
5600	Professional & Technical Services	\$2,000
	Police Department's share of EAP services, in addition to miscellaneous other services that may be needed.	
5605	Training and Conferences	\$10,000
	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 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:** November, 2016
Activity: 01-02 **Prepared By:** Chief Calvello

Object Number	Narrative	Adopted																												
5611	Support Services	\$13,617																												
	<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/NetRMS</td><td align="right">\$1,777</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>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">\$2,700</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>SSPRF/LESO</td><td align="right">\$400</td></tr> <tr><td>Other</td><td align="right"><u>\$30</u></td></tr> <tr><td></td><td align="right">\$13,617</td></tr> </table>	Major Crimes Task Force	\$ 500	DuPage Children's Center	\$1,000	ETSB/NetRMS	\$1,777	BEAST	\$910	Elmhurst Range Fee	\$750	Critical Reach Fee	\$250	Leads On-Line	\$1,800	DuPage County Data Processing Fee	\$200	NIPAS Mobile Field Force	\$2,700	TLO	\$300	Administrative Consulting Services	\$3,000	SSPRF/LESO	\$400	Other	<u>\$30</u>		\$13,617	
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Other	<u>\$30</u>																													
	\$13,617																													
5635	Deductible Payments	\$4,000																												
	Vehicle insurance deductibles for (4) four police vehicle accidents.																													
5660	Equipment Maintenance & Repair	\$16,100																												
	Budgeted amount is for annual service on departmental equipment including: <table border="0"> <tr><td>Office machines/Typewriters</td><td align="right">\$400</td></tr> <tr><td>Copy machine maintenance</td><td align="right">\$2,500</td></tr> <tr><td>Mercury - Base radio, antennas, repeaters and console</td><td align="right">\$3,900</td></tr> <tr><td>Radco</td><td align="right">\$2,000</td></tr> <tr><td>Printrak/ Live Scan maintenance</td><td align="right">\$4,500</td></tr> <tr><td>Taser Assurance CEW Plan</td><td align="right">\$1,100</td></tr> <tr><td>Chicago Communications-Portable Radios</td><td align="right">\$1,200</td></tr> <tr><td>Municipal Electronics (Radar ReCert)</td><td align="right"><u>\$500</u></td></tr> <tr><td></td><td align="right">\$16,100</td></tr> </table>	Office machines/Typewriters	\$400	Copy machine maintenance	\$2,500	Mercury - Base radio, antennas, repeaters and console	\$3,900	Radco	\$2,000	Printrak/ Live Scan maintenance	\$4,500	Taser Assurance CEW Plan	\$1,100	Chicago Communications-Portable Radios	\$1,200	Municipal Electronics (Radar ReCert)	<u>\$500</u>		\$16,100											
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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.																													

NARRATIVE REPORT

Department:	Police Department	Date:	November, 2016
Activity:	01-02	Prepared By:	Chief Calvello

Object Number	Narrative	Adopted
5668	Communication	\$12,000
	Nine (9) Verizon cellular telephones , and thirteen (13) cellular modem service for Mobile Data Terminals.	
5680	DuComm	\$216,100
	Budgeted figure is comprised of City’s fair share for 20 officers X \$10,400. Estimated at a 4% increase. Also included in this line item is a 3.9% increase for a municipal share of a second DuComm Communications Center (\$8,100).	
5705	Filing Fees	\$3,000
	Processing fees, Subpoenas fees, notaries, vehicle titles and registrations, and seized vehicle title transfers.	
5715	Uniform Allowance	\$20,500
	Projected cost includes the following items: Uniform Replacement--\$18,500 Detective Clothing Allowance--\$2,000	
5720	Printing	\$3,000
	Printing of forms, reports, business cards, citations, parking tickets, placards, etc.	
5758	Utilities	\$10,000
	Costs associated with the new Police Station utilities	
5770	Building Maintenance	\$30,500
	Costs associated with the maintenance	
6110	Books & Publications	\$1,200
	Purchasing of updated law books and references	
6126	Towing Expenses	\$2,000
	Budgeted line item is for all costs associated with towing expenses.	

NARRATIVE REPORT

Department:	Police Department	Date:	November, 2016
Activity:	01-02	Prepared By:	Chief Calvello

Object Number	Narrative	Adopted										
6130	Supplies	\$6,000										
	Necessary equipment for training and operations including batteries, evidence collection supplies, flares and first aid equipment, and range supplies.											
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	\$1,000										
	Miscellaneous hardware as needed.											
6170	Postage	\$2,700										
	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.											
6190	Non- Capital Equipment	\$14,278										
	<table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">6 Smith and Wesson Rifles [M&P15T 5.56 mm]</td> <td style="text-align: right;">\$4,505</td> </tr> <tr> <td>X2 Taser Cartridges</td> <td style="text-align: right;">\$1,732</td> </tr> <tr> <td>OC/Pepper Spray</td> <td style="text-align: right;">\$140</td> </tr> <tr> <td>Ammunition & Targets</td> <td style="text-align: right;"><u>7,901</u></td> </tr> <tr> <td></td> <td style="text-align: right;">\$14,278</td> </tr> </table>	6 Smith and Wesson Rifles [M&P15T 5.56 mm]	\$4,505	X2 Taser Cartridges	\$1,732	OC/Pepper Spray	\$140	Ammunition & Targets	<u>7,901</u>		\$14,278	
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X2 Taser Cartridges	\$1,732											
OC/Pepper Spray	\$140											
Ammunition & Targets	<u>7,901</u>											
	\$14,278											
7130	Capital Vehicle	\$75,222										
	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
2017/2018 BUDGET
01-03**

	Actual 14/15	Actual 15/16	Budget 16/17	Estimate 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Salaries & Wages	\$ 216,994	\$ 222,343	\$ 213,415	\$ 210,300	\$ 213,413	\$ 271,188	27.1%	29.0%
Other Personnel Benefits	\$ 90,566	\$ 88,531	\$ 102,824	\$ 74,696	\$ 72,106	\$ 101,355	-1.4%	35.7%
Contractual Services	\$ 108,800	\$ 122,287	\$ 147,076	\$ 131,821	\$ 143,850	\$ 119,150	-19.0%	-9.6%
Commodities	\$ 4,808	\$ 4,073	\$ 3,800	\$ 4,400	\$ 4,900	\$ 4,900	28.9%	11.4%
DEPARTMENT TOTAL	\$ 421,168	\$ 437,233	\$ 467,115	\$ 421,217	\$ 434,269	\$ 496,593	6.3%	17.9%

Salaries & Wages								
4110 - Full-time	\$ 175,619	\$ 177,568	\$ 206,115	\$ 203,000	\$ 206,113	\$ 263,863	28.0%	30.0%
4120 - Overtime	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,025	2.5%	2.5%
4130 - Part-time Regular	\$ 36,500	\$ 41,324	\$ -	\$ -	\$ -	\$ -	DNA	DNA
4140 - Part-time Other	\$ 4,875	\$ 3,450	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	0.0%	0.0%
TOTAL	\$ 216,994	\$ 222,343	\$ 213,415	\$ 210,300	\$ 213,413	\$ 271,188	27.1%	29.0%

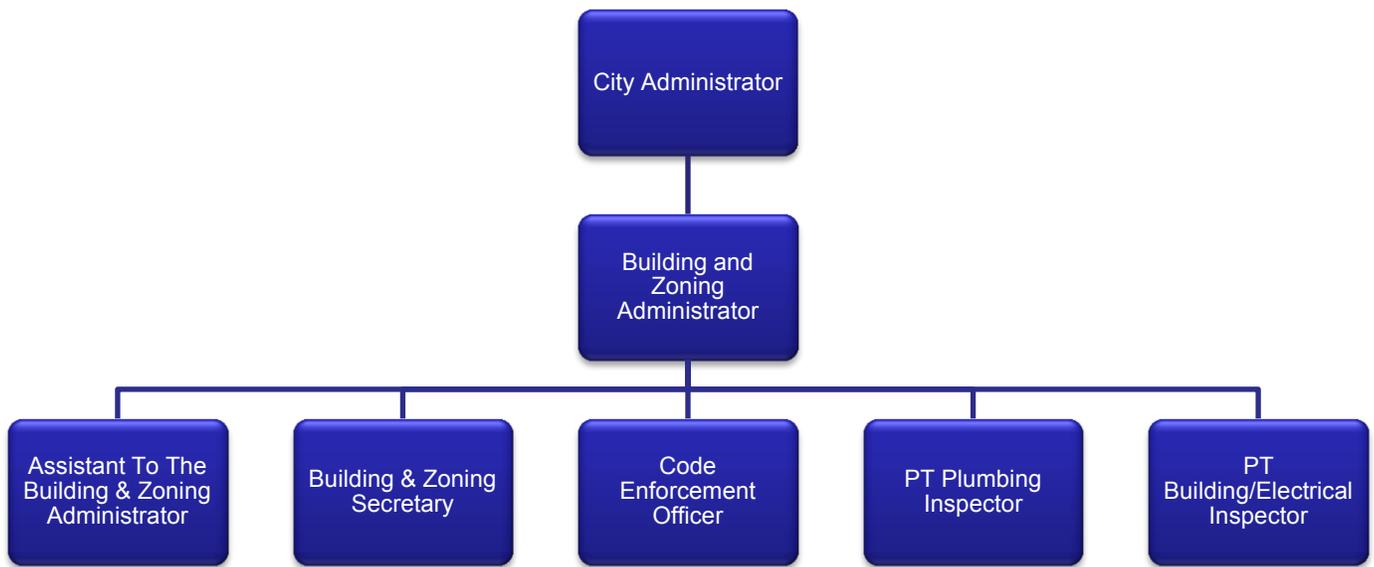
Other Personnel Benefits								
4510 - IMRF	\$ 27,304	\$ 28,227	\$ 28,489	\$ 27,343	\$ 27,546	\$ 35,046	23.0%	28.2%
4520 - FICA	\$ 15,888	\$ 16,411	\$ 16,341	\$ 16,088	\$ 16,326	\$ 20,757	27.0%	29.0%
4530 - Health Insurance	\$ 40,707	\$ 36,458	\$ 48,924	\$ 27,548	\$ 26,075	\$ 42,402	-13.3%	53.9%
4531 - H.S.A. Contribution	\$ 2,225	\$ 3,400	\$ 4,450	\$ -	\$ -	\$ -	-100.0%	DNA
4540 - Dental Insurance	\$ 2,689	\$ 2,373	\$ 2,837	\$ 1,987	\$ 1,528	\$ 2,343	-17.4%	17.9%
4550 - Life Insurance	\$ 556	\$ 522	\$ 676	\$ 622	\$ 417	\$ 522	-22.8%	-16.1%
4570 - Unemployment Ins	\$ 1,198	\$ 1,140	\$ 1,108	\$ 1,108	\$ 214	\$ 285	-74.3%	-74.3%
TOTAL	\$ 90,566	\$ 88,531	\$ 102,824	\$ 74,696	\$ 72,106	\$ 101,355	-1.4%	35.7%

Contractual Services								
5600 - Professional/Technical	\$ 54,820	\$ 69,867	\$ 70,000	\$ 70,000	\$ 77,000	\$ 77,000	10.0%	10.0%
5602 - Rental Inspection	\$ 1,024	\$ -	\$ 2,600	\$ 4,700	\$ 4,700	\$ -	-100.0%	-100.0%
5604 - City Engineer	\$ 18,000	\$ 20,342	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	-20.0%	0.0%
5605 - Training/Conferences	\$ -	\$ 66	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5610 - Membership/Assoc Fees	\$ 400	\$ 410	\$ 550	\$ 500	\$ 500	\$ 500	-9.1%	0.0%
5612 - Code Enforcement	\$ 17,600	\$ 21,725	\$ 30,400	\$ 20,000	\$ 25,000	\$ 5,000	-83.6%	-75.0%
5615 - Meetings	\$ 13	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 257	\$ 321	\$ 350	\$ 321	\$ 350	\$ 350	0.0%	9.2%
5660 - Equipment Maint & Repair	\$ 1,294	\$ 2,591	\$ 500	\$ 1,100	\$ 1,100	\$ 1,100	120.0%	0.0%
5665 - Telephone Service	\$ 3,142	\$ 2,705	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
5668 - Communications	\$ 479	\$ 578	\$ 576	\$ 600	\$ 600	\$ 600	4.2%	0.0%
5670 - Travel Expense	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5700 - Public Information	\$ 10	\$ 1,089	\$ 2,500	\$ 1,000	\$ 1,000	\$ 1,000	-60.0%	0.0%
5725 - Public Hearing Expense	\$ 11,762	\$ 2,578	\$ 12,000	\$ 11,000	\$ 11,000	\$ 11,000	-8.3%	0.0%
TOTAL	\$ 108,800	\$ 122,287	\$ 147,076	\$ 131,821	\$ 143,850	\$ 119,150	-19.0%	-9.6%

Commodities								
6110 - Books & Publications	\$ 61	\$ -	\$ 100	\$ 100	\$ 900	\$ 900	800.0%	800.0%
6120 - Office Supplies	\$ 1,020	\$ 1,091	\$ 1,200	\$ 1,200	\$ 1,500	\$ 1,500	25.0%	25.0%
6130 - Supplies	\$ 1,273	\$ 2,306	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
6150 - Software	\$ 486	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6151 - Hardware	\$ 1,415	\$ -	\$ 600	\$ 600	\$ -	\$ -	-100.0%	-100.0%
6170 - Postage	\$ 553	\$ 675	\$ 400	\$ 1,000	\$ 1,000	\$ 1,000	150.0%	0.0%
TOTAL	\$ 4,808	\$ 4,073	\$ 3,800	\$ 4,400	\$ 4,900	\$ 4,900	28.9%	11.4%

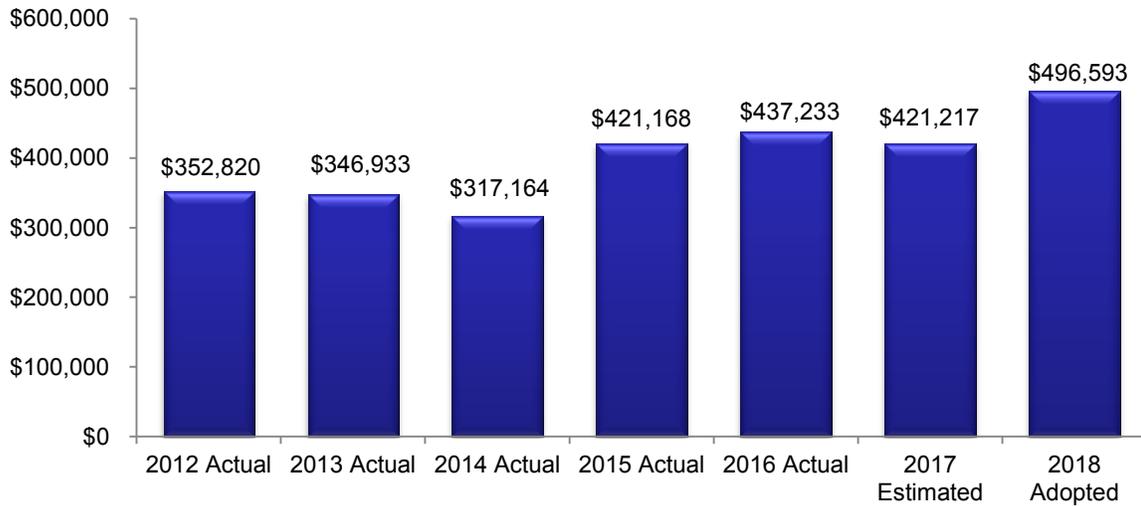
TOTAL	\$ 421,168	\$ 437,233	\$ 467,115	\$ 421,217	\$ 434,269	\$ 496,593	6.3%	17.9%
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Building and Zoning Department
Organization Chart
Fiscal Year Ended April 30, 2018

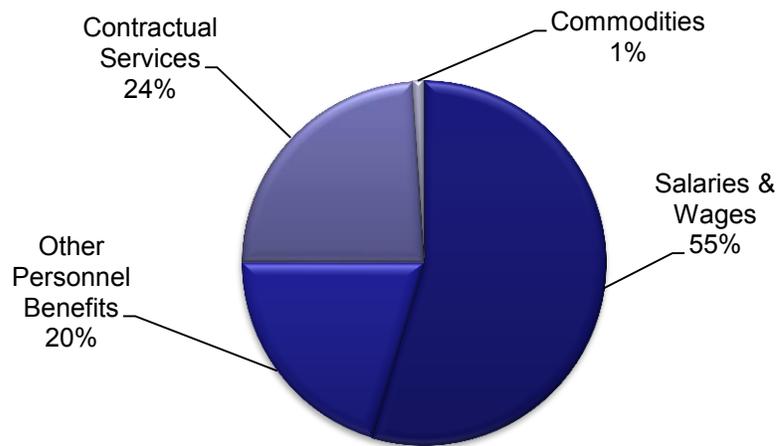


Building & Zoning

Building & Zoning Historical Expenditures



Salaries & Wages Represent 49% of Adopted Budget



The FY 2018 Building and Zoning budget increased by \$75,376 or 17.9% from the FY 2017 estimate. This increase is due to changing the status of the contracted Code Enforcement Officer from part-time to full-time. With this change contractual services decreased by \$13,000 from the FY 2017 estimate.

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, Butterfield Point, former Burger King site, Dunkin' Donuts in JRC East Plaza, and other development / redevelopment projects that may arise. To monitor new construction, and to approve Certificates of Occupancy's for all new commercial buildings, existing commercial property alterations and interior remodeling, as well as all residential homes and additions.

FY 2016–2017 ACCOMPLISHMENTS

1. Completed the development of effective reporting systems for information regarding permit process in order to establish and achieve standards for turnaround times and customer service. Such reports include permit status and turnaround times per permit type.
 - A. Over 160 building permits for various construction projects in the residential and commercial districts were issued during the first five months of Fiscal Year 2016 / 2017, from May 1, 2016 to October 1, 2016.
2. Completed building plan examinations in-house and submitted plans for new construction only to the outside consultant.
3. Administered the development throughout the City, including large commercial office tenants and retail, and the Terra Vista Assisted Living Facility.
4. Contractor's registration applications were processed, and licenses were issued for contractors performing work in the City.
5. Reviewed and approved business license applications to ensure that business uses are in compliance with zoning classification of property and parking to verify that Certificates of Occupancy were issued for new and old businesses prior to approval of a business license.
6. Scheduled public hearings and reviewed plans and documents for the public hearings.

7. Responded to requests for numerous zoning verification letters.
8. Responded to FOIA requests.
9. Investigated residential and commercial property maintenance code complaints during the 2016 calendar year, worked with property owners to assure compliance.
10. The City home inspectors were working this summer inspecting the exterior of all single family homes and the exterior and interior of home rentals.
11. Updated the City Council and staff on the status of the City's rental housing program and cosmetic ordinance during the open forum held on January 24, 2017.

FY 2017–2018 OBJECTIVES

- To continue to monitor the Building and Zoning Department activities, and continue to enforce Building, Zoning, and Property Maintenance Codes including the rental inspection program.
- To continue to facilitate the development / redevelopment of construction projects throughout the City.
- To continue to recommend modifications to the 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.
- To continue to request commercial property owners to maintain landscaping throughout the City.
- To encourage architects and builders to provide adequate landscaping for commercial properties, and new homes.
- Continue to monitor the Building and Zoning Department budget.
- To continue to update development packets to provide various information to the general public for building permit requirements, sign permit requirements, required inspections, and public hearing documents submittal informational packet.
- To continue to attend the Greater Oak Brook Chamber of Commerce Economic Development meetings and the DuPage County Community Development Commission meetings as needed.

BUILDING AND ZONING DEPARTMENT

Fiscal Year 2017 / 2018 Budget Proposal

The FY 2017 / 2018 budget request for the Building and Zoning Department is \$434,269, representing a decrease of \$32,846 or 7% from the approved FY 2016 / 2017 budget.

B & Z Operating Indicators Per FY	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Building Permits Issued	355	291	280	260	274	210	193	231	228	295
Inspections Conducted	837	621	875	500	409	402	334	531	568	849
Complaints/Service Requests Responded To	226	131	171	137	30	39	42	45	42	38



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Est.	2018 Proposed
Salaries	194,908	182,249	193,323	179,050	184,168	143,822	216,994	222,343	210,300	213,413

NARRATIVE REPORT

Department: Building & Zoning **Date:** October 2016
Activity: 01-03 **Prepared By:** Mihaela Dragan

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$263,863
	Budgeted amount is comprised of salary of Building & Zoning Administrator, Assistant to the Building & Zoning Administrator, Building & Zoning / Planning & Zoning Commission Secretary, and the Code Enforcement Officer.	
4120	Overtime	\$1,025
	Budgeted amount is for the recording secretary for the Planning & Zoning Commission meetings.	
4140	Part-Time Other	\$6,300
	These are the salaries of the seven (7) members of the Planning and Zoning Commission.	
4500	Other Personnel Benefits	\$101,355
	These benefits include IMRF, FICA, and insurance for life, dental, health.	
5600	Professional & Technical Services	\$77,000
	Requested amount covers several contractual services contracts: semi-annual elevator inspections (\$11,500), planning consulting services (\$2,500), building permit plan review services for new construction only (\$15,000), and contracted plumbing and building / electrical inspector (\$48,000).	
5604	City Engineer	\$20,000
	Plan reviews and inspections related to Stormwater / Engineering.	
5612	Code Enforcement Officer	\$5,000
	Requested amount covers two contractual services contracts: code enforcement inspections, and housing inspections.	
5660	Equipment Maintenance & Repair	\$1,100
	Shared costs for copier maintenance & repair	
5665	Telephone Service	\$2,000
	Department's share of City's telephone system charges.	
5700	Public Information	\$1,000
	Budgeted amount includes reproduction of the City's Comprehensive Plan, Zoning and Subdivision books, zoning maps, ordering new aerial maps, and ordering new public hearing signs and /or construction signs as needed.	

NARRATIVE REPORT

Department: Building & Zoning **Date:** October 2016
Activity: 01-03 **Prepared By:** Mihaela Dragan

Object Number	Narrative	Adopted
5725	Public Hearing Expense	\$11,000
	Budgeted figure is based on the anticipated need for public hearings and the publishing of legal notices.	
6170	Postage	\$1,000
	Departments cost for annual postage expenses.	

