

City of Oakbrook Terrace, Illinois

ANNUAL OPERATING BUDGET
FISCAL YEAR 2020-2021





City of Oakbrook Terrace

Community Profile



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

The City is located approximately 17 miles directly west of the City of Chicago in DuPage County. The City currently has a land area of 1.5 square miles and a population of 2,134 but has an estimated daytime population of 30,000 to 50,000. The City is home to a vibrant restaurant community with more than 43 