Public Services Street Division

CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - STREETS DIVISION
2017/2018 BUDGET
01-04

	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Salaries & Wages	\$ 265,692	\$ 265,567	\$ 268,921	\$ 269,364	\$ 277,270	\$ 283,702	5.5%	5.3%
Other Personnel Benefits	\$ 108,753	\$ 107,852	\$ 112,848	\$ 111,876	\$ 112,170	\$ 113,572	0.6%	1.5%
Contractual Services	\$ 160,677	\$ 121,220	\$ 149,850	\$ 142,919	\$ 151,126	\$ 151,126	0.9%	5.7%
Commodities	\$ 47,467	\$ 48,559	\$ 61,200	\$ 51,382	\$ 58,150	\$ 58,150	-5.0%	13.2%
DEPARTMENT TOTAL	\$ 582,589	\$ 543,198	\$ 592,820	\$ 575,541	\$ 598,715	\$ 606,549	2.3%	5.4%

Salaries & Wages								
4110 - Full-time	\$ 249,466	\$ 257,432	\$ 256,614	\$ 256,614	\$ 256,770	\$ 263,189	2.6%	2.6%
4120 - Overtime	\$ 114	\$ 165	\$ 308	\$ 750	\$ 500	\$ 513	66.7%	-31.7%
4140 - Part-time Other	\$ 16,112	\$ 7,970	\$ 12,000	\$ 12,000	\$ 20,000	\$ 20,000	66.7%	66.7%
TOTAL	\$ 265,692	\$ 265,567	\$ 268,921	\$ 269,364	\$ 277,270	\$ 283,702	5.5%	5.3%

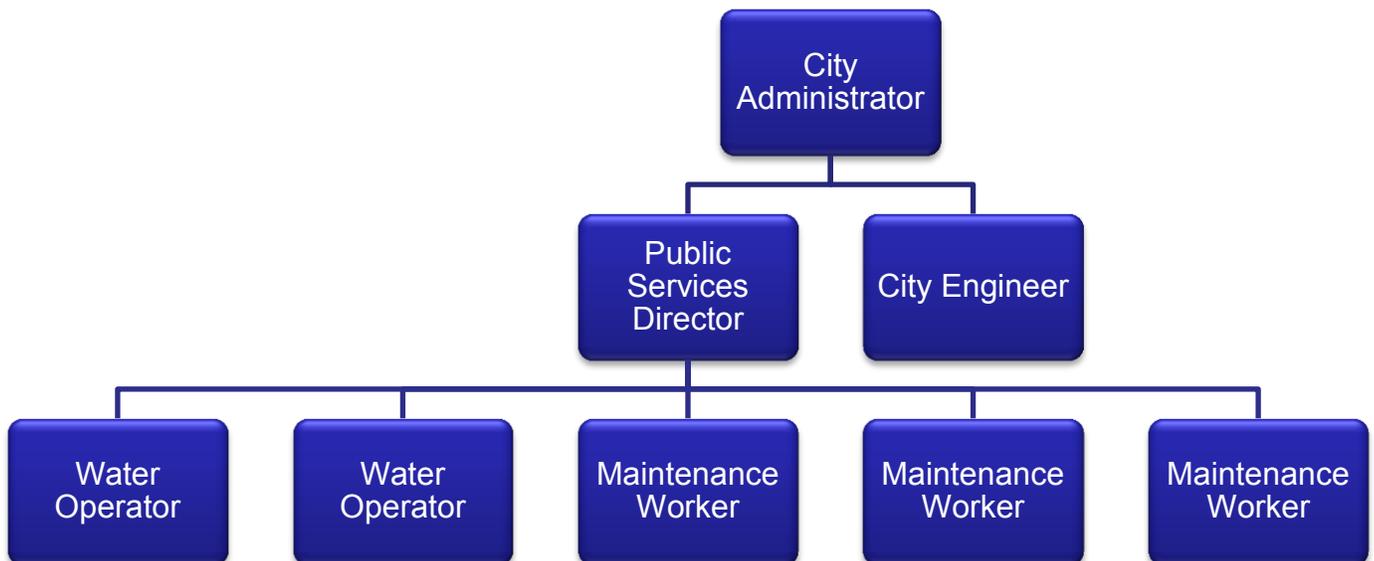
Other Personnel Benefits								
4510 - IMRF	\$ 33,616	\$ 34,771	\$ 35,380	\$ 35,153	\$ 34,882	\$ 35,754	1.1%	1.7%
4520 - FICA	\$ 20,251	\$ 20,622	\$ 20,596	\$ 20,606	\$ 21,211	\$ 21,741	5.6%	5.5%
4530 - Health Insurance	\$ 45,714	\$ 40,613	\$ 44,982	\$ 44,982	\$ 45,882	\$ 45,882	2.0%	2.0%
4531 - H.S.A. Contribution	\$ 3,400	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	0.0%	0.0%
4540 - Dental Insurance	\$ 3,134	\$ 2,758	\$ 2,574	\$ 2,574	\$ 2,677	\$ 2,677	4.0%	4.0%
4550 - Life Insurance	\$ 982	\$ 926	\$ 1,038	\$ 468	\$ 468	\$ 468	-54.9%	0.0%
4570 - Unemployment Ins	\$ 1,656	\$ 1,362	\$ 1,478	\$ 1,293	\$ 249	\$ 249	-83.1%	-80.7%
TOTAL	\$ 108,753	\$ 107,852	\$ 112,848	\$ 111,876	\$ 112,170	\$ 113,572	0.6%	1.5%

Contractual Services								
5600 - Professional & Technical	\$ 690	\$ 1,523	\$ 2,500	\$ 2,000	\$ 2,500	\$ 2,500	0.0%	25.0%
5604 - City Engineer	\$ 165	\$ -	\$ -	\$ 2,105	\$ 2,000	\$ 2,000	DNA	-5.0%
5605 - Training/Conferences	\$ 892	\$ 320	\$ 600	\$ 1,100	\$ 600	\$ 600	0.0%	-45.5%
5610 - Membership & Association	\$ 991	\$ 300	\$ 1,000	\$ 1,200	\$ 1,200	\$ 1,200	20.0%	0.0%
5615 - Meetings	\$ 216	\$ -	\$ 350	\$ 350	\$ 350	\$ 350	0.0%	0.0%
5635 - Deductible Payments	\$ -	\$ 507	\$ 4,000	\$ 1,000	\$ 3,000	\$ 3,000	-25.0%	200.0%
5650 - Physical Exams	\$ 521	\$ 756	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 466	\$ 331	\$ 500	\$ 3,200	\$ 2,200	\$ 2,200	340.0%	-31.3%
5660 - Equipment Maint & Repair	\$ 12,407	\$ 10,452	\$ 13,000	\$ 10,000	\$ 13,000	\$ 13,000	0.0%	30.0%
5663 - Vehicle Maint & Repair	\$ 24,416	\$ 17,101	\$ 16,000	\$ 22,000	\$ 16,000	\$ 16,000	0.0%	-27.3%
5665 - Telephone Service	\$ 4,717	\$ 4,938	\$ 3,400	\$ 5,400	\$ 5,400	\$ 5,400	58.8%	0.0%
5668 - Communications	\$ 4,386	\$ 5,355	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	0.0%	0.0%
5670 - Travel Expense	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.0%	DNA
5700 - Public Information	\$ 196	\$ 1,431	\$ 300	\$ -	\$ 300	\$ 300	0.0%	DNA
5715 - Uniform Allowance	\$ 1,855	\$ 1,858	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
5740 - Mosquito Abatement	\$ 15,438	\$ 15,746	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	0.0%	0.0%
5741 - Access Easement Maint	\$ 1,014	\$ 1,034	\$ 1,100	\$ 1,054	\$ 1,076	\$ 1,076	-2.2%	2.0%
5755 - Traffic Signal Maint.	\$ 1,830	\$ 2,415	\$ 2,400	\$ 2,700	\$ 2,700	\$ 2,700	12.5%	0.0%
5758 - Utilities	\$ 8,967	\$ 5,884	\$ 6,400	\$ 6,000	\$ 6,000	\$ 6,000	-6.3%	0.0%
5760 - Street Light Maint.	\$ 13,460	\$ 14,941	\$ 15,000	\$ 16,500	\$ 16,500	\$ 16,500	10.0%	0.0%
5763 - Street Sweeping	\$ 1,330	\$ 2,660	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	0.0%	0.0%
5765 - Lawn Maintenance	\$ 7,147	\$ 5,209	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	0.0%	0.0%
5766 - Tree Care	\$ 17,230	\$ 3,400	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	0.0%	0.0%
5770 - Building Maintenance	\$ 42,343	\$ 24,392	\$ 35,000	\$ 20,000	\$ 30,000	\$ 30,000	-14.3%	50.0%
5775 - Testing & Examinations	\$ -	\$ 668	\$ -	\$ 110	\$ -	\$ -	DNA	-100.0%
TOTAL	\$ 160,677	\$ 121,220	\$ 149,850	\$ 142,919	\$ 151,126	\$ 151,126	0.9%	5.7%

**CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - STREETS DIVISION
2017/2018 BUDGET
01-04**

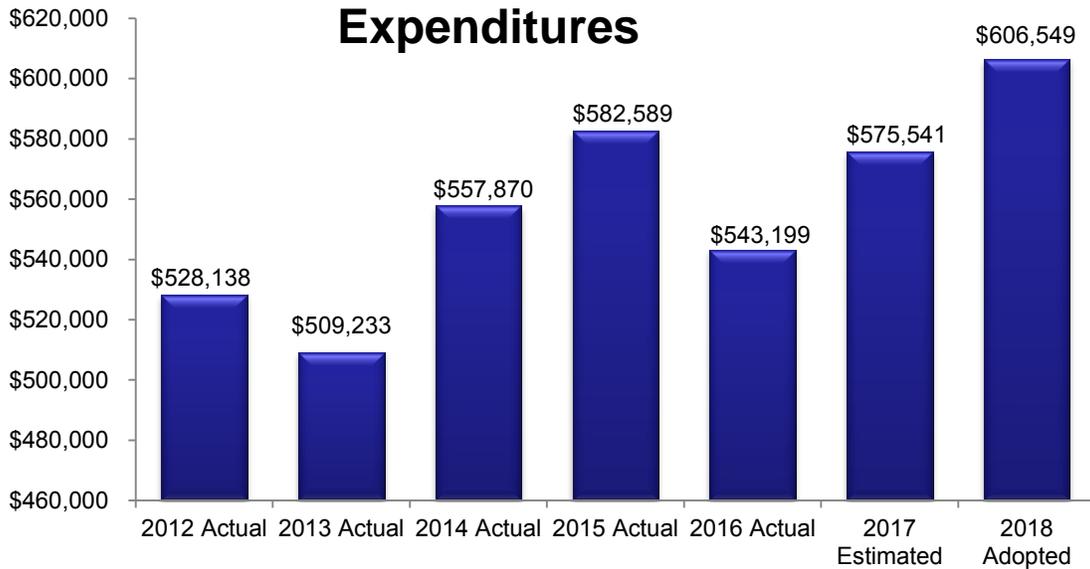
	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Commodities								
6110 - Books & Publications	\$ 130	\$ 30	\$ 350	\$ 100	\$ 350	\$ 350	0.0%	250.0%
6120 - Office Supplies	\$ 116	\$ 162	\$ 500	\$ 300	\$ 500	\$ 500	0.0%	66.7%
6130 - Supplies	\$ 7,333	\$ 6,280	\$ 13,000	\$ 11,500	\$ 11,500	\$ 11,500	-11.5%	0.0%
6132 - Lawn Maint Supplies	\$ 1,815	\$ 2,583	\$ 4,000	\$ 3,000	\$ 4,000	\$ 4,000	0.0%	33.3%
6133 - Street Repair Materials	\$ 9,043	\$ 6,745	\$ 14,000	\$ 10,000	\$ 14,000	\$ 14,000	0.0%	40.0%
6140 - NPDES Permit	\$ 1,000	\$ 1,799	\$ 1,800	\$ 1,500	\$ 1,500	\$ 1,500	-16.7%	0.0%
6150 - Software	\$ 122	\$ 5,935	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6151 - Hardware	\$ 499	\$ 610	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6170 - Postage	\$ 22	\$ 126	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	0.0%
6180 - Fuel	\$ 12,445	\$ 9,126	\$ 10,750	\$ 10,182	\$ 11,500	\$ 11,500	7.0%	12.9%
6181 - Fuel Replacement Fund	\$ 7,000	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600	0.0%	0.0%
6190 - Non-Capital Equipment	\$ 7,942	\$ 10,563	\$ 12,000	\$ 10,000	\$ 10,000	\$ 10,000	-16.7%	0.0%
TOTAL	\$ 47,467	\$ 48,559	\$ 61,200	\$ 51,382	\$ 58,150	\$ 58,150	-5.0%	13.2%
TOTAL	\$ 582,589	\$ 543,198	\$ 592,820	\$ 575,541	\$ 598,715	\$ 606,549	2.3%	5.4%

Public Services Department
Organization Chart
Fiscal Year Ended April 30, 2018

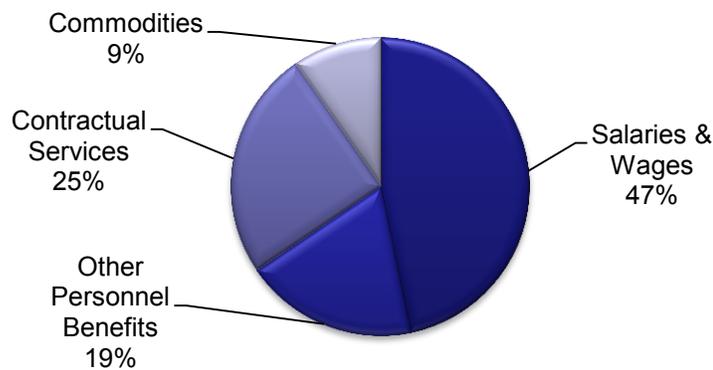


Public Services Street Division

Street Division Historical Expenditures



Salaries & Wages Represent 47% of Adopted Budget



The Public Services Department's – Street Division budget for FY 2018 is \$606,549, representing a 5.4% increase over the FY 2017 budget. Salaries and wages increased by \$14,338 or 5.3% from the FY 2017 estimate because of higher seasonal pay.

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 2016-2017 ACCOMPLISHMENTS

- Maintained compliance with the Manual on Uniform Traffic Control Devices.
- All roadway markings were repainted for improved visibility to promote safe travels throughout our community.
- The Spring Road Culvert Repair Project was successfully completed for a total cost of \$48,570.
- Successfully passed the EPA's MS4 Inspection. Received high marks for our organization and accountability.
- Implemented a new Fleet Software Maintenance Program to increase accountability and efficiency with fleet maintenance.
- Participated in the CMS Bulk Road Salt Contract resulting in a 20% decrease from last year's price. The new per tone price is \$49.08 down from last year's \$60.61.

FY 2017-2018 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

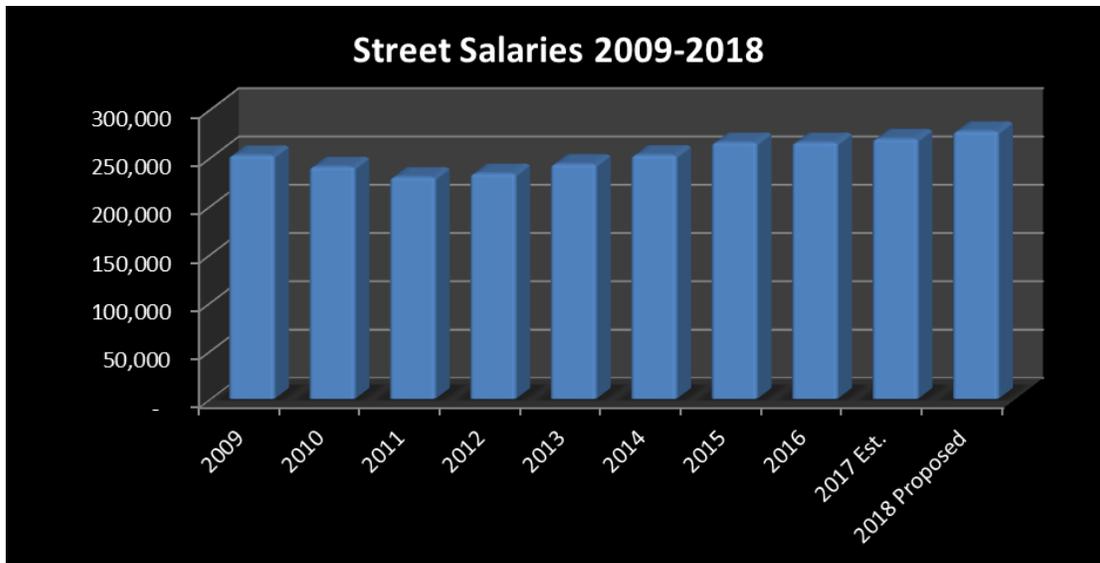
Fiscal Year 2017-2018 Budget Proposal

The Public Services Department's – Street Division FY 2017-2018 budget request is \$598,715. The proposed budget reflects a 1% increase or \$5,895 more than the FY 2016-17 budget. The increase is most notably due to being able to utilize part-time help for up to 1,000 hours under the new IMRF rule rather than the past 600 hours.

The proposed salaries include a 1% bonus for employees at the top of the step. All Public Services staff members are currently at the top of the step. The FY 2017-18 overtime portion of the Street salaries in the amount of \$15,000 has once again been reallocated to the Motor Fuel Tax Fund for snow related duties.

Contractual Services for the proposed fiscal year shows a slight increase of .9% or \$1,276 from the FY 2016-17 budget.

Public Services Street Operating Indicators	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Vehicle Maintenance - General Govt. Repairs	561	548	550	542	515	416	990	812	600	652
Vehicle Maintenance - Water Dept. Repairs	166	160	158	151	147	111	202	193	73	93
Street Repairs - Tons of Asphalt Spread	40	45	40	35	25	22	20	15	26	225
Sidewalk Repairs - Cubic Yards of Concrete Poured	20	60	50	70	60	30	10	8	50	57
Snow and Ice Control/Plowed Miles	8,416	8,212	9,944	6,315	5,500	4,856	3,147	4,327	3,400	1,544
Snow and Ice Control/Salted Miles	3,366	3,284	3,860	3,000	2,500	2,428	1,600	1,950	565	62
Number of Street Signs Replaced	42	85	65	30	34	35	26	13	15	14



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Est.	2018 Proposed
Salaries	252,339	240,524	229,832	233,499	243,315	252,607	265,693	265,567	269,364	277,270

NARRATIVE REPORT

Department: Public Services – Street Division **Date:** November 2016
Activity: 01-04 **Prepared By:** Craig Ward

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$263,189
	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	\$20,000
	Two (2) seasonal employees working a maximum of 1,000 hours each per year. These workers are mostly utilized in the summer months; occasionally they return to work in the winter. Hours have increase this year from 600 to 1,000, due to the IMRF maximum change approved and passed by Council on August 8, 2015 Resolution 15-9.	
4500	Other Personnel Benefits	\$113,572
	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.	
5604	City Engineer	\$2,000
	Miscellaneous engineering costs associated with the Public Services Department	
5610	Memberships & Associations	\$1,200
	Membership dues for the APWA, Arbor and Salt Creek Workgroup	
5635	Deductible Payments	\$3,000
	Budgeted amount represents deductible payments for car repairs through the City's insurance.	
5655	Equipment Lease & Rental	\$2,200
	Right-of-way restoration machine in addition to miscellaneous equipment rental	
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.	

NARRATIVE REPORT

Department: Public Services – Street Division **Date:** November 2016
Activity: 01-04 **Prepared By:** Craig Ward

Object Number	Narrative	Adopted
5665	Telephone Service	\$5,400
	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.	
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	\$1,076
	Costs associated with the maintenance and repair of the access drive at Anyway’s Restaurant. This agreement was approved on December 9, 2008 through Resolution No. 8-21. The reimbursement increases by 2% annually. The term of the agreement shall be 20 years and can be automatically renewed for an additional five (5) years. The agreement began on January 1, 2009 and expires on January 1, 2028.	
5755	Traffic Signal Maintenance	\$2,700
	Costs to maintain the City’s traffic signal.	
5758	Utilities	\$6,000
	Funds cover charges for Flagg Creek Water Reclamation District, and Nicor Gas for the Public Service Building, and City Hall. Some of the natural gas charges are free under the City’s Nicor franchise agreement, which provides for an annual free therm allotment of 7,682. The City receives free therms at the Police Station and City Hall buildings only.	
5760	Streetlight Maintenance	\$16,500
	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.	

NARRATIVE REPORT

Department: Public Services – Street Division **Date:** November 2016
Activity: 01-04 **Prepared By:** Craig Ward

Object Number	Narrative	Adopted
5765	Lawn Maintenance	\$6,500
	Mowing, trimming and bed maintenance are now performed in house. The expense is for turf chemical treatments as well as three (3) scheduled creek bank cuttings at \$1,600 each.	
5766	Tree Care	\$16,000
	Tree planting, trimming, removal and stump grinding.	
5770	Building Maintenance	\$30,000
	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	\$11,500
	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	\$1,500
	Annual NPDES Permit costs	
6180	Fuel	\$11,500
	Approximately 2,400 gallons of regular @ \$2.50 per gallon and 2,200 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	\$10,000
	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
2017/18 BUDGET
01-06**

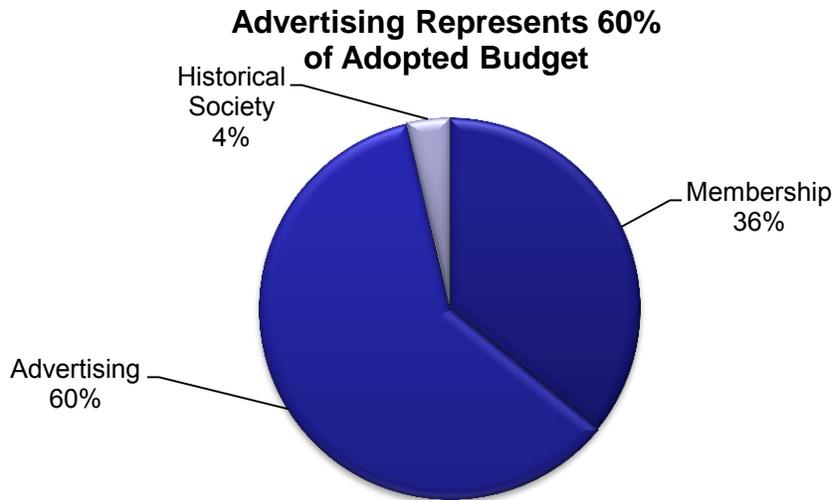
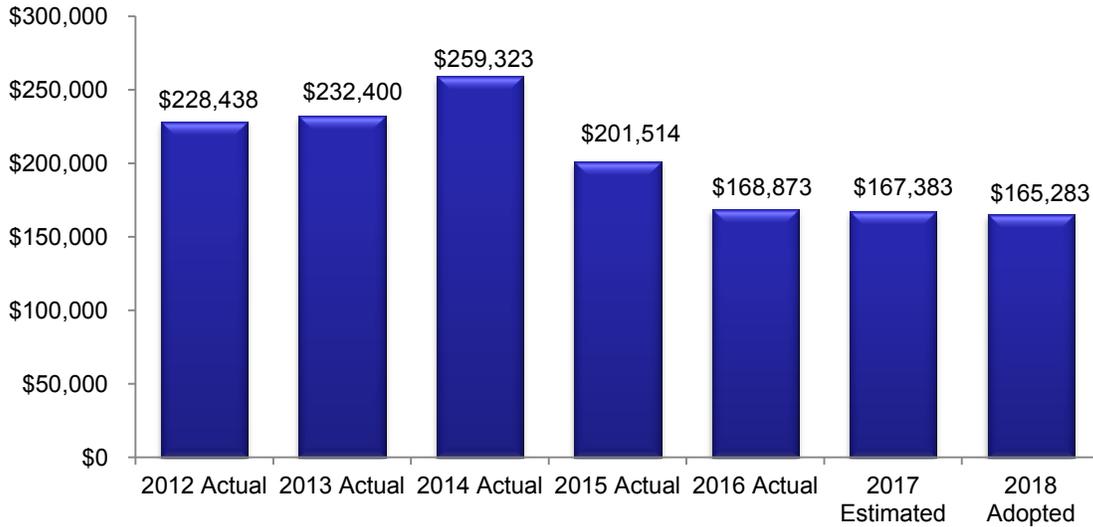
	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Contractual Services	\$ 201,514	\$ 168,873	\$ 169,116	\$ 167,383	\$ 165,283	\$ 165,283	-2.3%	-1.3%
DEPARTMENT TOTAL	\$ 201,514	\$ 168,873	\$ 169,116	\$ 167,383	\$ 165,283	\$ 165,283		

Contractual Services								
5610 - Membership/Assoc Fees	\$ 60,262	\$ 62,674	\$ 62,616	\$ 61,383	\$ 59,283	\$ 59,283	-5.3%	-3.4%
5615 - Meetings	\$ 73	\$ 199	\$ 500	\$ -	\$ -	\$ -	-100.0%	DNA
5620 - Advertising/Publication Fees	\$ 100,179	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.0%	0.0%
5780 - Special Events Chamber Supt	\$ 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	\$ 201,514	\$ 168,873	\$ 169,116	\$ 167,383	\$ 165,283	\$ 165,283	-2.3%	-1.3%

TOTAL	\$ 201,514	\$ 168,873	\$ 169,116	\$ 167,383	\$ 165,283	\$ 165,283	-2.3%	-1.3%
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Tourism

Tourism Historical Expenditures



The Tourism FY 2018 budget is \$165,283, representing a decrease of \$2,100 from the FY 2017 estimate. The Tourism budget decreased because of lower DCVB membership fees anticipated in FY 2018. DCVB membership fees are based upon the City's actual hotel tax collections. DCVB membership fees will be lower because the LaQuinta hotel is currently closed and not remitting hotel taxes. LaQuinta closed in August of 2016 due to a fire and plans to reopen in February of 2018 after some extensive remodeling.

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 2016-2017 ACCOMPLISHMENTS

1. Hosted monthly Hotel Commission meetings to review the success of the DCVB's advertising and marketing campaign – **Level 1 Goal #1.7.**
2. This past spring, the Public Services staff installed new banners purchased by the Hotel Commission.
3. The City's hotel website can now be accessed through the DCVB website, which reduced web hosting fees by approximately \$11,000.
4. Quarter two (2) for 2016 was another banner period for the City's seven (7) hotels with the occupancy rate at 69.1%, surpassing the Chicago and DuPage markets. The revenue per available room (revpar) at \$69.85 increased 2.6% from the same period last year.

FY 2017-2018 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 2017/2018 Budget Proposal

The Tourism Department FY 2018 budget is \$165,483, representing a decrease of \$3,590 less than the FY 2016 actual. This decrease is due to lower DCVB membership fees because of the temporary closure of the LaQuinta hotel. DCVB dues are based upon actual hotel tax collections and since LaQuinta will not reopen until February of 2018, there will be a reduction in dues paid to the DCVB and a decline in hotel taxes remitted to the City. FY 2017 hotel taxes are estimated at \$1,595,000, while \$1,520,000 is projected for FY 2018.

NARRATIVE REPORT

Department:	Tourism	Date:	December 2016
Activity:	01-06	Prepared By:	Aileen Haslett

Object Number	Narrative	Adopted																		
5610	Membership & Association Fees	\$59,283																		
	<p>The City's DCVB membership is based on the estimated revenue for the fiscal year (\$1,520,000). The membership cost is 20% of the first 1% of hotel/motel tax collected, which is estimated to be \$50,667 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: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="text-align: center;"><u>Rooms</u></td> <td></td> </tr> <tr> <td style="text-align: center;">Comfort Suites</td> <td style="text-align: center;">103</td> </tr> <tr> <td style="text-align: center;">Courtyard by Marriot</td> <td style="text-align: center;">147</td> </tr> <tr> <td style="text-align: center;">Hilton Garden Inn</td> <td style="text-align: center;">128</td> </tr> <tr> <td style="text-align: center;">Hilton Suites</td> <td style="text-align: center;">211</td> </tr> <tr> <td style="text-align: center;">LaQuinta Inn</td> <td style="text-align: center;">150</td> </tr> <tr> <td style="text-align: center;">Holiday Inn</td> <td style="text-align: center;">227</td> </tr> <tr> <td style="text-align: center;">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																			
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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
2017/2018 BUDGET
01-10**

	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Salaries & Wages	\$ 3,450	\$ 3,525	\$ 4,500	\$ 3,900	\$ 4,500	\$ 4,500	0.0%	15.4%
Other Personnel Benefits	\$ 264	\$ 247	\$ 350	\$ 298	\$ 350	\$ 350	0.0%	17.3%
Contractual Services	\$ 4,671	\$ 11,267	\$ 8,675	\$ 7,100	\$ 10,675	\$ 10,675	23.1%	50.4%
Commodities	\$ 304	\$ 11	\$ 610	\$ 500	\$ 610	\$ 610	0.0%	22.0%
DEPARTMENT TOTAL	\$ 8,688	\$ 15,050	\$ 14,135	\$ 11,798	\$ 16,135	\$ 16,135	14.1%	36.8%

Salaries & Wages								
4130 - Part-time Regular	\$ 3,450	\$ 3,525	\$ 4,500	\$ 3,900	\$ 4,500	\$ 4,500	0.0%	15.4%
TOTAL	\$ 3,450	\$ 3,525	\$ 4,500	\$ 3,900	\$ 4,500	\$ 4,500	0.0%	15.4%

Other Personnel Benefits								
4520 - FICA	\$ 264	\$ 247	\$ 350	\$ 298	\$ 350	\$ 350	0.0%	17.3%
TOTAL	\$ 264	\$ 247	\$ 350	\$ 298	\$ 350	\$ 350	0.0%	17.3%

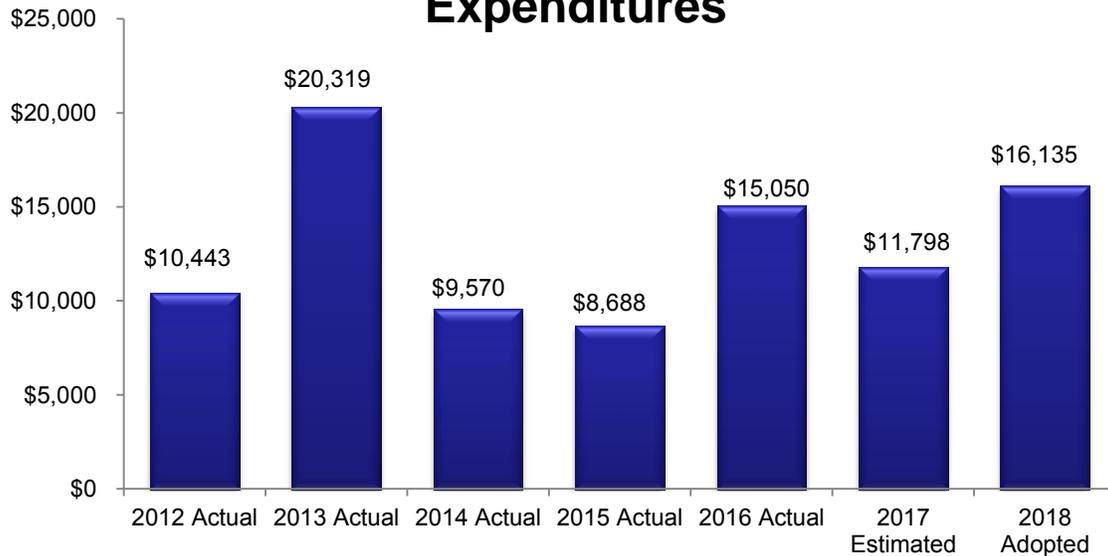
Contractual Services								
5600 - Professional/Technical	\$ -	\$ -	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	0.0%	100.0%
5605 - Training/Conferences	\$ 827	\$ 610	\$ 1,200	\$ 1,000	\$ 1,200	\$ 1,200	0.0%	20.0%
5610 - Membership & Assoc Fees	\$ 375	\$ -	\$ 375	\$ -	\$ 375	\$ 375	0.0%	DNA
5620 - Advertising & Publication	\$ 7	\$ -	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	0.0%	100.0%
5670 - Travel Expense	\$ 54	\$ 62	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
5775 - Testing & Examinations	\$ 3,407	\$ 10,596	\$ 5,000	\$ 5,000	\$ 7,000	\$ 7,000	40.0%	40.0%
TOTAL	\$ 4,671	\$ 11,267	\$ 8,675	\$ 7,100	\$ 10,675	\$ 10,675	23.1%	50.4%

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	\$ 11	\$ 150	\$ 150	\$ 150	\$ 150	0.0%	0.0%
6170 - Postage	\$ 2	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	0.0%
TOTAL	\$ 304	\$ 11	\$ 610	\$ 500	\$ 610	\$ 610	0.0%	22.0%

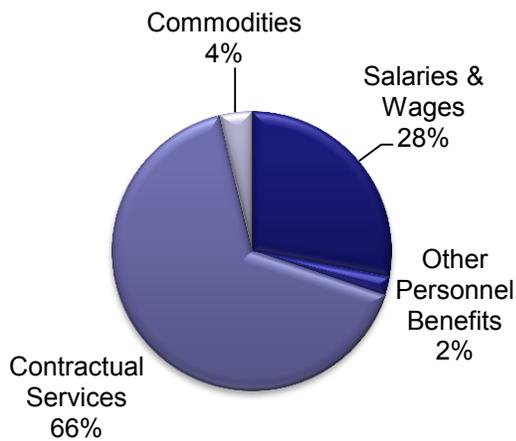
TOTAL	\$ 8,688	\$ 15,050	\$ 14,135	\$ 11,798	\$ 16,135	\$ 16,135	14.1%	36.8%
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Police Commission

Police Commission Historical Expenditures



Contractual Services Represents 66% of Adopted Budget



The Police Commission FY 2018 budget is \$16,135 representing an increase of \$4,337 from the FY 2017 estimate. Testing and examinations at \$7,000 comprise the majority of contractual services.

POLICE COMMISSION

MISSION STATEMENT

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

GOALS

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

FY 2016-2017 ACCOMPLISHMENTS

1. New applicant testing took place on February 4, 2017.
2. Sergeant promotional list is current and up-to-date.

FY 2017-2018 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 2017-2018 Budget Proposal

The Police Commission FY 2018 budget is \$16,135 representing an increase of \$1,085 over the FY 2016 actual and \$4,337 more than the FY 2017 estimate. In the current year new applicant testing took place. In FY 2018, testing and examinations is anticipated to increase by 40% over the current year estimate.

NARRATIVE REPORT

Department:	Police Commission	Date:	December 2016
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	\$7,000
	Budgeted amount is for cost of administering testing and examinations for eligibility list for new officers, and Sergeant promotions for the Police Department.	

Finance

CITY OF OAKBROOK TERRACE
FINANCE DEPARTMENT
2017/2018 BUDGET
01-11

	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Salaries & Wages	\$ 71,447	\$ 87,133	\$144,023	\$ 63,651	\$ 65,934	\$ 67,583	-53.1%	6.2%
Other Personnel Benefits	\$ 30,341	\$ 28,931	\$ 42,729	\$ 22,429	\$ 24,885	\$ 25,230	-41.0%	12.5%
Contractual Services	\$298,837	\$293,792	\$302,412	\$300,032	\$278,700	\$ 263,700	-12.8%	-12.1%
Commodities	\$ 13,000	\$ 14,111	\$ 21,300	\$ 22,961	\$ 19,700	\$ 19,700	-7.5%	-14.2%
DEPARTMENT TOTAL	\$413,626	\$423,967	\$510,464	\$409,073	\$389,220	\$ 376,214	-26.3%	-8.0%

Salaries & Wages								
4110 - Full-time	\$ 70,958	\$ 76,414	\$144,023	\$ 56,104	\$ 65,934	\$ 67,583	-53.1%	20.5%
4130 - Part-time Regular	\$ -	\$ 10,720	\$ -	\$ 7,547	\$ -	\$ -	DNA	-100.0%
4120 - Overtime	\$ 490	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
TOTAL	\$ 71,447	\$ 87,133	\$144,023	\$ 63,651	\$ 65,934	\$ 67,583	-53.1%	6.2%

Other Personnel Benefits								
4510 - IMRF	\$ 9,258	\$ 11,120	\$ 19,808	\$ 7,956	\$ 8,769	\$ 8,988	-54.6%	13.0%
4520 - FICA	\$ 5,365	\$ 6,511	\$ 11,018	\$ 4,869	\$ 5,044	\$ 5,170	-53.1%	6.2%
4530 - Health Insurance	\$ 13,057	\$ 7,374	\$ 7,940	\$ 6,040	\$ 8,099	\$ 8,099	2.0%	34.1%
4531 - H.S.A. Contribution	\$ 1,175	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	0.0%	0.0%
4540 - Dental Insurance	\$ 853	\$ 425	\$ 404	\$ 305	\$ 420	\$ 420	3.9%	37.7%
4550 - Life Insurance	\$ 226	\$ 223	\$ 470	\$ 170	\$ 132	\$ 132	-71.9%	-22.4%
4570 - Unemployment Ins	\$ 408	\$ 927	\$ 739	\$ 739	\$ 71	\$ 71	-90.4%	-90.4%
TOTAL	\$ 30,341	\$ 28,931	\$ 42,729	\$ 22,429	\$ 24,885	\$ 25,230	-41.0%	12.5%

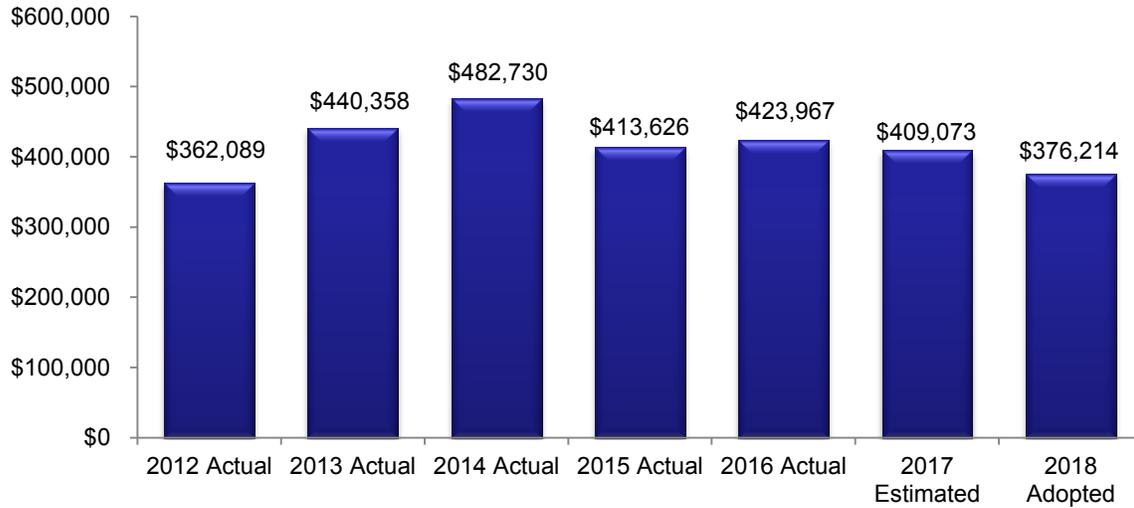
Contractual Services								
5600 - Professional/Technical	\$123,964	\$114,696	\$113,810	\$123,000	\$117,650	\$ 117,650	3.4%	-4.3%
5603 - Business License Inspection	\$ 16,750	\$ 16,250	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	-100.0%	-100.0%
5606 - Credit Card Transaction Fees	\$ 1,173	\$ 2,591	\$ 2,400	\$ 2,500	\$ 2,500	\$ 2,500	4.2%	0.0%
5605 - Training/Conferences	\$ 3,532	\$ 55	\$ 1,000	\$ 1,320	\$ 1,000	\$ 1,000	0.0%	-24.2%
5610 - Membership/Assoc Fees	\$ 660	\$ 410	\$ 1,100	\$ 410	\$ 550	\$ 550	-50.0%	34.1%
5615 - Meetings	\$ -	\$ 165	\$ 250	\$ 150	\$ 150	\$ 150	-40.0%	0.0%
5630 - Risk Management Insurance	\$ 57,506	\$ 56,159	\$ 61,775	\$ 54,536	\$ 54,946	\$ 54,946	-11.1%	0.8%
5631 - Workers Compensation Insurance	\$ 81,944	\$ 86,215	\$ 90,617	\$ 87,321	\$ 71,083	\$ 71,083	-21.6%	-18.6%
5640 - Vision Insurance	\$ 3,910	\$ 6,151	\$ 6,100	\$ 6,116	\$ 6,200	\$ 6,200	1.6%	1.4%
5650 - Physical Exams	\$ -	\$ 58	\$ -	\$ 58	\$ -	\$ -	DNA	-100.0%
5655 - Equipment Lease & Rental	\$ 273	\$ 321	\$ 360	\$ 321	\$ 321	\$ 321	-11.0%	0.0%
5660 - Equipment Maint & Repair	\$ 1,958	\$ 2,903	\$ 1,400	\$ 1,500	\$ 1,500	\$ 1,500	7.1%	0.0%
5665 - Telephone Service	\$ 1,828	\$ 2,414	\$ 2,000	\$ 2,100	\$ 2,100	\$ 2,100	5.0%	0.0%
5668 - Communications	\$ 1,940	\$ 2,864	\$ 3,000	\$ 2,700	\$ 2,700	\$ 2,700	-10.0%	0.0%
5700 - Public Information	\$ 3,399	\$ 2,540	\$ 3,600	\$ 3,000	\$ 3,000	\$ 3,000	-16.7%	0.0%
TOTAL	\$298,837	\$293,792	\$302,412	\$300,032	\$278,700	\$ 263,700	-12.8%	-12.1%

Commodities								
6120 - Office Supplies	\$ 1,442	\$ 487	\$ 1,000	\$ 1,400	\$ 1,200	\$ 1,200	20.0%	-14.3%
6130 - Supplies	\$ 1,994	\$ 2,725	\$ 3,500	\$ 1,500	\$ 1,500	\$ 1,500	-57.1%	0.0%
6150 - Software	\$ 7,243	\$ 8,960	\$ 13,000	\$ 14,500	\$ 15,000	\$ 15,000	15.4%	3.4%
6151 - Hardware	\$ 509	\$ 125	\$ 1,800	\$ 3,561	\$ -	\$ -	-100.0%	-100.0%
6170 - Postage	\$ 1,812	\$ 1,814	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
TOTAL	\$ 13,000	\$ 14,111	\$ 21,300	\$ 22,961	\$ 19,700	\$ 19,700	-7.5%	-14.2%

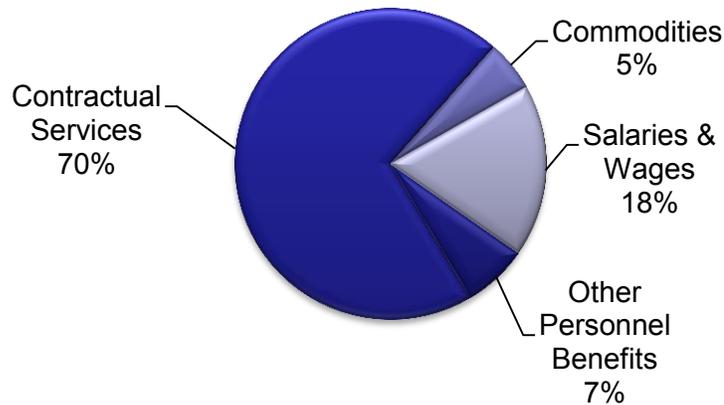
TOTAL	\$413,626	\$423,967	\$510,464	\$409,073	\$389,220	\$ 376,214	-26.3%	-8.0%
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Finance

Finance Historical Expenditures



Contractual Services Represent 70% of Adopted Budget



The Finance FY 2018 budget is \$376,214 representing a decrease of \$32,859 or 8% from the FY 2017 estimate. The FY 2018 budget is less than the FY 2017 estimate because of lower contractual services.

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 2016-2017 ACCOMPLISHMENTS

1. Successful receipt of the Certificate of Achievement for Excellence in Financial Reporting for the FY 2016 CAFR – **Staff Goal.**
2. Successful receipt of the Distinguished Budget Presentation Award for the FY 2017 Budget – **Staff Goal.**
3. Assisted the auditor and actuary in the implementation of new accounting pronouncements, namely GASB 67 & 68.
4. Earned higher interest rates for local bank deposits.
5. An additional credit card terminal was purchased for water receipts to improve the utility billing payment process.
6. New staff members were trained on the City's financial software program.

FY 2017-2018 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 2017-2018 Budget Proposal

The Finance FY 2018 budget is \$389,220, representing a decrease of \$121,244 less than the FY 2017 budget. The FY 2018 budget is less than the FY 2017 budget because of reduced budgeted amounts for salaries, benefits, and contractual services. During FY 2017, the Assistant Finance Director position was eliminated and replaced with the Finance Coordinator position.

Finance Operating Indicators	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Business Licenses Issued	388	422	397	352	313	301	343	320	350	342
Credit Card Transactions - began FY 2013	422	317	281	183	NA	NA	NA	NA	NA	NA
Purchase Orders	80	132	90	87	81	74	NA	NA	NA	NA



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Est.	2018 Proposed
Salaries	98,716	100,121	102,655	105,888	132,237	121,494	71,447	87,133	63,651	65,934

NARRATIVE REPORT

Department: Finance Department **Date:** January 2016
Activity: 01-11 **Prepared By:** Aileen Haslett

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$67,583
	Budgeted amount includes salary for the Finance Coordinator.	
4500	Other Personnel Benefits	\$25,230
	These benefits include IMRF, FICA, and insurance for life, dental, and health.	
5600	Professional & Technical Services	\$117,650
	Budget figure includes cost for the annual audit (\$43,000), payroll services (\$5,600), and the annual software maintenance and support for Springbrook financial, departmental services, fixed asset package, (\$8,000). Also included are the GFOA award fees (\$600), and safety deposit box fees (\$150). Additionally, the charges for Current Technologies Corporation (\$22,500), contracted Finance Consultant (\$37,000), and SEC mandatory filing fees (\$800) are budgeted here.	
5606	Credit Card Transaction Fees	\$2,500
	Costs associated with accepting credit card payments.	
5605	Training & Conferences	\$1,000
	Funds for training seminars for the Finance Director and Finance Coordinator.	
5610	Membership & Association	\$550
	Memberships in professional organizations including: Government Finance Officers Association (GFOA), Illinois Government Finance Officers Association (IGFOA)	
5630	Risk Management Insurance	\$54,946
	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	\$71,083
	Two-thirds of the expense for worker compensation coverage is budgeted in the General Fund. Remaining one-third is budgeted in the Water Fund.	
5640	Vision Insurance	\$6,200
	Costs associated with vision insurance offered to City employees.	

NARRATIVE REPORT

Department: Finance Department **Date:** January 2016
Activity: 01-11 **Prepared By:** Aileen Haslett

Object Number	Narrative	Adopted
5660	Equipment Maintenance & Repair	\$1,500
	Konica Minolta charge per copy.	
5665	Telephone Service	\$2,100
	Finance Department's share of phone service charges.	
5668	Communications	\$2,700
	Comcast charges for internet and static IP addresses. The phone line for the credit card terminal is also budgeted here.	
5700	Public Information	\$3,000
	Filing of Annual Treasurer's Report and the Tax Levy. Printing of the adopted budget is also charged in this line item.	
6150	Software	\$15,000
	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.	
6170	Postage	\$2,000
	Finance's share of postage including overnight and bulk mailing.	

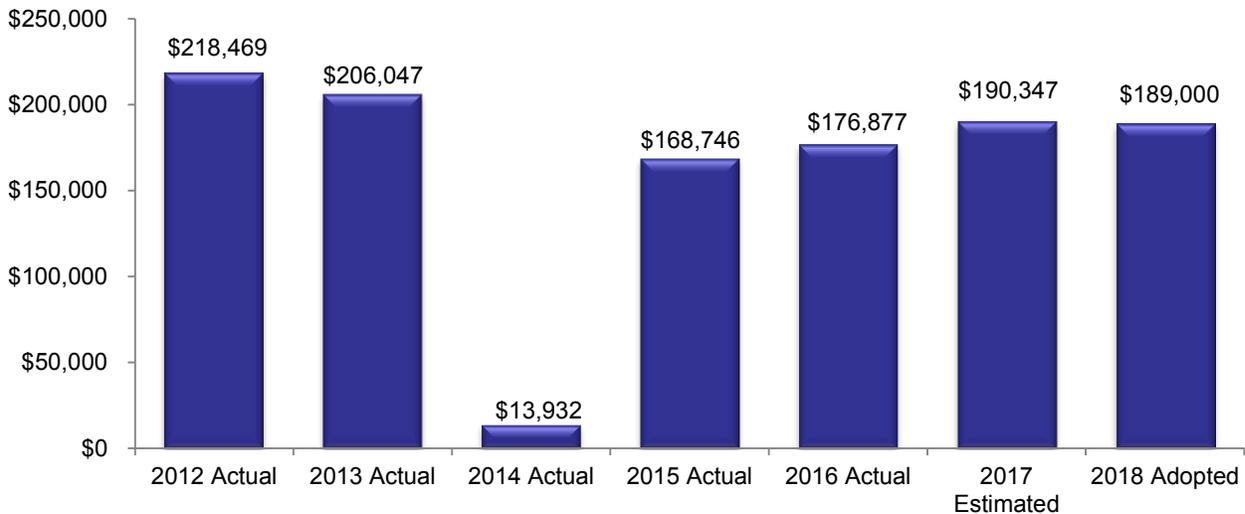
Economic Development

**CITY OF OAKBROOK TERRACE
ECONOMIC DEVELOPMENT
2017/2018 BUDGET
01-13**

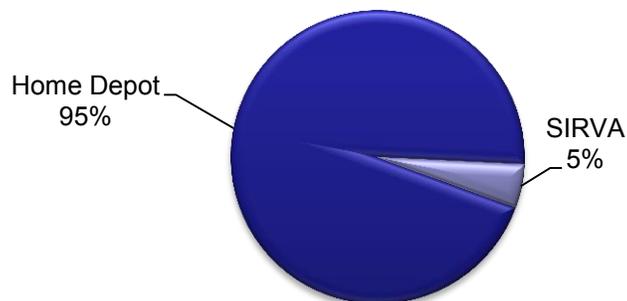
	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
DEPARTMENT TOTAL	\$ 168,746	\$ 176,877	\$ 192,500	\$ 190,347	\$ 189,000	\$ 189,000	-1.8%	-0.7%
Contractual Services								
5750 - Home Depot Reimbursable	\$ 168,746	\$ 176,877	\$ 174,500	\$ 180,000	\$ 180,000	\$ 180,000	3.2%	0.0%
5752 - Red Box Reimbursable	\$ -	\$ -	\$ 9,000	\$ 10,347	\$ -	\$ -	-100.0%	-100.0%
5753- SIRVA Reimbursable	\$ -	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	0.0%	DNA
TOTAL	\$ 168,746	\$ 176,877	\$ 192,500	\$ 190,347	\$ 189,000	\$ 189,000	-1.8%	-0.7%
TOTAL	\$ 168,746	\$ 176,877	\$ 192,500	\$ 190,347	\$ 189,000	\$ 189,000	-1.8%	-0.7%

Economic Development

Economic Development Historical Expenditures



Home Depot Reimbursable Represents 95% of Adopted Budget



The Economic Development FY 2018 budget is \$189,000, which is \$1,347 lower than the FY 2017 estimate.

ECONOMIC DEVELOPMENT DEPARTMENT

Fiscal Year 2017-2018 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 2018 is \$189,000, which is \$12,123 or 7% more than the FY 2016 actual. The FY 2018 budget is based upon current year Home Depot sales tax projections. In FY 2017, the City made the final sales tax incentive payout to Redbox. Recently, Redbox reduced their occupancy at the Oakbrook Terrace Tower and therefore were no longer in compliance with the original agreement.

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

	2016	2015	2014	2013	2008-2012	2003-2007	Totals
Home Depot	176,877	168,746	5,415	140,870	651,485	615,397	1,758,791
Lee Lumber*	-	-	-	4,144	463,918	667,624	1,135,686
Redbox**	-	-	8,518	12,904	8,503	-	29,925
Totals	176,877	168,746	13,933	157,918	1,123,906	1,283,021	2,924,401

NARRATIVE REPORT

Department: Economic Development **Date:** December 2016
Activity: 01-13 **Prepared By:** Aileen Haslett

Object Number	Narrative	Adopted
5750	Home Depot Reimbursable	\$180,000
	Amount budgeted in regards to the City's Sales Tax Incentive Agreement with Home Depot. The Home Depot Agreement was approved through Ordinance Number 02-22 and is for a 20 year period. The agreement expires on July 29, 2022.	
5753	SIRVA Reimbursable	\$9,000
	Amount budgeted in regards to the Reimbursement Agreement with SIRVA. The SIRVA Agreement was approved through Resolution Number 13-20 and is for a 10 year period. The agreement expires on August 27, 2023.	

Traffic Light Enforcement

**CITY OF OAKBROOK TERRACE
TRAFFIC LIGHT ENFORCEMENT
2017/2018 BUDGET
01-14**

	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 16/17	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,000	DNA	DNA
Other Personnel Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,211	DNA	DNA
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 781,520	DNA	DNA
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	DNA	DNA
DEPARTMENT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 878,731	DNA	DNA

Salaries & Wages								
4130 - Part-time Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,000	DNA	DNA
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,000	DNA	DNA

Other Personnel Benefits								
4510 - IMRF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,101	DNA	DNA
4520 - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,967	DNA	DNA
4570 - Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143	DNA	DNA
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,211	DNA	DNA

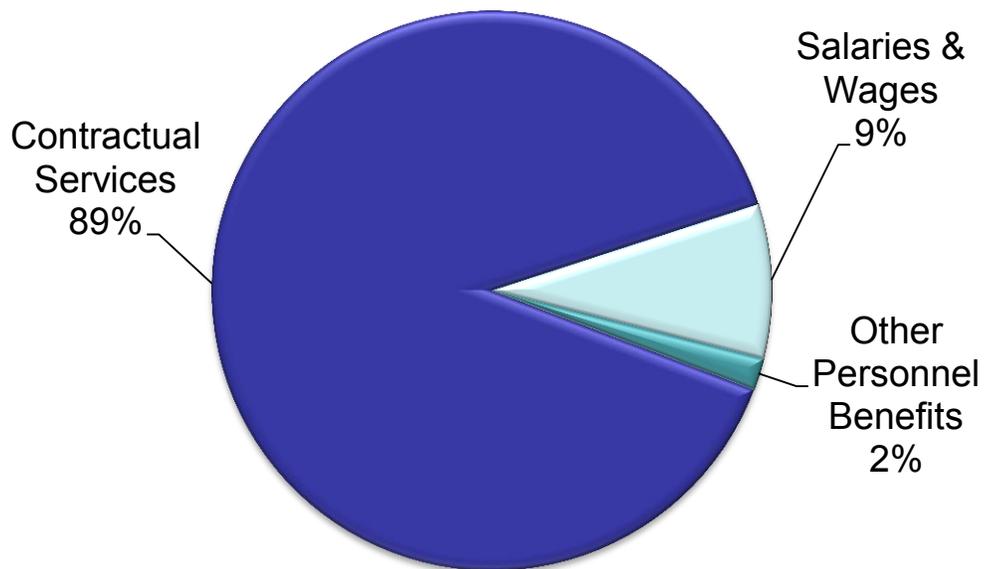
Contractual Services								
5611 - Support Services					\$ -	\$ 10,000	DNA	DNA
5675 - Admin Hearing Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,520	DNA	DNA
5681 - Safespeed Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732,000	DNA	DNA
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 781,520	DNA	DNA

Commodities								
6120 - Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	DNA	DNA
6130 - Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	DNA	DNA
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	DNA	DNA

TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 878,731	DNA	DNA
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Traffic Light Enforcement

Contractual Services Represents 89% of Adopted Budget



This is the first year for the newly created Traffic Light Enforcement division, which totaled \$878,731. Contractual services of \$781,520 include the camera monitoring fees. Salaries and wages of \$78,000 include the cost for two (2) plan reviewers. The goal of the Traffic Enforcement division is to improve safety and reduce accidents at the corner of Route 83 and 22nd Street, which is one of the busiest intersections in the State of Illinois.

NARRATIVE REPORT

Department: Traffic Light Enforcement **Date:** March 2017
Activity: 01-14 **Prepared By:** Aileen Haslett

Object Number	Narrative	Adopted
4130	Part-time Regular	\$78,000
	The budgeted amount represents the part-time wages for two (2) photo enforcement camera reviewers at 30 hours each per week at \$25 per hour.	
4500	Other Personnel Benefits	\$16,211
	These benefits include IMRF, FICA, and unemployment insurance.	
5611	Support Services	\$10,000
	Contribution towards Mothers Against Drunk Drivers and purchase of child safety seats.	
5675	Administrative Hearing Services	\$39,520
	The budgeted amount represents the cost for the administrative hearing officer to adjudicate the traffic enforcement fines.	
5681	Safespeed Service Fees	\$732,000
	The budgeted amount represents the vendor's fees to implement two (2) traffic enforcement camera systems.	
6120	Office Supplies	\$1,000
	The budgeted amount represents the cost of office supplies for this new division.	
6130	Supplies	\$2,000
	The cost of miscellaneous supplies for this new division.	

Water Fund

**CITY OF OAKBROOK TERRACE
WATER FUND REVENUES
2017/2018 BUDGET**

	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Taxes Collected by OBT	\$ 453,109	\$ 274,371	\$ 280,000	\$ 300,000	\$ 300,000	\$ 300,000	7.1%	0.0%
Fines & Forfeitures	14,968	17,636	15,000	17,500	17,500	17,500	16.7%	0.0%
Sales & Service	975,799	1,169,074	975,650	987,150	962,150	962,150	-1.4%	-2.5%
Miscellaneous Revenue	1,038	3,503	2,310	1,475	1,475	1,475	-36.1%	0.0%
WATER FUND TOTAL	\$ 1,444,914	\$ 1,464,584	\$ 1,272,960	\$ 1,306,125	\$ 1,281,125	1,281,125	0.6%	-1.9%

Taxes Collected By OBT								
3030 - Electric Utility Tax	453,109	274,371	280,000	300,000	300,000	300,000	7.1%	0.0%
TOTAL	453,109	274,371	280,000	300,000	300,000	300,000	7.1%	0.0%

Fines & Forfeitures								
3750 - Penalties/Fines	14,968	17,636	15,000	17,500	17,500	17,500	16.7%	0.0%
TOTAL	14,968	17,636	15,000	17,500	17,500	17,500	16.7%	0.0%

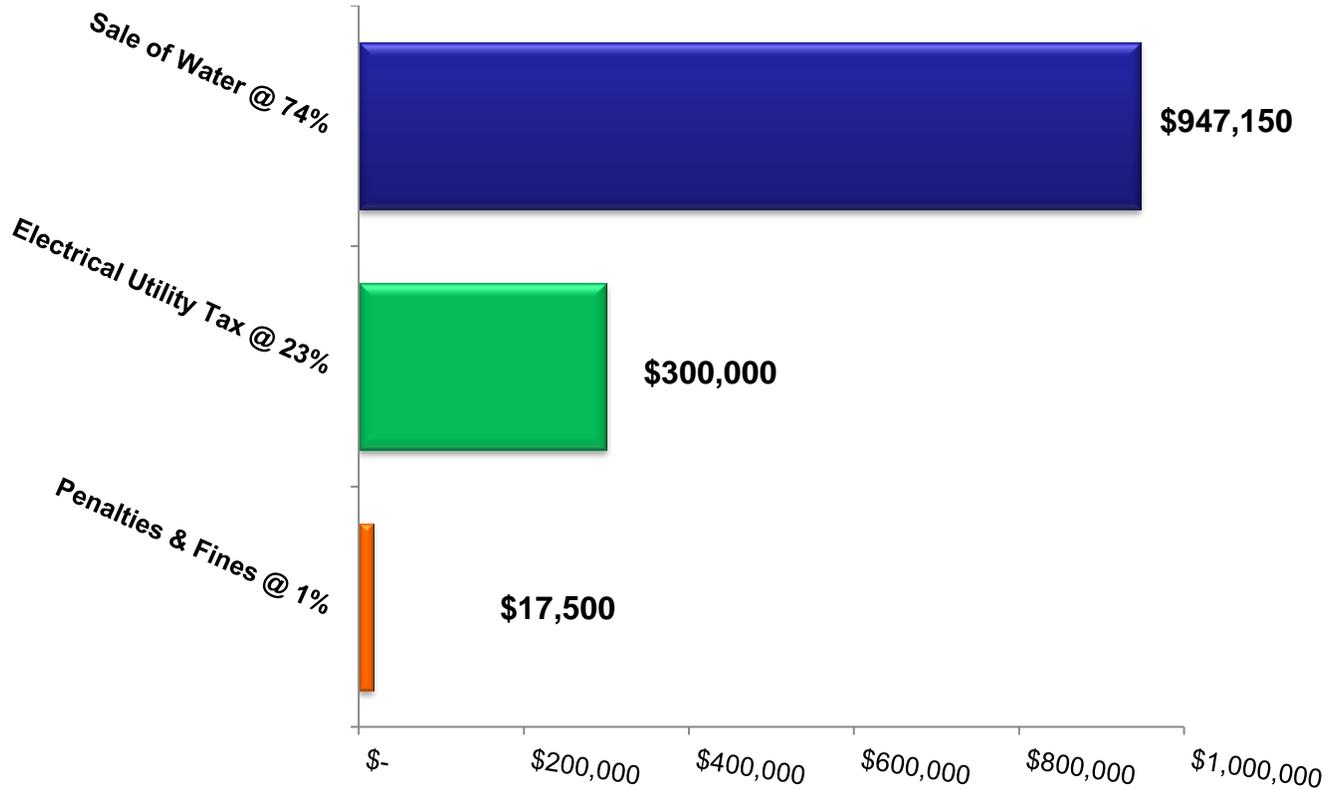
Sales & Service								
3710 - Sale of Water	820,799	886,074	947,150	947,150	947,150	947,150	0.0%	0.0%
3715 - Water Meter Sales	-	-	3,500	-	5,000	5,000	42.9%	DNA
3720 - Tap-On Fees	155,000	283,000	25,000	40,000	10,000	10,000	-60.0%	-75.0%
TOTAL	975,799	1,169,074	975,650	987,150	962,150	962,150	-1.4%	-2.5%

Miscellaneous Revenue								
3650 - Interest Earnings	212	352	300	875	875	875	191.7%	0.0%
3660 - Misc Revenue	826	3,151	2,010	600	600	600	-70.1%	0.0%
TOTAL	1,038	3,503	2,310	1,475	1,475	1,475	-36.1%	0.0%

TOTAL REVENUES								
	\$ 1,444,914	\$ 1,464,584	\$ 1,272,960	\$ 1,306,125	\$ 1,281,125	1,281,125	0.6%	-1.9%
Expenses (includes depreciation expense and interest expense)	\$ 1,171,750	\$ 1,571,614	\$ 1,246,275	\$ 1,190,607	\$ 1,242,049	\$ 1,249,196	0.2%	4.9%
Less: Capitalized Assets	16,202	195,100	-	-	-	\$ -	DNA	DNA
Excess (Deficiency) of Revenues over Expenditures	\$ 289,366	\$ 88,070	\$ 26,685	\$ 115,518	\$ 39,076	31,929	19.7%	-72.4%

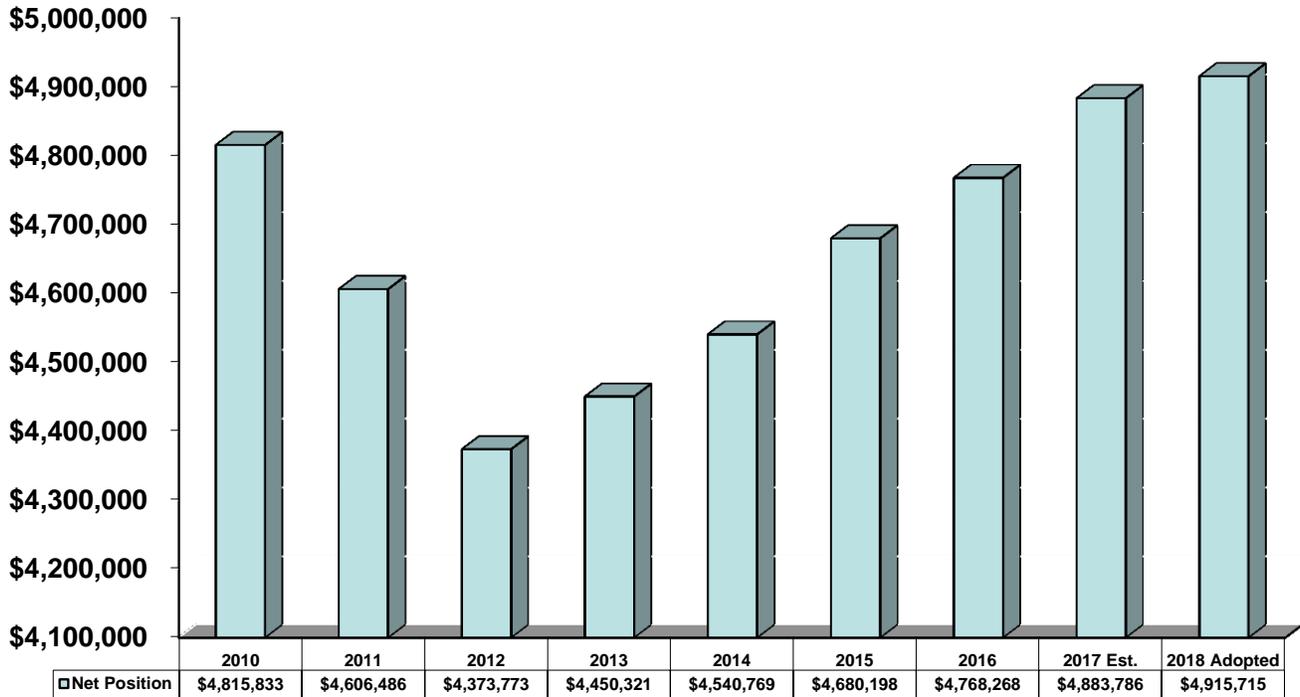
Net Assets (as reflected in audited financial statements)								
May 1 - Beginning Balance restated per GASB 68	\$ 4,540,769	\$ 4,680,198	\$ 4,768,268	\$ 4,768,268	\$ 4,883,786	4,883,786	2.4%	2.4%
April 30 - Ending Balance Restated per GASB 68	\$ 4,830,135	\$ 4,768,268	\$ 4,794,953	\$ 4,883,786	\$ 4,922,862	4,915,715	2.5%	0.7%

FY 2018 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 2018. Electric Utility tax represents the second largest revenue source at 23% with \$300,000 estimated. Penalties and fines represent 1% or \$17,500 of total revenues.

Water Fund Net Position – Increase/Decrease from Prior Year



The Water Fund's net position steadily decreased from FY 2010 through FY 2012. The growth in net position resumed in FY 2013 and continues through FY 2018. The FY 2016 net position was \$4,768,268 and it is expected to increase by \$115,518 for FY 2017. For FY 2018 net position is estimated at \$4,915,715, reflecting an increase of \$31,929 over the current year estimate.

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

FY	Net Position	Surplus/(Deficit	% Change
2010	4,815,833		
2011	4,606,486	(209,347)	-4.3%
2012	4,373,773	(232,713)	-5.1%
2013	4,450,321	76,548	1.8%
2014	4,540,769	90,448	2.0%
2015	4,680,198	139,429	3.1%
2016	4,768,268	88,070	1.9%
2017	4,883,786	115,518	2.4%
2018	4,915,715	31,929	0.7%

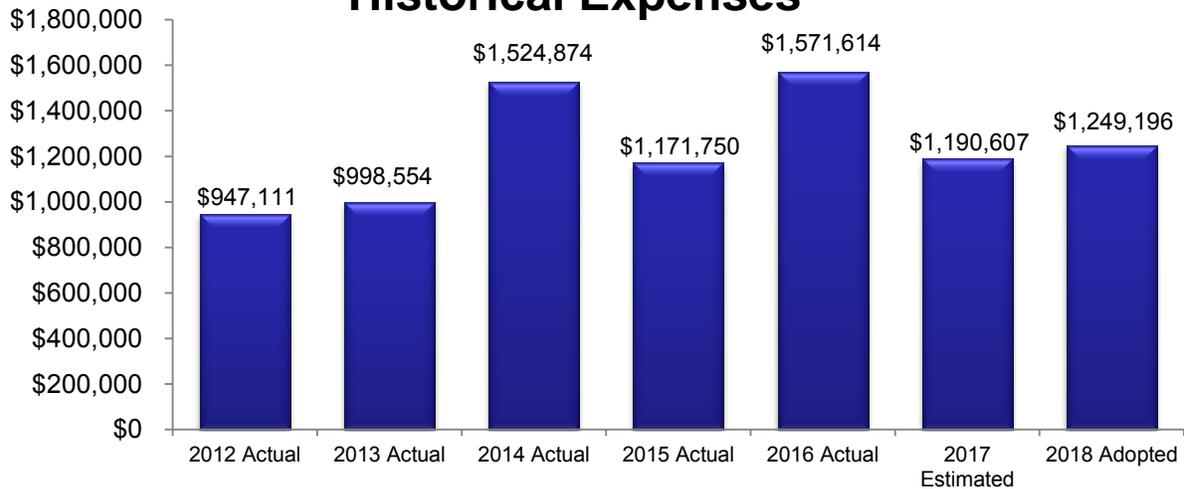
**CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION
2017/2018 BUDGET**

	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% of Total
Salaries & Wages	\$ 200,961	\$ 223,336	\$ 223,751	\$ 227,759	\$ 236,350	\$ 242,259	19.4%
Other Personnel Benefits	\$ 85,539	\$ 109,821	\$ 91,548	\$ 93,289	\$ 95,119	\$ 96,358	7.7%
Contractual Services	\$ 505,591	\$ 687,277	\$ 584,887	\$ 547,062	\$ 585,923	\$ 585,922	46.9%
Commodities	\$ 33,458	\$ 25,522	\$ 24,750	\$ 21,158	\$ 31,952	\$ 31,952	2.6%
Capital Expenditures	\$ 346,201	\$ 525,658	\$ 321,339	\$ 301,339	\$ 292,705	\$ 292,705	23.4%
DEPARTMENT TOTAL	\$ 1,171,750	\$ 1,571,614	\$ 1,246,275	\$ 1,190,607	\$ 1,242,049	1,249,196	100%

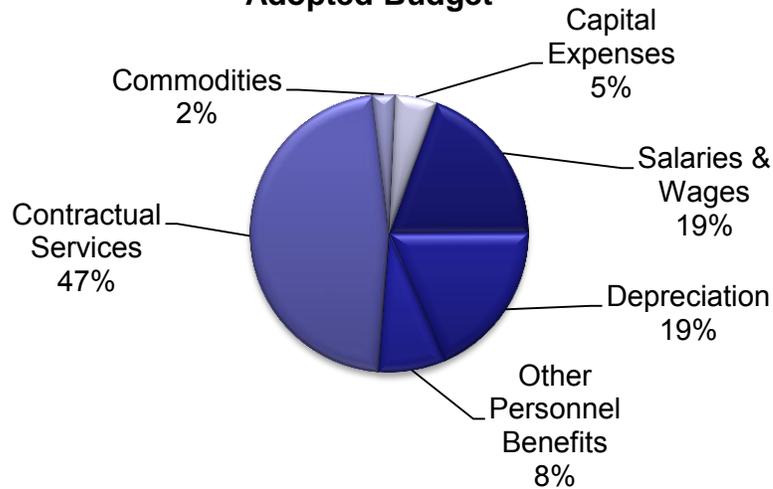
	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% of Total
WATER DIVISION							
03-09 DISTRIBUTION	\$ 253,434	\$ 436,757	\$ 252,000	\$ 232,000	\$ 232,000	\$ 232,000	18.6%
03-12 OPERATING & MAINT	\$ 918,316	\$ 1,134,857	\$ 994,275	\$ 958,607	\$ 1,010,049	\$ 1,017,196	81.4%
DEPARTMENT TOTAL	\$ 1,171,750	\$ 1,571,614	\$ 1,246,275	\$ 1,190,607	\$ 1,242,049	\$ 1,249,196	100.0%

Public Services Water Division

Water Division Historical Expenses



Contractual Services Represent 47% of Adopted Budget



The FY 2018 Water Budget increased by 4.9% or \$58,589 from the FY 2017 estimate. This increase is due to higher salaries, contractual services, and commodities for FY 2018. No major capital expenses are planned for FY 2018.

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 2016-2017 ACCOMPLISHMENTS

- Added seven (7) Oliviabrook Units, one (1) major commercial customer with One Lincoln Centre, along with one (1) residential property to our water system – **Level 1 Goal #1.4.**
- Accounted for 95% of our water pumped under the newly implemented M-36 AWWA Audit.
- Completed another year of successful coliform and bacteria sampling. That is sixteen (16) straight years of not having a sample test positive for either!
- Successfully completed the City's annual Consumer Confidence Report to inform our water customers about our Lake Michigan Water Supply.
- The Water Division partnered with the Fire Department and ISO to complete an analysis of our structural fire suppression system. Our system received high marks.

FY 2017-2018 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
2017/2018 BUDGET
03-09**

	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Contractual Services	\$ 6,052	\$ 170	\$ 20,000	\$ -	\$ -	\$ -	-100.0%	DNA
Capital Expenditures	\$ 247,382	\$ 436,587	\$ 232,000	\$ 232,000	\$ 232,000	\$ 232,000	0.0%	0.0%
	\$ 253,434	\$ 436,757	\$ 252,000	\$ 232,000	\$ 232,000	\$ 232,000	-7.9%	0.0%

Contractual Services								
5600 - Professional/Technical	\$ -	\$ -	\$ 17,000	\$ -	\$ -	\$ -	-100.0%	DNA
5671 - General Legal Expense	\$ 6,052	\$ 170	\$ 3,000	\$ -	\$ -	\$ -	-100.0%	DNA
TOTAL	\$ 6,052	\$ 170	\$ 20,000	\$ -	\$ -	\$ -	-100.0%	#DIV/0!

Capital Expenditures								
7190-01 Regency Place Water	\$ 2,398	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
7190-03 Replace Pipe and Repaint Tower	\$ 13,804	\$ 195,100	\$ -	\$ -	\$ -	\$ -	DNA	DNA
7530 - Depreciation Expense	\$ 231,180	\$ 241,487	\$ 232,000	\$ 232,000	\$ 232,000	\$ 232,000	0.0%	0.0%
TOTAL	\$ 247,382	\$ 436,587	\$ 232,000	\$ 232,000	\$ 232,000	\$ 232,000	0.0%	0.0%

TOTAL	\$ 253,434	\$ 436,757	\$ 252,000	\$ 232,000	\$ 232,000	\$ 232,000	-7.9%	0.0%
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PUBLIC SERVICES DEPARTMENT
Water Division
Distribution

Fiscal Year 2017-2018 Budget Proposal

Distribution System

The Distribution portion of the Public Services Department budget for FY 2018 equals \$232,000, which is entirely dedicated to the estimated depreciation expense for FY 2018.

NARRATIVE REPORT

Department: Public Services Department
Water Division - Distribution

Date: November 2016

Activity: 03-09

Prepared By: Craig Ward

Object Number	Narrative	Adopted
7530	Depreciation Expense	\$232,000
	Estimated depreciation expense for FY 2018.	

CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M
2017/2018 BUDGET
03-12

	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Salaries & Wages	\$ 200,960	\$ 223,336	\$ 223,751	\$ 227,759	\$ 236,351	\$ 242,259	8.3%	6.37%
Other Personnel Benefits	\$ 85,539	\$ 109,821	\$ 91,548	\$ 93,289	\$ 95,119	\$ 96,358	5.3%	3.3%
Contractual Services	\$ 499,539	\$ 686,995	\$ 584,887	\$ 547,062	\$ 585,923	\$ 585,923	0.2%	7.1%
Commodities	\$ 33,458	\$ 25,522	\$ 24,750	\$ 21,158	\$ 31,952	\$ 31,952	29.1%	51.0%
Capital Expenditures	\$ 98,819	\$ 89,071	\$ 69,339	\$ 69,339	\$ 60,705	\$ 60,705	-12.5%	-12.5%
DEPARTMENT TOTAL	\$ 918,316	\$ 1,134,745	\$ 994,275	\$ 958,607	\$ 1,010,049	\$ 1,017,196	2.3%	6.1%

Salaries & Wages								
4110 - Full-time	\$ 192,102	\$ 207,035	\$ 202,346	\$ 202,359	\$ 202,360	\$ 207,418	2.5%	2.5%
4120 - Overtime	\$ 8,858	\$ 7,755	\$ 8,908	\$ 9,000	\$ 9,000	\$ 9,225	3.6%	2.5%
4130 - Part-time Regular	\$ -	\$ 8,546	\$ 12,497	\$ 16,400	\$ 24,991	\$ 25,616	105.0%	56.2%
TOTAL	\$ 200,960	\$ 223,336	\$ 223,751	\$ 227,759	\$ 236,351	\$ 242,259	8.3%	6.4%

Other Personnel Benefits								
4510 - IMRF	\$ 27,233	\$ 51,096	\$ 29,055	\$ 30,527	\$ 31,435	\$ 32,221	10.9%	5.5%
4520 - FICA	\$ 15,711	\$ 16,861	\$ 17,117	\$ 17,424	\$ 18,081	\$ 18,533	8.3%	6.4%
4530 - Health Insurance	\$ 36,472	\$ 33,826	\$ 37,756	\$ 37,756	\$ 38,511	\$ 38,511	2.0%	2.0%
4531 - H.S.A. Contribution	\$ 2,225	\$ 4,450	\$ 4,450	\$ 4,450	\$ 4,450	\$ 4,450	0.0%	0.0%
4540 - Dental Insurance	\$ 2,236	\$ 2,063	\$ 1,967	\$ 1,967	\$ 2,046	\$ 2,046	4.0%	4.0%
4550 - Life Insurance	\$ 438	\$ 416	\$ 464	\$ 426	\$ 348	\$ 348	-25.1%	-18.4%
4570 - Unemployment Ins	\$ 1,225	\$ 1,108	\$ 739	\$ 739	\$ 249	\$ 249	-66.3%	-66.3%
TOTAL	\$ 85,539	\$ 109,821	\$ 91,548	\$ 93,289	\$ 95,119	\$ 96,358	5.3%	3.3%

Contractual Services								
5600 - Professional/Technical	\$ 9,312	\$ 17,595	\$ 16,000	\$ 4,000	\$ 16,000	\$ 16,000	0.0%	300.0%
5604 - City Engineer	\$ 50	\$ -	\$ 2,500	\$ 1,200	\$ 2,500	\$ 2,500	0.0%	108.3%
5605 - Training/Conferences	\$ 3,415	\$ -	\$ 5,500	\$ 2,000	\$ 5,500	\$ 5,500	0.0%	175.0%
5606 - Credit Card Transaction Fees	\$ -	\$ -	\$ -	\$ 1,608	\$ 1,608	\$ 1,608	DNA	0.0%
5610 - Membership & Association	\$ 774	\$ 596	\$ 800	\$ 800	\$ 800	\$ 800	0.0%	0.0%
5615 - Meetings	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.0%	DNA
5630 - Risk Management Insurance	\$ 26,048	\$ 23,418	\$ 25,759	\$ 24,495	\$ 27,473	\$ 27,473	6.7%	12.2%
5631 - Workers Compensation Insurance	\$ 39,101	\$ 37,622	\$ 38,828	\$ 32,660	\$ 35,542	\$ 35,542	-8.5%	8.8%
5635 - Deductible Payments	\$ 500	\$ -	\$ 4,000	\$ 1,000	\$ 2,000	\$ 2,000	-50.0%	100.0%
5655 - Equipment Lease & Rental	\$ 383	\$ 571	\$ 700	\$ 500	\$ 700	\$ 700	0.0%	40.0%
5660 - Equipment Maint & Repair	\$ 6,492	\$ 9,578	\$ 10,000	\$ 9,500	\$ 10,000	\$ 10,000	0.0%	5.3%
5663 - Vehicle Maint & Repair	\$ 1,925	\$ 2,313	\$ 4,000	\$ 3,000	\$ 4,000	\$ 4,000	0.0%	33.3%
5665 - Telephone Service	\$ 4,570	\$ 7,040	\$ 4,000	\$ 8,500	\$ 8,500	\$ 8,500	112.5%	0.0%
5668 - Communications	\$ 3,018	\$ 2,502	\$ 2,800	\$ 1,500	\$ 1,500	\$ 1,500	-46.4%	0.0%
5670 - Travel Expense	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.0%	DNA
5671 - General Legal Expense	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500	0.0%	DNA
5700 - Public Information	\$ 1,670	\$ -	\$ 1,200	\$ 500	\$ 1,200	\$ 1,200	0.0%	140.0%
5715 - Uniform Allowance	\$ 843	\$ 501	\$ 900	\$ 1,800	\$ 900	\$ 900	0.0%	-50.0%
5745 - Emergency Services	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	0.0%	DNA
5758 - Utilities	\$ 11,413	\$ 9,804	\$ 8,500	\$ 6,000	\$ 6,000	\$ 6,000	-29.4%	0.0%
5845 - DWC Purchase of Water	\$ 390,025	\$ 447,394	\$ 452,700	\$ 448,000	\$ 455,000	\$ 455,000	0.5%	1.6%
5845-01 - DWC Subsequent Customer I	\$ -	\$ 128,062	\$ -	\$ -	\$ -	\$ -	DNA	DNA
TOTAL	\$ 499,539	\$ 686,995	\$ 584,887	\$ 547,062	\$ 585,923	\$ 585,923	0.2%	7.1%

**CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M
2017/2018 BUDGET
03-12**

	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Commodities								
6110 - Books & Publications	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ 200	0.0%	DNA
6120 - Office Supplies	\$ 146	\$ 28	\$ 500	\$ 600	\$ 600	\$ 600	20.0%	0.0%
6130 - Supplies	\$ 2,079	\$ 2,285	\$ 3,000	\$ 2,700	\$ 3,000	\$ 3,000	0.0%	11.1%
6150 - Software	\$ 365	\$ -	\$ -	\$ -	\$ 2,250	\$ 2,250	DNA	DNA
6151 - Hardware	\$ 1,285	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6152 - Water Meters	\$ 11,503	\$ 13,494	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	0.0%
6170 - Postage	\$ 2,328	\$ 1,821	\$ 3,000	\$ 1,900	\$ 2,500	\$ 2,500	-16.7%	31.6%
6180 - Fuel	\$ 4,059	\$ 2,065	\$ 4,050	\$ 2,458	\$ 3,250	\$ 3,250	-19.8%	32.2%
6181 - Fuel Replacement Fund	\$ 1,142	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
6190 - Non-Capital Equipment	\$ 10,550	\$ 3,829	\$ 6,000	\$ 5,500	\$ 12,152	\$ 12,152	102.5%	120.9%
TOTAL	\$ 33,458	\$ 25,522	\$ 24,750	\$ 21,158	\$ 31,952	\$ 31,952	29.1%	51.0%
Capital Expenditures								
7170 - Bond Interest Expense	\$ 96,787	\$ 87,443	\$ 68,128	\$ 68,128	\$ 59,923	\$ 59,923	-12.0%	-12.0%
7172 - Interfund Loan Interest Expense	\$ 2,032	\$ 1,628	\$ 1,211	\$ 1,211	\$ 782	\$ 782	-35.4%	-35.4%
TOTAL	\$ 98,819	\$ 89,071	\$ 69,339	\$ 69,339	\$ 60,705	\$ 60,705	-12.5%	-12.5%
TOTAL	\$ 918,316	\$ 1,134,745	\$ 994,275	\$ 958,607	\$ 1,010,049	\$ 1,017,196	2.3%	6.1%

PUBLIC SERVICES DEPARTMENT
Water Division
Operating & Maintenance

Fiscal Year 2017-18 Budget Proposal

The FY 2018 Operating and Maintenance portion of the Public Services Water Division budget is \$1,010,049. This represents an increase of \$15,774 compared to the FY 2017 budget. The most notable reason for the increase is higher salaries because now the Part-time Accounting Assistant's wages are 100% allocated to the Water Fund. In the past, 50% of this salary was applied to the General Fund.

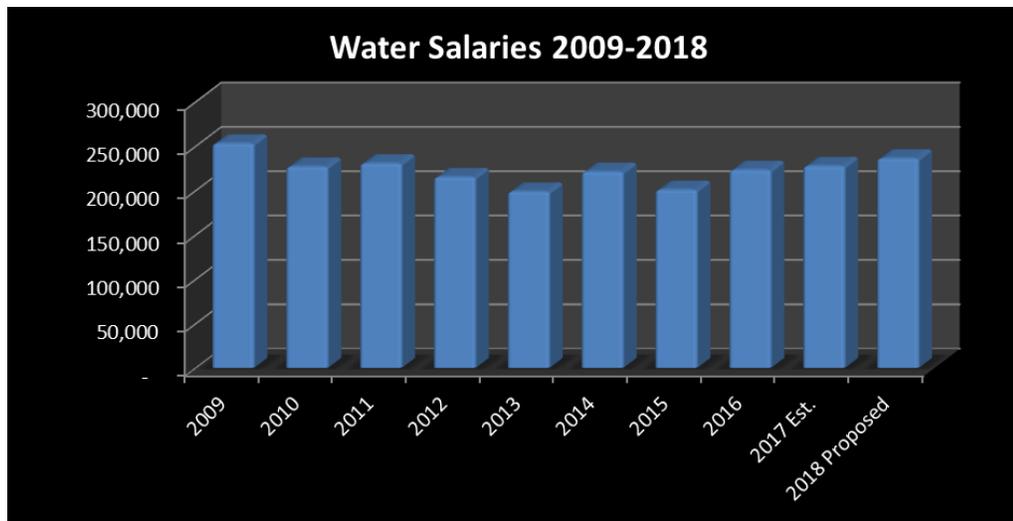
Salaries are budgeted at \$236,351 and show a 5.6% increase over the FY 2017 Budget. The FY 2018 figures include the 1% bonus for employees at the top of the pay range. Benefits show a 3.9% increase (\$3,571) over the 2017 budget due to higher IMRF contributions and insurance costs.

Contractual services are budgeted at \$585,923 representing an increase of \$1,036 from the current year budget of \$584,887.

Commodities are budgeted at \$31,952 reflecting an increase of \$7,202 from the current year budget of \$24,750. This increase is due to the purchase of a new handheld meter reader for \$6,152.

Capital Expenditures are budgeted at \$60,705 which is a 12.5% decrease from FY 2017 budget, of which \$59,923 represents the interest payment for the 2010 Refunding Bonds. The interest expense for the inter-fund loan expense from the Capital Improvement Fund is \$782.

Public Services Water Operating Indicators	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Number of Metered Water Customers	546	542	538	523	517	510	509	509	511	503
Gallons of Water Purchased (MGD)	87,965,000	83,950,000	67,525,000	65,148,000	58,765,000	63,799,000	65,827,000	65,021,000	61,000,000	60,131,000
Gallons of Water Sold (Billed) (MG)	82,490,000	76,950,000	60,955,000	58,400,000	53,655,000	52,450,000	51,913,000	49,252,000	54,000,000	52,131,000



	2009	2010	2011	2012	2013	2014	2015	2016	2017 Est.	2018 Proposed
Salaries	253,206	227,093	230,774	215,380	198,963	221,328	200,961	223,336	227,759	236,351

NARRATIVE REPORT

Department: Public Services Department
Water Division -O & M

Date: November 2016

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.	
6150	Software	\$2,250
	Annual software support for upgraded handheld meter reader.	
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	\$2,500
	The cost of postage via the Villa Park postmaster, Federal Express, UPS and other various couriers.	
6180	Fuel	\$3,250
	Approximately 300 gallons of regular @ \$2.50 per gallon and 1,000 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	\$12,152
	Various pieces of equipment and tools such as clamps, b-boxes, hydrant and valve assemblies, shovels and other distribution equipment. Amount also includes the replacement of the meter reading hand-held device for \$6,152.	
7170	Bond Interest Expense	\$59,923
	Payment of interest expense on the 2010 bond issue (\$1,350,000), which refinanced a portion of the 2003 bonds and was issued to relieve cash flow pressures on the Water Fund. The 2010 bond series will be paid-off in FY 2024.	
7172	Interfund Loan Expense	\$782
	Interest payment from the interfund loan from the Capital Improvement Fund to fund the East-West Connection, Phase II, Water Main Project in 2006. The inter-fund loan will be paid-off in FY 2019.	

SSA II

Debt Service

**CITY OF OAKBROOK TERRACE
SSA DEBT SERVICE
2017/2018 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 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Beginning Fund Balance	\$ 1,600	\$ 1,249	\$ 935	\$ 935	\$ 609	\$ 609	-34.9%	-34.9%
REVENUE								
3010-Property Taxes	45,382	49,394	47,585	48,061	46,265	\$ 46,265	-2.8%	-3.7%
TOTAL	45,382	49,394	47,585	48,061	46,265	\$ 46,265	-2.8%	-3.7%
EXPENDITURES								
5600 - Professional Services	803	803	803	803	803	803	0.0%	0.1%
7170 - Interest	19,930	18,905	17,585	17,585	16,265	16,265	-7.5%	-7.5%
7170-01 - Principal	25,000	30,000	30,000	30,000	30,000	30,000	0.0%	0.0%
TOTAL	45,733	49,708	48,388	48,388	47,068	\$ 47,068	-2.7%	-2.7%
Ending Fund Balance	\$ 1,249	\$ 935	\$ 132	\$ 609	\$ (194)	\$ (194)	-246.4%	-131.8%

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

Year	Principal	Interest	Total	% Change
2017	30,000	17,585	47,585	
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	370,000	106,333	476,333	

Motor Fuel Tax Fund

**CITY OF OAKBROOK TERRACE
MOTOR FUEL TAX FUND
2017/2018 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.

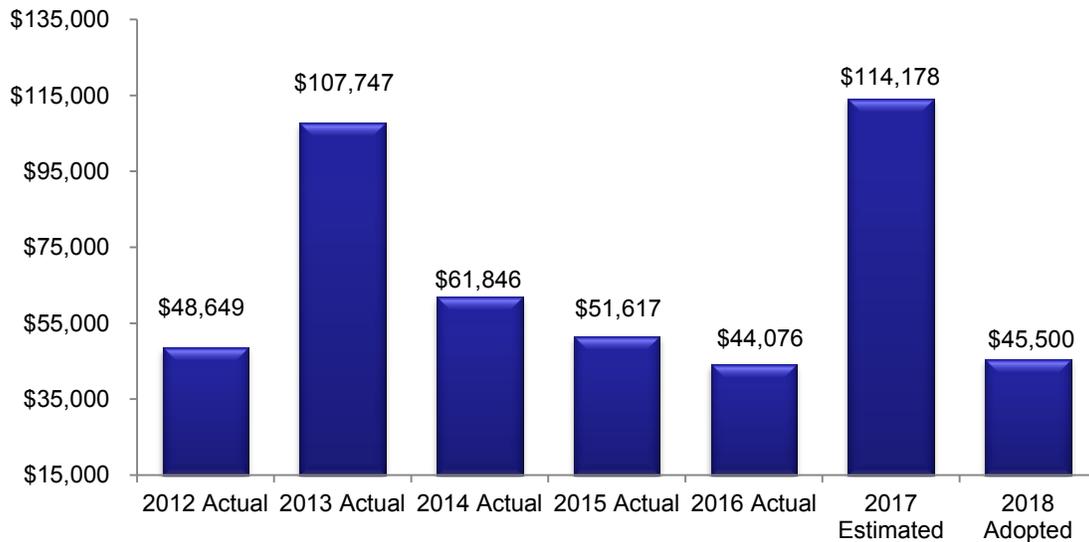
	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
REVENUE								
3070 - Motor Fuel Tax	\$ 52,298	\$ 54,585	\$ 55,271	\$ 54,630	\$ 54,951	\$ 54,951	-0.6%	0.6%
3971 - Illinois Jobs Now Capital Grant	\$ 19,976	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
3650 - Interest Earnings	\$ 454	\$ 615	\$ 500	\$ 1,605	\$ 1,605	\$ 1,605	68.8%	0.0%
TOTAL	\$ 72,728	\$ 55,200	\$ 55,771	\$ 56,235	\$ 56,556	\$ 56,556	1.4%	0.6%

EXPENDITURES								
4110 - Snow Plowing Regular	\$ 5,268	\$ 3,563	\$ 5,000	\$ 2,500	\$ 5,000	\$ 5,000	0.0%	100.0%
4120 - Snow Plowing Overtime	\$ 9,210	\$ 6,242	\$ 15,000	\$ 10,000	\$ 15,000	\$ 15,000	0.0%	50.0%
5600 - Professional/Technical	\$ -	\$ 2,209	\$ -	\$ 311	\$ 500	\$ 500	100.0%	61.0%
5767 - Thermoplastic Roadway Striping	\$ -	\$ -	\$ 7,000	\$ 3,096	\$ -	\$ -	DNA	-100.0%
6133 - Street Repair Materials	\$ -	\$ 3,733	\$ -	\$ -	\$ -	\$ -	DNA	DNA
6134 - Snow Removal Materials	\$ 37,139	\$ 28,330	\$ 35,000	\$ 20,661	\$ 25,000	\$ 25,000	-40.0%	21.0%
7190-02 Repair Spring Road Culvert	\$ -	\$ -	\$ -	\$ 48,570	\$ -	\$ -	DNA	-100.0%
7191-00 14th Street Asphalt Paving	\$ -	\$ -	\$ -	\$ 12,650	\$ -	\$ -	DNA	-100.0%
7192-00 14th Street Curbs	\$ -	\$ -	\$ -	\$ 16,390	\$ -	\$ -	DNA	-100.0%
TOTAL	\$ 51,617	\$ 44,076	\$ 62,000	\$ 114,178	\$ 45,500	\$ 45,500	-36.3%	-60.1%
Excess (Deficiency) of Revenues over Expenditures	\$ 21,111	\$ 11,124	\$ (6,229)	\$ (57,942)	\$ 11,056	\$ 11,056	156.3%	-119.1%

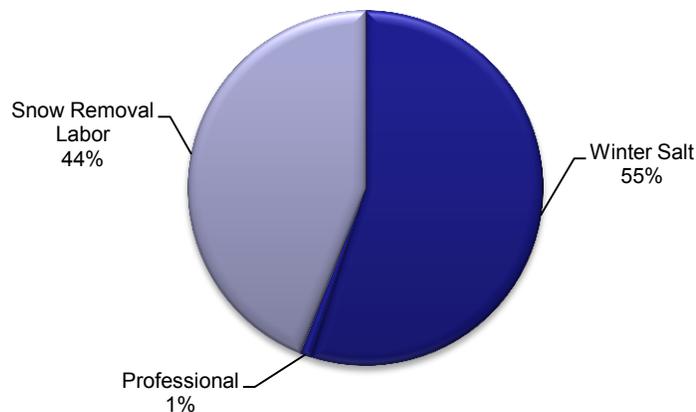
Fund Balance								
May 1	\$ 423,334	\$ 444,445	\$ 455,569	\$ 455,569	\$ 397,627	\$ 397,627	-14.6%	-12.7%
April 30	\$ 444,445	\$ 455,569	\$ 449,339	\$ 397,627	\$ 408,682	\$ 408,682	-9.9%	2.8%

Motor Fuel Tax Fund

Motor Fuel Tax Historical Expenditures



Snow Removal Materials Represents 55% of Adopted Budget



The FY 2018 MFT Budget decreased by \$68,678 or 60% from the FY 2017 estimate due to lower salt and construction costs. In FY 2017, the City repaired the Spring Road Culvert for a total cost of \$48,570.

MOTOR FUEL TAX FUND

Fiscal Year 2017-2018 Budget Proposal

The Motor Fuel Tax Fund FY 2018 budget is \$45,500.

The budgeted amount is for the cost of the following:

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

NARRATIVE REPORT

Department: Motor Fuel Tax Fund **Date:** January 2017
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.	
6134	Snow Removal Materials	\$25,000
	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
2017/2018 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 14/15	Actual 15/16	Budget 15/16	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Beginning Balance, May 1 as Restated	\$ 549,704	\$ 525,854	\$ 512,390	\$ 512,390	\$ 508,499	\$ 508,499	-0.8%	-0.8%
REVENUE								
3020 - Sales Tax	\$ 333,602	\$ 345,591	\$ 352,700	\$ 358,000	\$ 358,000	\$ 358,000		
3021 - Business Tax	\$ 50,802	\$ 62,718	\$ 56,200	\$ 73,900	\$ 73,900	\$ 73,900	31.5%	0.0%
3022 - Home Rule Sales Tax	\$ 49,371	\$ 57,253	\$ 53,020	\$ 71,700	\$ 71,700	\$ 71,700	35.2%	0.0%
3650 - Interest Earnings	\$ 382	\$ 324	\$ 400	\$ 500	\$ 500	\$ 500	25.0%	0.0%
3660 - Misc. Revenue	\$ (60)	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
4002 - Operating Transfers In	\$ 1,291	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
TOTAL	\$ 435,388	\$ 465,886	\$ 462,320	\$ 504,100	\$ 504,100	\$ 504,100	9.0%	0.0%
EXPENDITURES								
4002 - Operating Transfers - Out	\$ 1,291	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
5600 - Professional Services	\$ 2,461	\$ 3,264	\$ 2,505	\$ 2,505	\$ 2,505	\$ 2,505	0.0%	0.0%
7170 - Bond Interest	\$ 240,486	\$ 236,086	\$ 230,486	\$ 230,486	\$ 223,486	\$ 223,486	-3.0%	-3.0%
7171 - Bond Principal	\$ 215,000	\$ 240,000	\$ 275,000	\$ 275,000	\$ 295,000	\$ 295,000	7.3%	7.3%
TOTAL	\$ 459,238	\$ 479,350	\$ 507,991	\$ 507,991	\$ 520,991	\$ 520,991	2.6%	2.6%
Excess (Deficit) of Revenues over Expenses	(23,850)	(13,464)	(45,671)	(3,891)	(16,891)	(16,891)	-63.0%	334.1%
Ending Balance, April 30	\$ 525,854	\$ 512,390	\$ 466,719	\$ 508,499	\$ 491,608	\$ 491,608	5.3%	-3.3%

CITY OF OAKBROOK TERRACE
2010 BUSINESS DISTRICT DEBT SERVICE FUND SUMMARY
2017/2018 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 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Beginning Balance, May 1 as Restated	\$ 367,023	\$ 340,493	\$ 317,250	\$ 317,250	\$ 309,269	\$ 309,269	-2.5%	-2.5%
REVENUE								
3020 - Sales Tax	\$ 183,481	\$ 190,075	\$ 194,000	\$ 197,000	\$ 197,000	\$ 197,000	1.5%	0.0%
3021 - Business Tax	\$ 27,941	\$ 34,495	\$ 30,900	\$ 40,600	\$ 40,600	\$ 40,600	31.4%	0.0%
3022 - Home Rule Sales Tax	\$ 27,154	\$ 31,489	\$ 29,200	\$ 39,400	\$ 39,400	\$ 39,400	34.9%	0.0%
3650 - Interest Earnings	\$ 265	\$ 182	\$ 200	\$ 300	\$ 300	\$ 300	50.0%	0.0%
4002 - Operating Transfer In	\$ 710	\$ -	\$ -	\$ -	\$ -	\$ -	DNA	DNA
TOTAL	\$ 239,552	\$ 256,240	\$ 254,300	\$ 277,300	\$ 277,300	\$ 277,300	9.0%	0.0%
EXPENDITURES								
5600 - Professional Services	\$ 1,605	\$ 2,408	\$ 1,605	\$ 1,605	\$ 1,605	\$ 1,605	0.0%	0.0%
7170 - Bond Interest	\$ 149,476	\$ 147,076	\$ 143,676	\$ 143,676	\$ 139,376	\$ 139,376	-3.0%	-3.0%
7171 - Bond Principal	\$ 115,000	\$ 130,000	\$ 140,000	\$ 140,000	\$ 155,000	\$ 155,000	10.7%	10.7%
TOTAL	\$ 266,081	\$ 279,484	\$ 285,281	\$ 285,281	\$ 295,981	\$ 295,981	3.8%	3.8%
Ending Balance, April 30	\$ 340,493	\$ 317,250	\$ 286,269	\$ 309,269	\$ 290,587	\$ 290,587	1.5%	-6.0%

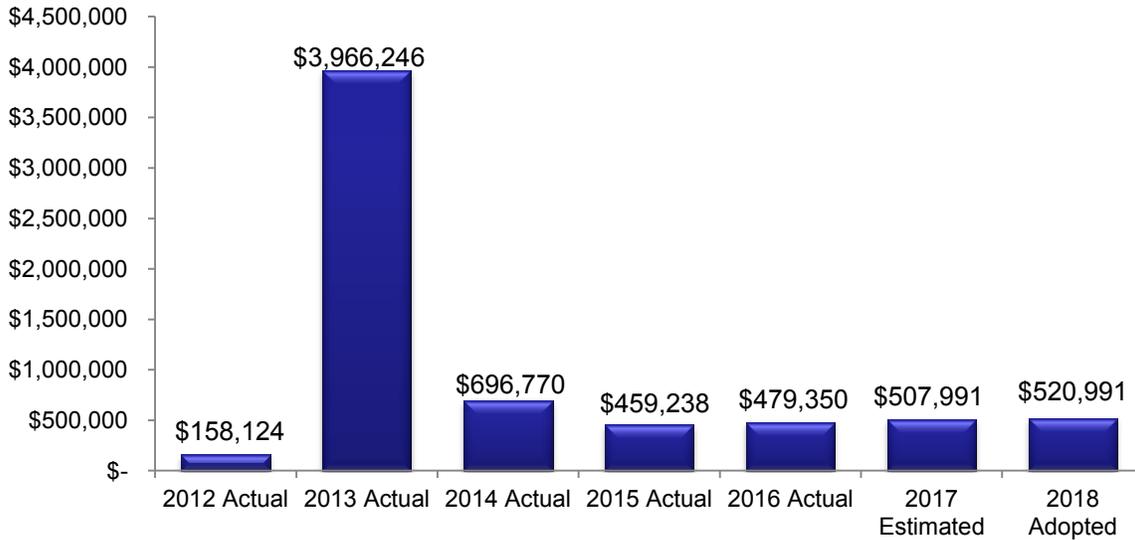
CITY OF OAKBROOK TERRACE
2012 BUSINESS DISTRICT DEBT SERVICE FUND SUMMARY
2017/2018 BUDGET
12-12

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.

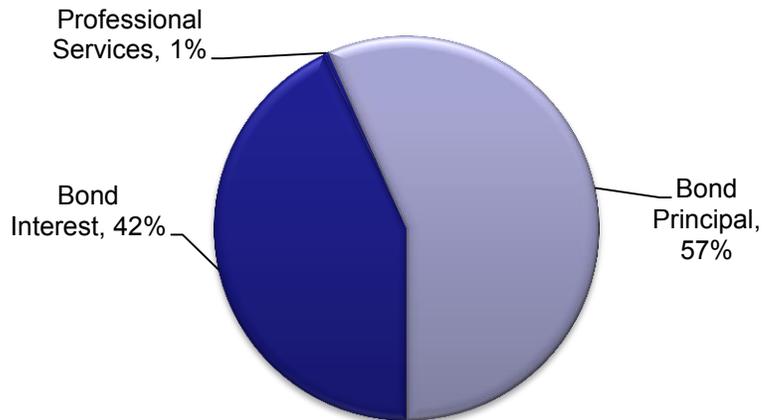
	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% Change In 16/17 Budget To Adopted	% Change In 16/17 Estimate To Adopted
Beginning Balance, May 1	\$ 181,329	\$ 185,360	\$ 195,139	\$ 195,139	\$ 199,228	\$ 199,228	2.1%	2.1%
REVENUE								
3020 - Sales Tax	\$ 150,121	\$ 155,516	\$ 158,700	\$ 161,000	\$ 161,000	\$ 161,000	1.4%	0.0%
3021 - Business Tax	\$ 22,861	\$ 28,223	\$ 25,300	\$ 33,300	\$ 33,300	\$ 33,300	31.6%	0.0%
3022 - Home Rule Sales Tax	\$ 22,217	\$ 25,764	\$ 23,820	\$ 32,300	\$ 32,300	\$ 32,300	35.6%	0.0%
3650 - Interest Earnings	\$ 117	\$ 142	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	0.3%
4002 - Operating Transfers In	\$ 581	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!
TOTAL	\$ 195,897	\$ 209,645	\$ 208,020	\$ 226,800	\$ 226,800	\$ 226,800	9.0%	0.0%
EXPENDITURES								
5600 - Professional Services	\$ 856	\$ 856	\$ 900	\$ 900	\$ 900	\$ 900	0.0%	0.0%
7170 - Bond Interest	\$ 91,010	\$ 89,010	\$ 86,810	\$ 86,810	\$ 84,110	\$ 84,110	-3.1%	-3.1%
7171 - Bond Principal	\$ 100,000	\$ 110,000	\$ 135,000	\$ 135,000	\$ 140,000	\$ 140,000	3.7%	3.7%
TOTAL	\$ 191,866	\$ 199,866	\$ 222,710	\$ 222,710	\$ 225,010	\$ 225,010	1.0%	1.0%
Ending Balance, April 30	\$ 185,360	\$ 195,139	\$ 180,449	\$ 199,228	\$ 201,018	\$ 201,018	11.4%	0.9%

Business District Tax Fund

Business District Historical Expenditures



Bond Principal Represents 57% of Adopted Budget



The FY 2018 Business District Tax Fund Budget increased by \$13,000 or 2.6% from the FY 2017 estimate due to higher principal costs.

Capital Improvement Fund

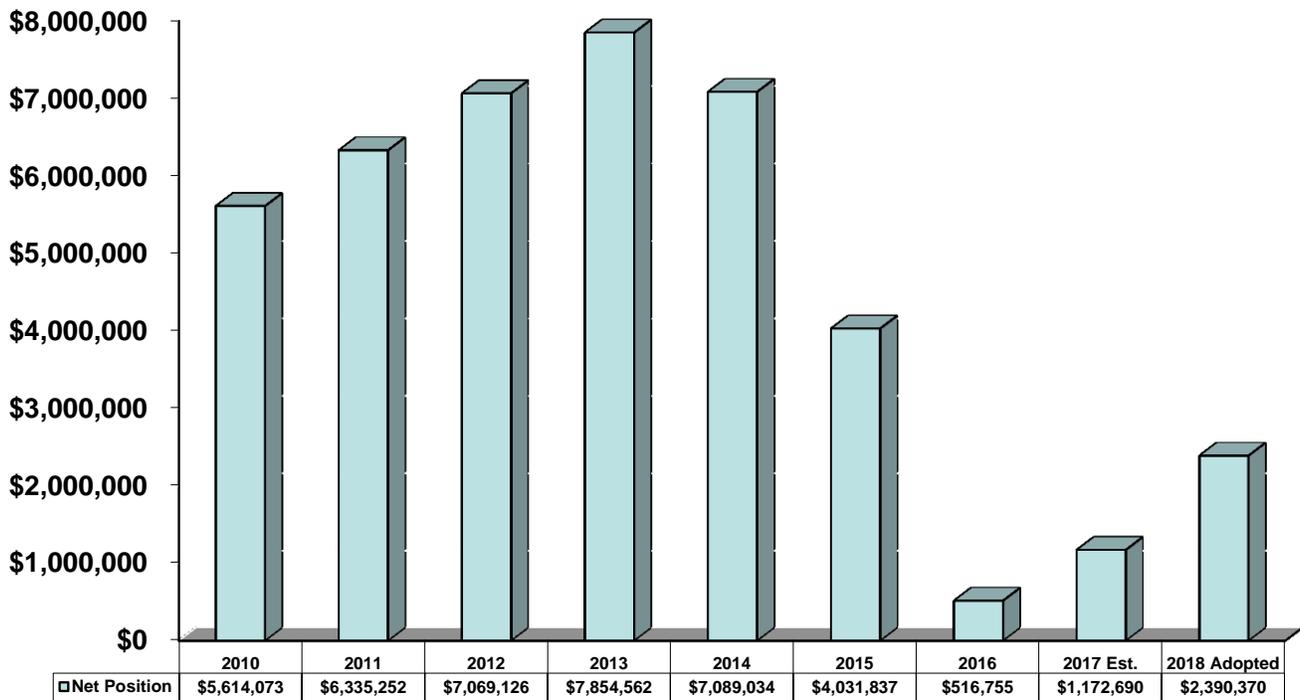
**CITY OF OAKBROOK TERRACE
CAPITAL IMPROVEMENTS 09-12
2017/2018 BUDGET
Revenues/Expenditures & Changes in Fund Balance**

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

	Actual 14/15	Actual 15/16	Budget 16/17	Estimated 16/17	Proposed 17/18	Adopted 17/18	% of Total
Beginning Balance, May 1	\$ 7,089,037	\$ 4,031,837	\$ 516,755	\$ 516,755	\$ 1,172,690	\$ 1,172,690	
REVENUE							
3021 - Home Rule Sales Tax	\$ 1,663,245	\$ 1,660,133	\$ 1,681,000	\$ 1,650,000	\$ 1,782,000	\$ 1,782,000	100%
3650 - Interest Earnings	\$ 14,998	\$ 2,878	\$ 1,200	\$ 2,200	\$ 1,700	\$ 1,700	0.1%
3651 - Investment Income	\$ (79,844)	\$ 10,615	\$ 5,000	\$ 500	\$ 500	\$ 500	0.0%
3660 - Miscellaneous Revenue	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	0.0%
3975 - Curb & Gutter Grant	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL	\$ 1,668,399	\$ 1,675,227	\$ 1,687,200	\$ 1,652,700	\$ 1,784,200	\$ 1,784,200	100.0%
EXPENDITURES							
5600 - Professional/Technical	\$ 1,231	\$ 1,231	\$ 1,500	\$ 428	\$ 1,500	\$ 1,500	0.3%
5671 - Legal Services	\$ 2,877	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.9%
7110-04 - Replace Server/Disastor Recovery Server	\$ 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	\$ -	\$ -	\$ 17,000	\$ 18,003	\$ -	\$ -	0.0%
7110-09 Add Police Copier	\$ -	\$ 9,216	\$ -	\$ -	\$ -	\$ -	0.0%
7110-10 Building and Zoning Document Imaging	\$ -	\$ -	\$ -	\$ -	\$ 62,000	\$ 62,000	10.9%
7110-11 Police ETSB System	\$ -	\$ -	\$ -	\$ -	\$ 34,670	\$ 34,670	6.1%
7130-03 - Replace Administrative Vehicle	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7130-04 - Replace #T-1 F-350 Pickup Truck with Plow	\$ -	\$ 43,032	\$ -	\$ -	\$ -	\$ -	0.0%
7143 - Curb & Gutter	\$ 103,073	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ 80,000	14.1%
7146 - New Police Station & Remodel City Hall	\$ 4,029,704	\$ 4,610,542	\$ -	\$ 490	\$ -	\$ -	0.0%
7147 - City Hall Remodel	\$ -	\$ 165,694	\$ 300,000	\$ 619,000	\$ -	\$ -	0.0%
7170 - Bond Interest	\$ 125,550	\$ 117,638	\$ 109,188	\$ 109,188	\$ 100,350	\$ 100,350	17.7%
7170-01 - Bond Principal	\$ 225,000	\$ 235,000	\$ 245,000	\$ 245,000	\$ 245,000	\$ 245,000	43.2%
7190-00 Infrastructure Repairs	\$ -	\$ 3,706	\$ -	\$ -	\$ -	\$ -	0.0%
7190-01 - Street Lighting System	\$ 11,344	\$ 4,252	\$ -	\$ -	\$ -	\$ -	0.0%
7190-02 Replace Traffic Signs	\$ 10,457	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7190-03 Replace City Entryway Signs (3)	\$ -	\$ -	\$ -	\$ 4,656	\$ -	\$ -	0.0%
7190-04 Fire Hydrant Resurfacing	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 22,000	3.9%
7190-05 Spring Road Decorative Point Landscape Proje	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	2.8%
7193 - Street Sealing Project	\$ 139,608	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7194 - 22nd Street Sidewalk Install	\$ 1,883	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL	\$ 4,725,600	\$ 5,190,310	\$ 757,688	\$ 996,765	\$ 566,520	\$ 566,520	100.0%
Ending Balance, April 30	\$ 4,031,837	\$ 516,755	\$ 1,446,267	\$ 1,172,690	\$ 2,390,370	\$ 2,390,370	

Capital Improvement Fund

Fund Balance – Increase/Decrease from Prior Year

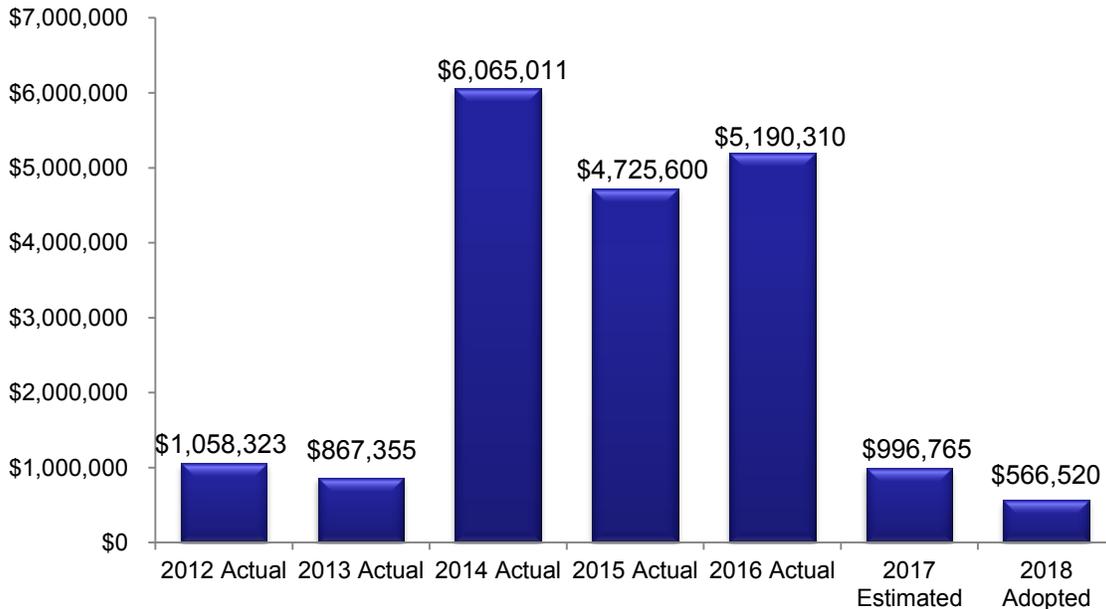


The fund balance in the Capital Improvement Fund steadily increased from FY 2010 through FY 2013. Beginning in FY 2014 the fund balance decreased by \$765,528 or 9.7% because these cash reserves were utilized to construct the new Police Station. The total cost of the new Police Station was \$9.8 million and was completed in October 2015. Since FY 2013 the City has financed approximately \$12.5 million in capital improvements without issuing debt. The fund balance in the Capital Improvement Fund is slowly being restored to higher levels to finance future capital improvements. In FY 2018, the fund balance is estimated to increase by \$1.2 million.

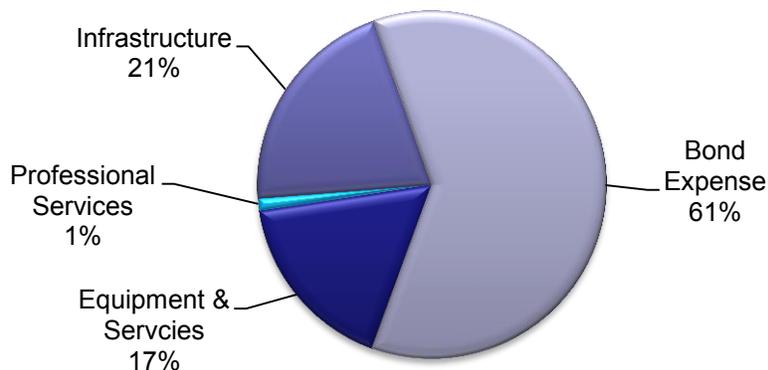
FY	Fund Balance	Surplus / (Deficit)	% Change
2010	5,614,073		
2011	6,335,252	721,179	12.8%
2012	7,069,126	733,874	11.6%
2013	7,854,562	785,436	11.1%
2014	7,089,034	(765,528)	-9.7%
2015	4,031,837	(3,057,197)	-43.1%
2016	516,755	(3,515,082)	-87.2%
2017	1,172,690	655,935	126.9%
2018	2,390,370	1,217,680	103.8%

Capital Improvement Fund

Capital Improvement Fund Historical Expenditures



Bond Expense Represents 61% of Adopted Budget



The FY 2018 Capital Improvement Fund budget is \$566,250 representing a decrease of \$430,245 from the FY 2017 estimate. This decrease is due to the completion of the partial City Hall remodel in the current year. Bonds costs represent 61% or \$345,350 of the FY 2018 budget, which is a recurring capital cost.

NARRATIVE REPORT

Department: Capital Improvement Fund **Date:** January 2017
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	
7110-10	Add Document Imaging for the Building and Zoning Department. This expense is non-recurring.	\$62,000
7110-11	Police ETSB System Upgrade – This expense is recurring.	\$34,670
7143	Curb & Gutter	\$80,000
	To construct approximately 1,000 feet of curb & gutter – This is a recurring expense until all residential streets are equipped with curbs and gutters – <i>Level 2 Goal</i> .	
7170	Bond Interest	\$100,350
	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.	
7190	Infrastructure	
7190-04	Fire Hydrant Resurfacing – This expense is non-recurring.	\$22,000
7190-05	Spring Road Decorative Point Landscaping Project – This expense is non-recurring.	\$16,000

Capital Improvement Plan

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

	FY	FY	FY	FY	FY
	17/18	18/19	19/20	202/21	21/22
GENERAL FUND	\$ 75,222	\$ 75,222	\$ 75,222	\$ 75,222	\$ 75,222
WATER FUND	\$ 229,923	\$ 429,363	\$ 259,288	\$ 567,248	\$ 230,093
CAPITAL PROJECTS FUND	\$ 566,520	\$ 1,367,702	\$ 1,417,022	\$ 1,116,683	\$ 463,922
TOTAL	\$ 871,665	\$ 1,872,287	\$ 1,751,532	\$ 1,759,153	\$ 769,237

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

GENERAL FUND (Fund 01)	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
Police Patrol Cars	75,222	75,222	75,222	75,222	75,222
TOTAL GENERAL FUND	\$ 75,222				

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Police	Fund & Fiscal Year	General - FY 2017/2018
Date:	November, 2016	Prepared By:	Chief Calvello
Capital Request Description: Replace Two (2) Marked SUV Police Squads - recurring			
Capital Request Cost: \$75,222			
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 (estimated)	\$ 58,022
Light Equipment & siren	\$17,200
TOTAL	\$75,222

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

The 2014 Ford Explorer (Squad #3) will be over two years old, and its current mileage is 87,487.
The 2015 Ford Explorer (Squad #5) will be over two years old, and its current mileage is 48,174.

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 2017/18: \$75,222 2 marked SUV's	FY 2018/19: \$75,222 2 marked SUV's	FY 2019/20: \$75,222 1 unmarked Admin SUV 1 marked SUV	FY 2020/21: \$75,222 2 marked SUV's	FY 2021/22: \$75,222 2 marked SUV's
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**CITY OF OAKBROOK TERRACE
CAPITAL PROJECTS
FIVE YEAR CAPITAL PROJECTION**

WATER FUND (Fund 03)	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
Debt Service Bond Expense	229,923	228,463	226,288	228,548	230,093
Replace W-3 Pick-up Truck		33,000			
Add Midwest-Drennon Water Main Loop		167,900			
Add Summit Ave Water Main Extension			33,000	338,700	
TOTAL WATER FUND	\$ 229,923	\$ 429,363	\$ 259,288	\$ 567,248	\$ 230,093

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water Division of Public Services	Fund & Fiscal Year	Water – 2018/19
Date:	November 2016	Prepared By:	Ward
Capital Request Description: Replace W-3 Pick-up Truck non-recurring			
Capital Request Cost: \$33,000			
Account Number: TBD			

Current Status:

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

Capital Request Description and Justification:

In order to maintain reliable and timely service within the Water Division, maintaining a reliable and modern fleet is essential. W-3 would be available if need be for snow removal purposes. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency. The W-3 has 31,000 miles logged.

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

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

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

This vehicle has incurred approximately \$936.86 in maintenance costs over its life. This amount does not include any of the repairs made by in-house staff. This amount is expected to increase until FY 2018/19 when the unit is replaced.

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

None.

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

FY 2017/18: \$0	FY 2018/19:\$33,000	FY 2019/20: \$0	FY 2020/21: \$0	FY 2021/22: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Water	Fund & Fiscal Year	Water – FY 2019
Date:	December 2016	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. With the addition of the La Quinta Hotel to the water system, this additional loop will be needed for redundancy purposes.

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 2017/18: \$0	FY 2018/19: \$167,900	FY 2019/20: \$0	FY 2020/21: \$0	FY 2021/22: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water	Fund & Fiscal Year	Water – FY 2019 / 20
Date:	November 2016	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 / 20 with design and construction work to begin in FY 2020 / 21.</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 / 2020 Design & Construction: \$338,700 – FY 2020 / 2021</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 2017/18: \$0	FY 2018/19: \$0	FY 2019/20:\$33,000 Site and Land Acquisition	FY 2020/21: \$338,700 Design and Construction	FY 2021/22: \$0
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**CITY OF OAKBROOK TERRACE
CAPITAL PROJECTS 09-12
FIVE YEAR CAPITAL PROJECTION**

CAPITAL PROJECT FUND (Fund 09)	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
Beginning Balance, May 1	\$ 1,172,694	\$ 2,390,374	\$ 2,824,714	\$ 3,227,754	\$ 3,949,334
Estimated Revenue Projections					
Home Rule Sales Tax	\$ 1,782,000	\$ 1,799,820	\$ 1,817,818	\$ 1,835,996	\$ 1,854,356
Interest Earnings	\$ 2,200	\$ 2,222	\$ 2,244	\$ 2,267	\$ 2,289
Total Estimated Revenues	\$ 1,784,200	\$ 1,802,042	\$ 1,820,062	\$ 1,838,263	\$ 1,856,646
Estimated Expenditures					
Debt Service Bond Expense	345,350	345,450	350,450	347,650	344,700
Professional & Technical	1,500	1,500	1,500	1,500	1,500
Legal Expense	5,000	5,000	5,000	5,000	5,000
Building and Zoning Document Imaging	62,000				
Police ETSB System	34,670	31,461	31,781	32,242	32,722
Curb & Gutter	80,000	80,000	80,000	80,000	80,000
Fire Hydrant Resurfacing	22,000				
Spring Road Decorative Landscape Project	16,000				
Replace Lawn Mowers (2)		14,000			
Replace Front End Loader		80,000			
Replace Public Services Director's Vehicle #PS1		30,000			
OBT City Street Resurfacing Project		650,291	650,291	650,291	
Replace T-4 2002 Dump Truck with Plow Package		130,000			
Replace T1 F-350 Pickup with Plow Package			38,000		
Replace T-5 2003 Dump Truck with Plow Package			145,000		
Replace #T-2 F-350 Versa Lift Truck			115,000		
Total Estimated Expenditures	\$ 566,520	\$ 1,367,702	\$ 1,417,022	\$ 1,116,683	\$ 463,922
Ending Balance, April 30	\$ 2,390,374	\$ 2,824,714	\$ 3,227,754	\$ 3,949,334	\$ 5,342,058

Notes:

- 1 FY 2018 revenues and expenses are included as part of the proposed Capital Improvement Fund budget.
- 2 FY 2019-2022 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 2022 ending fund balance remains healthy at \$5,342,058.
- 4 Home Rule Sales taxes and Interest Earnings are estimated to increase nominally each year by 1%.

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Building and Zoning Department	Fund & Fiscal Year	2017/2018
Date:	2/7/2017	Prepared By:	Mihaela Dragan
Capital Request Description: Document Imaging for Building and Zoning Department Records non-recurring			
Capital Request Cost: FY 17/18 \$62,000			
Account Number: TBD			

Current Status:

Currently Building and Zoning Department records are all in paper form and stored within file cabinets in the lower level at the City Hall, and on the second floor in the Water Department building.

Capital Request Description and Justification:

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

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

Software, installation, and training	\$13,000
Color Desk Top Scanner (scan up to 11X17)	6,000
Oversized Scanner for plans and maps	8,000
55" Monitor to review plans and maps	8,000
Consultant Services for first year for the initial scanning of documents	27,000
Estimated Total	\$62,000

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

Annual technical support fees (<i>after first year</i>)	\$1,800
Hire PT employee to scan archived and current files	11,000
FY 2019 Estimated Total Operating Costs	\$12,800

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

N/A

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

FY 2017/18: \$62,000	FY 2018/19: \$12,800	FY 2019/20: \$12,800	FY 2020/21: \$12,800	FY 2021/22: \$12,800
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	General & FY 2017/2018
Date:	January, 2017	Prepared By:	Chief Calvello
Capital Request Description: ETSB (transition to new NetRMS System) recurring			
Capital Request Cost: \$34,670			
Account Number: 01-02-7130-00			

<p><u>Current Status:</u></p> <p>Currently operating under the old NetRMS System (soon to be obsolete).</p>
<p><u>Capital Request Description and Justification:</u></p> <p>ETSB is spearheading the transition to a new report writing system to replace NetRMS. The costs incurred for this transition include start-up, training, salaries (i.e. Report Writing Systems Manager) as well as maintenance costs. The new ETSB system will be an integrated justice system known as DuJIS which will allow participating police and fire departments to exchange information with and between the DuPage County Court and correctional entities. The DuJIS will replace the existing CAD and incident Report Management System.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>The new ETSB System will be phased in over an eight (8) year period. The City's share of the total cost of the upgrade is estimated at \$213,852.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u></p> <p>The City currently pays \$4,285 for the existing system, so the City will incur a significant increase for the upgrade.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>N/A</p>

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

FY 2017/18: \$34,670	FY 2018/19: \$31,461	FY 2019/20: \$31,781	FY 2020/21: \$32,242	FY 2021/22: \$32,722
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Public Services	Fund & Fiscal Year	Capital Improvement – FY 2018
Date:	November 2016	Prepared By:	Ward
Capital Request Description: Curb and Gutter (recurring)			
Capital Request Cost: \$80,000			
Account Number: 09-12-7143-00			

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

Capital Request Description and Justification:
 The addition of curbs and gutters to uncurbed roadways is an ongoing priority for the City. The installation of curbs and gutters is noted as a secondary priority on the City's 2013-2015 Goals and Objectives Action Plan. 16th Street, Spring Road, Nimitz 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.

Describe in detail the breakdown of the capital costs included in the estimate above.
 \$80,000 in curb and gutter improvements should allow us to construct approximately 1,000 feet.

Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).
 None.

Indicate if any grants will be used to purchase the proposed capital item.
 In the past the City received \$170,000 in grant funding for new curbs and gutters. Unfortunately there doesn't seem to be any grant funds available at this time.

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

FY 2017/18: \$80,000	FY 2018/19: \$80,000	FY 2019/20: \$80,000	FY 2020/21: \$80,000	FY 2021/22: \$80,000
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Water	Fund & Fiscal Year	FY 2017 / 18
Date:	November 2016	Prepared By:	Ward
Capital Request Description: Fire Hydrant Resurfacing (non-recurring)			
Capital Request Cost: \$22,000			
Account Number:			

Current Status:

In 2009 the City's fire hydrants were resurfaced for the first time. The resurfacing was projected to last 8 years before needing resurfaced again. Eight years has passed and the hydrants need to be resurfaced.

Capital Request Description and Justification:

To avoid costly hydrant replacement, hydrants need to be resurfaced to stave off rust and remain fully functional. The hydrants are sand blasted, primed, painted and then cleared. The end result is an aesthetically pleasing looking fire hydrant that if maintained can have many years of service.

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

The City has 200 fire hydrants. At \$110 per hydrant that equates to \$22,000.

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

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

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

FY 2017/18: \$22,000	FY 2018/19:	FY 2019/20:	FY 2020/21:	FY 2021/22:
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Public Services Streets	Fund & Fiscal Year	FY 2017 / 18
Date:	November 2016	Prepared By:	Ward
Capital Request Description: Spring Road Decorative Point Landscape Project (non-recurring)			
Capital Request Cost: \$16,000			
Account Number:			

Current Status:

The current decorative point at Spring Road near Drury Lane has run its course and needs updated. A new and improved landscape would greatly enhance the aesthetics of the point and be a nice improvement our community and its visitors could see and be proud of.

Capital Request Description and Justification:

Old landscaping is deteriorated and has run its course.

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

An entire new design has been explored with keeping visibility in mind with low profile colorful perennial plantings.

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 2017/18: \$16,000	FY 2018/19:	FY 2019/20:	FY 2020/21:	FY 2021/22:
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2019
Date:	November 2016	Prepared By:	Ward
Capital Request Description: Replace Lawn Mowers (2) (non-recurring)			
Capital Request Cost: \$14,000			
Account Number: TBD			

<p><u>Current Status:</u></p> <p>The City centralized its lawn mowing services in Fiscal Year 2011 and purchased two (2) mowers from the State Bid. Public Services is hoping that these mowers will not need to be replaced until the 2018-2019 budget year, when the units are five (8) years old. If the current mowers can be utilized beyond the 2018-2019 budget year then Public Services will do so. When it is time to replace the mowers, a joint purchasing cooperative will be utilized.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>To be able to complete the City's centralized lawn mowing operations, since the City has no prior history with the mowers, an eight (8) year replacement schedule has been selected. As indicated above, Public Services is hoping to gain additional time on these units as long as maintenance costs do not increase. The purchase of new mowers should limit maintenance costs spent due to breakdowns and equipment failures as well as enabling the City to continue its mowing duties that were previously contracted out prior to Fiscal Year 2011.</p> <p>To date, the lawn mowers have been utilized for a combined total of 1,335 hours.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$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.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years</u></p> <p>Through the purchase of the lawn mowers the City saves approximately \$36,000 in annual operating costs because the prior lawn maintenance contracts have been eliminated. In addition, maintenance costs on the both units is at \$1,633.75. This amount is expected to increase over the life of the units. Also, this amount does not include any in-house repairs.</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 2017/18: \$0	FY 2018/19: \$14,000	FY 2019/20: \$0	FY 2020/21: \$0	FY 2021/22: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2019
Date:	November 2016	Prepared By:	Ward
Capital Request Description: Replace Front-end Loader (non-recurring)			
Capital Request Cost: \$80,000			
Account Number: TBD			

Current Status:

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

Capital Request Description and Justification:

In order to continue to perform the duties that would require the use of the Front-end Loader and maintain reliable and timely service within Public Services is essential. The current loader has logged 4,177 in service hours.

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.

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

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

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

The purchase of new equipment should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency. Maintenance costs on the loader are \$6,779.54 which does not include in-house repairs. Maintenance costs are expected to increase until the unit is replaced in FY 2018 / 19

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 2017/18: \$0	FY 2018/19: \$80,000	FY 2019/20:\$0	FY 2020/21: \$0	FY 2021/22: \$0
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CAPITAL OUTLAY PROPOSAL FORM

Department	Public Services	Fund & Fiscal Year	Capital Improvement-2019
Date:	November 2016	Prepared By:	Ward
Capital Request Description: Replace Public Services Director's Vehicle # PS1 (non-recurring)			
Capital Request Cost: \$30,000			
Account Number: TBD			

Current Status:

Car # PS1 is a 2013 Ford Escape 4X4 SUV that will be near the end of its useful life when it is due for replacement in FY 19. Car #PS1 would be replaced with a new SUV / Truck 4X4 type vehicle from the Suburban Joint Purchasing Agency (State Bid). Once the existing PS1 would be declared surplus, auctioning vs trade-in values will be explored to ensure the City the best deal.

Capital Request Description and Justification:

It's the City's policy to replace Admin vehicles every 5 years unless deemed otherwise. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as maintain compliance with the City's vehicle replacement policy. The current mileage on the unit is 57,000.

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

\$30,000 will not be exceeded when purchasing a replacement SUV / Truck 4X4 type vehicle off of the State Bid for car # PS1.

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

To date the Vehicle #PS1 has experienced \$665.15. Maintenance costs are expected to increase until the unit is replaced in FY 2018 / 19.

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 2017/18: \$0	FY 2018/19: \$30,000	FY 2019/20: \$0	FY 2020/21: \$0	FY 2021/22: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Public Services Street Division	Fund & Fiscal Year	Capital Improvement-19
Date:	November 2016	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, twice with GSB-88 and crack sealed and patched several times over the years. The resurfacing project can be done in 3 phases spanning from FY 2019 to FY 2021.

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 2018-19.

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 2017/18: \$0	FY 2018/19: \$650,291	FY2019/20: \$650,291	FY 2020/21: \$650,291	FY 2021/22: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-2019
Date:	November 2016	Prepared By:	Ward
Capital Request Description: Replace T-4 2002 Sterling 4X2 L 8500 Dump Truck with Plow Package (non-recurring)			
Capital Request Cost: \$130,000			
Account Number: TBD			

Current Status:

T-4 is a 2002 Sterling 8500 4X2 Dump Truck with Plow Package that is nearing the end of its useful life. T-4 would be replaced with 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.

Capital Request Description and Justification:

In order to maintain reliable and timely service within Public Services, maintaining a reliable and modern fleet is essential. T-4 is one of two of our main snow-removal trucks. It is essential in carrying out the duties of snow removal. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency.

T-4 has 21,297 miles logged and is of course expected to have more by the time the vehicle is actually replaced in FY 2019.

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

\$130,000 will not be exceeded from capital when purchasing a replacement for T-4.

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

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

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

None.

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

FY 2017/18: \$0	FY 2018/19: \$130,000	FY 2019/20: \$0	FY 2020/21: \$0	FY 2021/22: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-2020
Date:	November 2016	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 64,381 miles logged and is 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>\$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 \$9,546.49 in maintenance costs over its life. Maintenance costs are to be expected until the vehicle is replaced.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>None.</p>

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

FY 2017/18: \$0	FY 2018/19: \$0	FY 2019/20: \$38,000	FY 2020/21: \$0	FY 2021/22: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-2020
Date:	November 2016	Prepared By:	Ward
Capital Request Description: Replace T-5 2003 6X4 Sterling LT 8500 Dump Truck with Plow Package (non-recurring)			
Capital Request Cost: \$145,000			
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 20,065 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>\$145,000 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 \$ 12,142.07 in maintenance costs over its life. This amount is expected to increase annually until the vehicle is replaced.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>None.</p>

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

FY 2017/18: \$0	FY 2018/19: \$0	FY 2019/20: \$145,000	FY 2020/21: \$0	FY 2021/22: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2020
Date:	November 2016	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			

Current Status:

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

Capital Request Description and Justification:

T-2 will be 26 years old when it is requested that it be replaced. The T2 Lift Truck currently has 14,769 miles logged and is expected to have many more by the time the unit is replaced in FY 2020. I would expect to get 20+ years out of the replacement lift truck as well. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as maintain a safe and reliable fleet to carry out duties within the Public Services Department.

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

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

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

To date, \$21,725.90 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.

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 2017/18: \$0	FY2018/19:\$0	FY2019/20:\$115,000	FY 2020/21: \$0	FY 2021/22: \$0
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Statistical & Supplemental Data

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Budget versus Appropriations

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

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

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

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

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

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

Preparation and Review

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

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

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

Council Approval

Once the City Administrator reviews all Departmental proposed budgets, the proposed budget is submitted to the City Council. The proposed budgets are provided to the Council at the second meeting in February. Special Committee of the Whole Budget meetings are held in March of each year. During these deliberations special attention is paid to the level of employee pay, pensions, insurance and other benefits since these expenditures typically represent 68% of the City's General Fund budget.

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

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

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

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

Basis of Accounting

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

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

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

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

Budgets

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

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

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

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

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

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

LEGAL NOTICE
PUBLIC NOTICE

The proposed Fiscal Year 2017-18 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 25, 2017 at the

Municipal Building 17W275 Butterfield Road Oakbrook Terrace, Illinois 60181.

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

Published in Daily Herald April 15, 2017 (4469897)

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

Daily Herald

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the DAILY HERALD. That said DAILY HERALD is a secular newspaper and has been circulated daily in the Village(s) of Addison, Bensenville, Bloomingdale, Carol Stream, Glendale Heights, Glen Ellyn, Itasca, Keeneyville, Lisle, Lombard, Medinah, Naperville, Oak Brook, Oakbrook Terrace, Roselle, Villa Park, Warrenville, West Chicago, Wheaton, Winfield, Wood Dale, Aurora, Elmhurst, Woodridge

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

I further certify that the DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published April 15, 2017 in said DAILY HERALD.

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

PADDOCK PUBLICATIONS, INC.
DAILY HERALD NEWSPAPERS

BY Danila Baltz
Authorized Agent

Control # 4469897

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. 17-19

AN ORDINANCE APPROVING THE BUDGET FOR THE CITY OF OAKBROOK TERRACE FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2017 AND ENDING ON APRIL 30, 2018

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 2017-2018 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, 2017 and ending on April 30, 2018, 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 25th Day Of April, 2017.

AYES: Esposito, Greco, Swartz, and Thomas

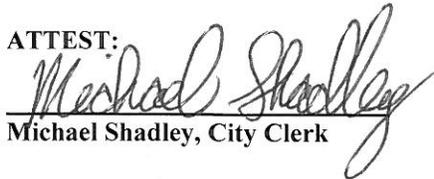
NAYS: None

ABSENT: None

ABSTENTION: Vlach


Tony Ragucci, Mayor

ATTEST:


Michael Shadley, City Clerk

RESOLUTION NO. 17-4

A RESOLUTION APPROVING THE FIVE YEAR CAPITAL
IMPROVEMENT PLAN BEGINNING IN 2017 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 2017-18; and

WHEREAS, as requested by the City Council a Five Year Capital Improvement Plan Beginning In 2017 was also presented to the City Council as a companion to the proposed budget for Fiscal Year 2017-2018; and

WHEREAS, the proposed budget for Fiscal Year 2017-18 and the Five Year Capital Improvement Plan Beginning In 2017 were duly considered by the City Council at various budget workshop meetings held in March of 2017, as well as at a duly noticed public hearing held April 25, 2017.

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 2017, 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 2017, 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 25th Day Of April, 2017.

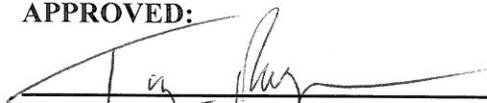
AYES: Esposito, Greco, Swartz, Thomas, and Vlach

NAYS: None

ABSENT: None

ABSTENTION: None

APPROVED:


Tony Ragucci, Mayor

ATTEST:


Michael Shadley, City Clerk

§ 34.10 ADOPTION OF BUDGET LAW.

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

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

§ 34.11 BUDGET OFFICER; POSITION ESTABLISHED.

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

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

§ 34.12 POWERS AND DUTIES.

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

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

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

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

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

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

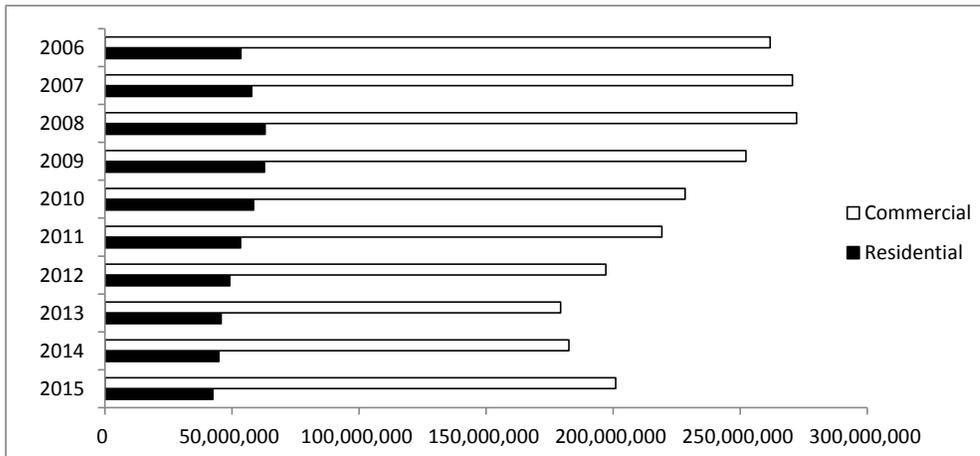
(Ord. 06-39, passed 1-23-07)

City of Oakbrook Terrace, Illinois

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

Levy Year	Residential		Commercial		Total Assessed Value	Ratio of Assessed Value to Estimated Actual Value	Estimated Actual Value	City Property Tax Rate*
	Amount	% of Total Assessed Value	Amount	% of Total Assessed Value				
2015	\$ 42,535,916	17.5%	200,963,990	82.5%	243,499,906	0.333	730,499,718	0.3851
2014	\$ 44,963,360	19.8%	182,572,150	80.2%	227,535,510	0.333	682,606,530	0.4070
2013	\$ 45,777,905	20.3%	179,296,420	79.7%	225,074,325	0.333	675,222,975	0.4035
2012	\$ 49,161,778	20.0%	197,050,540	80.0%	246,212,318	0.333	738,636,954	0.3605
2011	\$ 53,400,690	19.6%	219,134,990	80.4%	272,535,680	0.333	817,607,040	0.3149
2010	\$ 58,533,231	20.4%	228,323,960	79.6%	286,857,191	0.333	860,571,573	0.2946
2009	\$ 62,848,899	19.9%	252,284,690	80.1%	315,133,589	0.333	945,400,767	0.2606
2008	\$ 63,014,624	18.8%	272,148,310	81.2%	335,162,934	0.333	1,005,488,802	0.2409
2007	57,838,710	17.6%	270,538,000	82.4%	328,376,710	0.333	985,130,130	0.2300
2006	53,507,116	17.0%	261,771,530	83.0%	315,278,646	0.333	945,835,938	0.2456

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

2015 Tax Levy and 2005 Tax Levy

Assessed Valuation Year Taxpayer	2015			2005		
	Equalized Assessed Valuation	Rank	Percentage of Total City Equalized Assessed Valuation	Equalized Assessed Valuation	Rank	Percentage of Total City Equalized Assessed Valuation
Oakbrook Terrace Tower	34,420,130	1	14.14%	35,634,650	1	11.35%
Versailles North Association	26,214,040	2	10.77%			
Mid America Plaza	13,161,480	3	5.41%			
Commonwealth Edison	13,001,640	4	5.34%	8,673,040	9	2.76%
Oakbrook Terrace Corporate Center	8,129,630	5	3.34%	12,783,910	6	4.07%
Park View Plaza	7,821,070	6	3.21%			
Regency Place	5,699,810	7	2.34%			
Oakbrook Terrace Corporate Center III	5,534,460	8	2.27%	8,173,160	10	2.60%
Home Depot, Big Lots Shopping Center	4,269,660	9	1.75%			
Joint Commission	4,219,090	10	1.73%			
Glaser Financial Corp.				21,897,990	2	6.98%
RReef Management Company				21,306,570	3	6.79%
Cstone Oakbrook Inc.				13,606,020	4	4.34%
National Tax Search				13,550,930	5	4.32%
Two Lincoln Center				11,414,900	7	3.64%
Robert Krilich				10,478,450	8	3.34%
Totals	122,471,010		50.30%	157,519,620		50.19%
City Equalized Assessed Value	243,499,906		100.00%	313,864,100		100.00%

Data Source: DuPage County Clerk's Office

CITY OF OAKBROOK TERRACE, ILLINOIS

Demographic and Economic Information

Principal City Employers

Current Fiscal Year and Nine Years Ago

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

Employer	Product/Service	2016			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	525	24.6%	2	650	28.3%
Ferrara Candy Company	Candy Company	4	476	22.3%			
Computer Sciences Corp.	Computer and Management Consultants	5	450	21.1%			
Crowe Horwath, LLP	Accounting	6	382	17.9%			
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>4,333</u>			<u>3,910</u>	

Source: 2016 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	2016		2006	
	Rank	Total Consumption In Millions Gallons	Rank	Total Consumption Gallons
Lincoln Property	1	11,320,000	2	3,330,000
Regency Place	2	9,890,000		
Courtyard by Marriot	3	4,401,000		
Pete's Fresh Market	4	3,776,000		
Staybridge Suites	5	3,485,000	4	2,646,000
Comfort Suites	6	3,128,000	1	4,895,000
Redstone American Grill	7	2,654,000	3	3,001,000
Commonwealth Edison	8	2,320,000	5	2,100,000
Dunkin Donuts	9	1,828,000		
Joint Commission	10	1,518,000		
Totals		44,320,000		15,972,000

Data Source: City Records

CITY OF OAKBROOK TERRACE, ILLINOIS

Revenue Capacity

Taxable Sales by Category (in thousands)

Last Ten Calendar Years

Calendar Year	2015*	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Merchandise, Manufacturers, Lumber, Building & Hardware**	\$ 414,550	\$ 400,845	\$ 401,336	\$ 437,041	\$ 464,655	\$ 422,062	\$ 369,343	\$ 459,793	\$ 502,930	\$ 538,700
Food	376,340	382,059	339,224	260,522	65,996	67,456	121,756	156,031	171,359	169,533
Drinking and Eating Places	534,615	494,477	479,582	458,629	425,351	433,173	447,020	531,163	559,055	473,457
Apparel	111,261	105,340	106,991	99,792	88,608	70,272	73,547	107,551	158,546	145,539
Furniture, Household and Radio	52,604	49,707	60,561	55,238	78,295	34,297	25,412	24,336	34,902	27,039
Automobile and Filling Stations	184,137	147,759	181,782	128,772	209,707	163,127	239,543	156,576	170,496	150,427
Drugs and Miscellaneous Retail	264,656	268,287	252,907	234,867	240,947	222,704	205,218	242,780	261,824	315,768
Agriculture and All Others	222,787	208,223	164,659	152,800	125,063	123,962	134,944	186,215	201,260	185,774
Total	\$ 2,160,950	\$ 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
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	5.1%	3.5%	8.7%	7.6%	10.5%	-4.9%	-13.3%	-9.5%	2.7%	#REF!

*Taxable Sales information for calendar year 2015 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	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
DIRECT (Locally Imposed):										
City of Oakbrook Terrace Home Rule Sales	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OVERLAPPING (State Imposed):										
State of Illinois	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
DuPage County	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
DuPage Water Commission (1)	0.25%	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%	0.75%	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%	7.25%	6.75%
Total Sales Tax Rate	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	7.75%

Data Source: Illinois Department of Revenue

(1) 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
2016	2,134	\$ 147,956,622	\$ 69,333	NA	5.1%	6.3%
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%

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) 2014 American Community Survey Median Income of \$69,333

(3) Illinois Department of Employment Security and Bureau of Labor Statistics rates that are not seasonally adjusted. The 2016 rates are based upon the average from January through June 2016.

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			
2016	11,450,251	370,000		1,560,000			13,380,251	9.04%	6,270
2015	11,932,898	400,000		1,765,000			14,097,898	10.19%	6,606
2014	12,270,000	425,000		1,930,000			14,625,000	16.99%	6,853
2013	12,275,000	450,000		2,075,000			14,800,000	17.88%	6,935
2012	8,540,000	475,000		2,185,000			11,200,000	13.53%	5,248
2011	9,035,000	500,000		2,280,000			11,815,000	14.27%	5,137
2010	5,225,000	520,000		2,370,000			8,115,000	8.58%	3,528
2009	6,050,000	540,000	27,863	2,435,969		19,365	9,073,197	8.90%	3,945
2008	1,370,000	560,000	54,473	2,735,000		39,575	4,759,048	4.67%	2,069
2007	1,675,000	580,000	80,123	2,945,000		58,925	5,339,048	5.23%	2,321

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 Mayor Aldermanic

The City operates under the city form as defined by Illinois Statutes with an elected Mayor and six (6) Aldermen. The City Council sets policy for the city by adopting ordinances, resolutions, and the annual budget. The Mayor, City Clerk, and Aldermen are elected to staggered four-year terms. The Mayor is the Chief Executive Officer of the City and ensures that the laws and ordinances are faithfully executed. The Mayor has supervision over all executive officers and employees of the City. The Mayor appoints by and with the advice and consent of the City Council, the City Administrator, the City Treasurer, the City Attorney, the Chief of Police, the Deputy Chief of Police, and the commission members. The City Administrator is responsible for the proper administration of the affairs of the City as assigned by the Mayor.

		Term Expires On:
Mayor	Anthony Ragucci	April 30, 2021
City Clerk	Michael Shadley	April 30, 2021
Alderman	Paul Esposito	April 30, 2021
Alderman	Frank Vlach	April 30, 2021
Alderman	Dennis Greco	April 30, 2019
Alderman	David Swartz	April 30, 2019
Alderman	Tom Thomas	April 30, 2019

Geographic Location Western Suburb of Chicago
Located in DuPage County

Area 1.5 Square Miles

Elections

Number of Registered Voters - 2017 Consolidated Election	1,619
Number of Votes Cast in 2017 Municipal Election	493
Percentage of Registered Voters Voting in Last Municipal Election	30%

CITY OF OAKBROOK TERRACE, ILLINOIS

Operating Information

Operating Indicators

Last Ten Fiscal Years

Function/Program	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Government										
Building and Zoning										
Permits Issued	355	291	280	260	274	210	193	231	228	295
Inspections Conducted	837	621	875	500	409	402	334	531	568	849
Business Licenses Issued	388	422	397	352	313	301	343	320	350	342
Complaints/Service Requests Responded To	226	131	171	137	30	39	42	45	42	38
Vehicle Maintenance										
General Government Equipment Repairs	561	548	550	542	515	416	990	812	600	652
Utilities Equipment Repairs	166	160	158	151	147	111	202	193	73	93
Public Safety - Police										
Traffic Collision Investigations	494	428	410	397	421	400	419	511	584	475
Administrative Tows (first collected in January 2010)	131	190	342	253	217	324	115			
Incident Investigations	1,037	712	834	788	787	857	726	763	661	543
Traffic Citations	1,982	3,177	4,205	3,672	3,531	4,484	3,974	5,679	4,291	3,514
Parking Citations	498	466	537	290	309	364	389	498	603	667
Arrests	359	426	605	523	561	608	619	811	443	409
Highways and Streets										
Street Repairs - Tons of Asphalt Spread	40	45	40	35	25	22	20	15	26	225
Sidewalk Repairs - Cubic Yards of Concrete Poured	20	60	50	70	60	30	10	8	50	57
Snow and Ice Control/Plowed Miles	8,416	8,212	9,944	6,315	5,500	4,856	3,147	4,327	3,400	1,544
Snow and Ice Control/Salted Miles	3,366	3,284	3,860	3,000	2,500	2,428	1,600	1,950	565	62
Number of Street Signs Replaced	42	85	65	30	34	35	26	13	15	14
Public Services										
Waterworks and Sewerage Systems										
Number of Metered Customers	546	542	538	523	517	510	509	509	511	503
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	546	542	538	523	517	510	509	509	511	503
Number of Customers using Water Only at End of Year	546	542	538	523	517	510	509	509	511	503
Number of Customers using Sewer Only at End of Year	N/A									
Number of Customers served by Water System at End of Year	546	542	538	523	517	510	509	509	511	503
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)	0.241	0.230	0.185	0.178	0.161	0.175	0.180	0.178	0.167	0.165
Gallons of Water Purchased (MGD)	87,965,000	83,950,000	67,525,000	65,148,000	58,765,000	63,799,000	65,827,000	65,021,000	61,000,000	60,131,000
Gallons of Water Pumped (MG)**	87,965,000	83,950,000	67,525,000	65,148,000	58,765,000	63,799,000	65,827,000	65,021,000	61,000,000	60,131,000
Gallons of Water Sold (Billed) (MG)	82,490,000	76,950,000	60,955,000	58,400,000	53,655,000	52,450,000	51,913,000	49,252,000	54,000,000	52,131,000
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	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Government										
Equipment Maintenance Vehicles	6	5	5	5	5	4	4	4	4	4
Public Safety - Police										
Vehicles										
Squad Cars (marked)	7	6	7	8	8	7	7	6	6	6
Squad Cars (unmarked)	7	8	8	8	8	7	7	7	7	6
Highways and Streets										
Streets (lane miles)	75	75	75	75	77	77	77	77	77	77
Right-of-ways (miles)	153	153	153	153	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	5	3	3	3	3	3	3	3
Water Mains (miles)	14	14	14	13	13	12	12	12	12	12

Data Source

City Records

<u>APA</u>	American Planning Association, Washington DC
<u>APWA</u>	American Public Works Association, Chicago
<u>AWWA</u>	American Waterworks Association, Denver, Colorado
<u>CAFR</u>	Comprehensive Annual Financial Report
<u>CBBEL</u>	Christopher B. Burke Engineering Limited, Rosemont (City Engineer & Stormwater Administrator)
<u>CATS</u>	Chicago Area Transportation Study, Chicago
<u>CIP</u>	Capital Improvement Plan
<u>DCEO</u>	Illinois Department of Commerce and Economic Opportunity
<u>DCVB</u>	DuPage County Visitors Bureau
<u>DWC</u>	DuPage Water Commission
<u>DuComm</u>	DuPage Emergency Communications (Joint Emergency Dispatch Service), Glendale Heights
<u>DUJIS</u>	DuPage Judicial Information System
<u>EPA/IEPA</u>	U.S. Federal Environmental Protection Agency, Washington DC and Chicago, Illinois Environmental Protection Agency, Springfield
<u>ETSB</u>	Emergency Telephone System Board
<u>FOP</u>	Fraternal Order of Police Labor Council (Patrol Officers' & Sergeants Labor Union)
<u>FY</u>	Fiscal Year
<u>GAAP</u>	Generally Accepted Accounting Principles
<u>GASB</u>	Government Accounting Standards Board
<u>GFOA</u>	Government Finance Officers Association, Washington DC,
<u>IGFOA</u>	Illinois Government Finance Officers Association, Lombard
<u>HRST</u>	Home Rule Sales Tax

<u>ICMA</u>	International City/County Management Association, Washington DC
<u>ILCMA</u>	Illinois City/County Management Association, DeKalb
<u>IDOT</u>	IDOT Illinois Department of Transportation
<u>IDNR</u>	Illinois Department of Natural Resources, Springfield
<u>IDOR</u>	Illinois Department of Revenue
<u>IML</u>	Illinois Municipal League, Springfield
<u>IPRF</u>	Illinois Public Risk Fund (Workers Compensation Insurance)
<u>IPELRA</u>	Illinois Public Employer Labor Relations Association, Chicago
<u>ISTHA</u>	Illinois State Toll Highway Authority, Downers Grove
<u>IT</u>	Information Technology
<u>MMC</u>	Metropolitan Mayors Caucus
<u>MFT</u>	Illinois State Motor Fuel Tax (shared with local governments on a per capita basis)
<u>NIPC</u>	Northeastern Illinois Planning Commission, Chicago
<u>OPEB</u>	Other Post Employment Benefits
<u>PACE</u>	Suburban Bus Division of the RTA, Chicago
<u>RTA</u>	Regional Transportation Authority, Chicago
<u>SPC</u>	Suburban Purchasing Cooperative
<u>WCMC</u>	West Central Municipal Conference

Illinois



Budget Glossary

ABATEMENT

A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

ACCOUNT FUND STRUCTURE

Traditional means of categorizing various activities by a particular fund.

ACCRUAL ACCOUNTING BASIS

Method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows. The government wide, proprietary, and pension statements in the Comprehensive Annual Financial Report use the accrual basis of accounting for financial statement presentation.

ACCUMULATED DEPRECIATION

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

AMENDED BUDGET

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

ANNEXATION

To incorporate into the domain of the City.

ANNUAL BUDGET

A budget applicable to a single fiscal year.

APPROPRIATION

A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and the time in which it may be expended.

ASSESSED VALUATION

A valuation set upon real estate or property by a government as a basis for levying taxes.

ASSESSMENT

- (1) The process of making the official valuation upon real property for taxation purposes.
- (2) The valuation placed on real property as a result of this process.

ASSETS

Resources owned or held by a government which has a monetary value.

ASSETS, FIXED

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, furniture and other equipment. The City has established a level of \$10,000 for an item to be considered an asset; below that, the item is considered to be an operating expense.

BALANCE, RESERVED FUND

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

BALANCE SHEET

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

BALANCE, FUND

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

BALANCED BUDGET

A budget in which estimated revenues equal estimated expenditures.

BASIS OF ACCOUNTING

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

BENEFITS, FRINGE

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

BOND

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

BOND, REFINANCING

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

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BONDS, REFUNDING

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

BUDGET

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

BUDGET, AMENDED

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

BUDGET, ANNUAL

A budget applicable to a single fiscal year.

BUDGET, BALANCED

A budget in which estimated revenues equal estimated expenditures.

BUDGET, LINE ITEM

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

BUDGET MESSAGE

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

BUDGET OFFICER

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

BUDGET, OPERATING

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

BUDGETARY CONTROL

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

BUILDINGS AND BUILDING IMPROVEMENTS

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

BUSINESS DISTRICT

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

CAPITAL EXPENDITURES

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

CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

CAPITAL OUTLAY

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

CAPITAL PROJECTS FUND

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

CASH BASIS

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

CASH MANAGEMENT

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

CERTIFICATE OF DEPOSIT

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

CHART, ORGANIZATIONAL

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

COMMODITIES

Materials and supplies purchased for use in City operations.

COMPENSATED ABSENCES

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

COMPONENT UNIT

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

CONTINGENCY

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

CONTRACTUAL SERVICES

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

CONTRIBUTION, PENSION

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

CURRENT ASSETS

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

CURRENT LIABILITIES

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

DEBT

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

DEBT, BONDED

The portion of indebtedness represented by outstanding bonds.

DEBT SERVICE FUND

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

DEFICIT

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

DEPRECIATION

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

DEPRECIATION, ACCUMULATED

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

DUE FROM OTHER FUNDS

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

DUE TO OTHER FUNDS

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

EARNINGS, RETAINED

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

ENCUMBRANCES

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

ENTERPRISE FUND

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

EQUALIZED ASSESSED VALUATION (EAV)

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

EXPENDITURES

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

EXPENDITURES, CAPITAL

Permanent additions to the City assets or infrastructure, including the design, construction or purchase of land, buildings and facilities, or major renovations or equipment costing more than \$10,000 with a life expectancy of five years or greater.

EXPENSES

Outflows or other using up of assets or the incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

FEES, TAP ON

Fees charged to join, connect, or extend an existing utility system.

FISCAL YEAR

The time period designated by the City signifying the beginning and ending period of recording financial transactions. The City of Oakbrook Terrace's fiscal year is May 1 through April 31.

FIXED ASSETS

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, furniture and other equipment. The City has established a level of \$10,000 for an item to be considered an asset; below that, the item is considered to be an operating expense.

FRANCHISE FEE

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

FRINGE BENEFITS

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

FUND

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

FUND ACCOUNT STRUCTURE

Traditional means of categorizing various activities by a particular fund.

FUND ACCOUNTING

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

FUND BALANCE

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

FUND, CAPITAL PROJECTS

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

FUND, DEBT SERVICE

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

FUND, ENTERPRISE

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

FUND, GENERAL

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

FUND, GOVERNMENTAL TYPES

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

FUND, INTERNAL SERVICE

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

FUND, NONEXPENDABLE TRUST

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

FUND, PROPRIETARY TYPES

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

FUND, RESERVED BALANCE

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

FUND, SPECIAL REVENUE

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

FUND, TRUST & AGENCY

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

FUND TYPE

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

GENERAL FUND

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

GENERAL OBLIGATION BOND

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)

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

GOAL

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

GOVERNMENTAL FUND TYPES

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

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

HOME-RULE MUNICIPALITY

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

HOME-RULE SALES TAX

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

ILLINOIS MUNICIPAL LEAGUE (IML)

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

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)

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

INCOME

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

INCOME, INTEREST

Funds earned through investment instruments of compensating balances.

INCOME, STATE TAX

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

INFRASTRUCTURE PROGRAM

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

INTEREST INCOME

Funds earned through investment instruments of compensating balances.

INTERFUND TRANSFERS

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

INTERNAL SERVICE FUND

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

LEVY (PROPERTY TAX LEVY)

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

LIABILITY

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

LICENSES AND PERMITS

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

LINE ITEM BUDGET

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

MAJOR FUND

A major fund is reported as a separate column in the basic financial statements of the CAFR. Then General Fund is always a separate major fund. Another major fund is Capital Improvement. Otherwise major funds are funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item.

MISSION STATEMENT

A mission statement is a statement of purpose for an organization that guides the actions of the organization spelling out the overall goal.

MODIFIED ACCRUAL BASIS OF ACCOUNTING,

Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two (2) important ways: 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier). The governmental fund financial statements in the Comprehensive Annual Financial Report use the modified accrual basis of accounting.

MOTOR FUEL TAX

Motor Fuel Taxes are distributed on a per capita basis, as a percentage based on the collection of motor fuel sold throughout the state.

NET ASSETS

The difference between assets and liabilities in proprietary and fiduciary funds and government wide financial statements. Restricted net assets represent the portion of net assets equal to the resources whose use is legally restricted minus any non-capital related liabilities payable from those same resources. Unrestricted net assets represent the residual balance of net assets after the elimination of invested in capital assets nets of related debt and restricted net assets.

NONEXPENDABLE TRUST FUND

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

OPERATING BUDGET

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

OPERATING TRANSFERS

All inter-fund transfers except residual equity transfers.

ORDINANCE, TAX LEVY

An ordinance by means of which taxes are imposed.

ORGANIZATIONAL CHART

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

OTHER FINANCING SOURCES

Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

OTHER FINANCING USES

Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental statement.

PENSION CONTRIBUTION

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

PER CAPITA

Refers to an amount per resident. The City receives revenues on a per capital basis meaning that the amount received is attributed to the population of the City. The per capita revenues include: income tax, use tax, personal property replacement tax, and motor fuel tax.

PERMITS AND LICENSES

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

PRINCIPAL AND INTEREST

These are payments made by the City to retire debt of general obligation bonds, revenue bonds, and contracts.

PROPERTY, TAX LEVY

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

PROPRIETARY FUND TYPES

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

RATINGS

In the context of bonds, normally an evaluation of credit worthiness performed by an independent rating service such as Moody's and Standard and Poor's.

REAL ESTATE TAX

Tax, which is levied on property according to that property's valuation and tax rate.

REFUNDING BONDS

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

RESERVED FUND BALANCE

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

RETAINED EARNINGS

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

REVENUES

(1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers I are classified as “other financing sources” rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

REVENUES, SPECIAL FUND

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

SPECIAL ASSESSMENT AREA

A method used for the purpose of financing public improvements in a designated area. Although a portion of special assessment project costs are borne by a group of specifically benefited owners, the project usually has some value to the general public, in which case the general government may bear a portion of the project cost. The general government frequently pays for the entire project up front, and finances the cost through a bond issue. The individual owners in the special assessment area pay the general government their proportional share of the total owner cost. The payment is then used to cover annual debt service costs of the bond issue. Payments can be set up on a lump sum on a periodic basis.

SPECIAL REVENUE FUND

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

SPECIAL SERVICE AREA

The method used for the purpose of financing public improvements in a designated area. This is handled in the same manner as a Special Assessment Area, except that the individual owners' portions are paid through annual property tax assessments.

STATE INCOME TAX

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

STATE SALES TAX

Revenues distributed by the State of Illinois generated by retailers within the City at 1% of the gross receipts on total sales received by the State of Illinois.

SURPLUS

Revenues are greater than expenditures on a fund or total budget basis.

TAP ON FEES

Fees charged to join or extend an existing utility system.

TAXES

Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

TAX INCREMENT FINANCING (TIF)

This type of financing typically pays for infrastructure and capital improvements in a designated area or district. The difference in property tax revenues received in a base year versus the increased property taxes received in subsequent years after improvements are made, results in a property tax increment which is used to finance the improvements.

TAX LEVY ORDINANCE

An ordinance by means of which taxes are imposed.

TAX RATE

The amount of tax stated in terms of a unit of the tax base (e.g., 25 cents pr \$100 of assessed valuation of taxable property).

TAX. REAL ESTATE

Tax, which is levied on property according to that property's valuation and tax rate.

TRANSFERS, INTERFUND

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

TRANSFERS, OPERATING

All inter-fund transfers except residual equity transfers.

TRUST AND AGENCY FUND

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

UNASSIGNED FUND BALANCE

Unassigned means this amount was not restricted, committed, or assigned to a specific purpose and only reported in the General Fund.

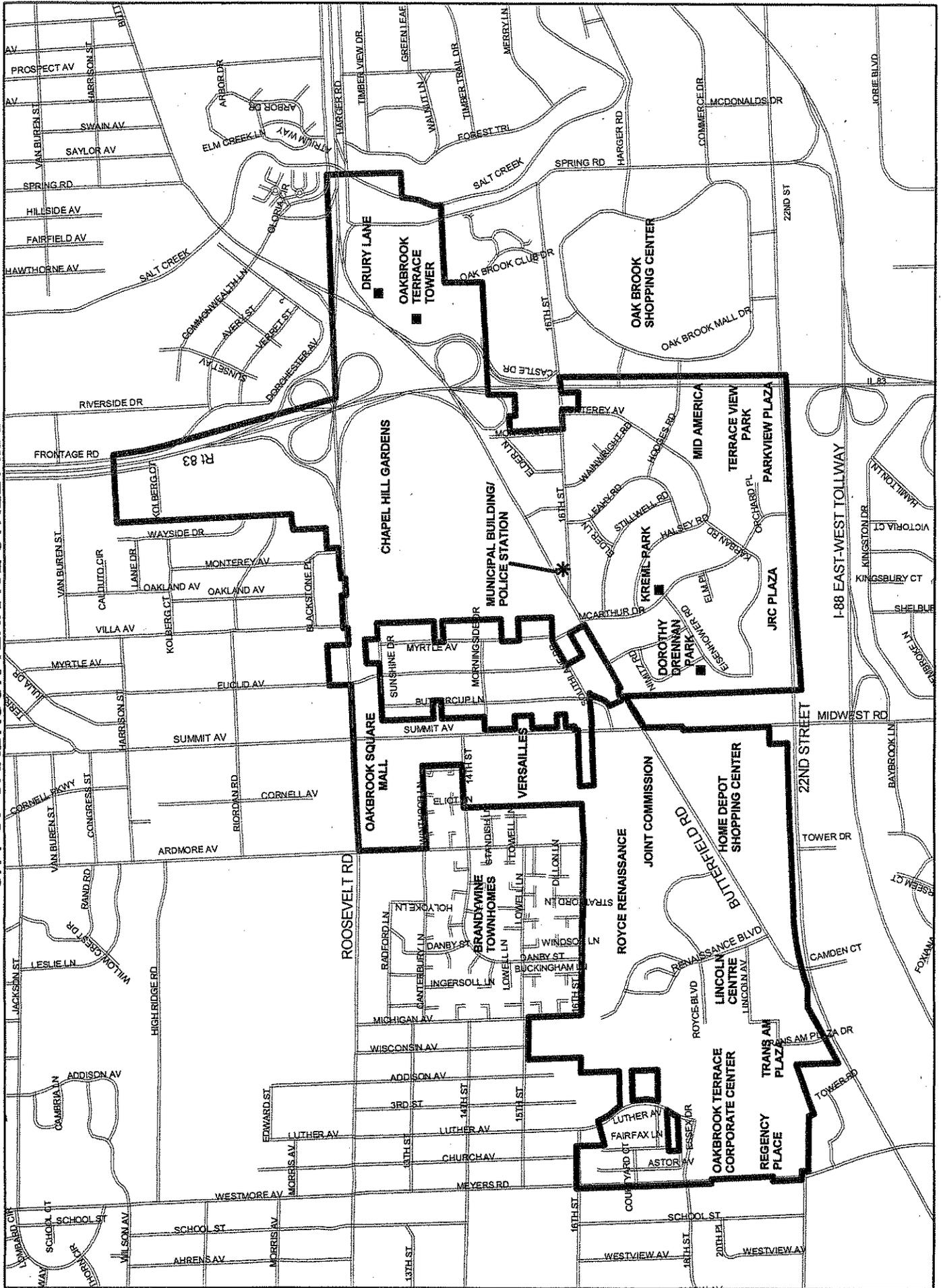
UTILITY TAX

A tax levied by the City on the customers of various utilities such as electric and telecommunications. The tax rate for the electric utility is 5% of the sale price of such utility service or commodity, and the telecommunications tax is 6%.

VIDEO GAMING TERMINAL

Video gaming terminal means any electronic video game machine that, upon insertion of cash, electronic cards or vouchers, or any combination thereof, is available to play or simulate the play of a video game, including but not limited to video poker, line up, and blackjack, as authorized by the Board utilizing a video display and microprocessors in which the player may receive free games or credits that can be redeemed for cash. The term does not include a machine that directly dispenses coins, cash, or tokens or is for amusement purposes only.

CITY OF OAKBROOK TERRACE STREET MAP



OAKBROOK TERRACE BOUNDARIES

2000 0 2000 Feet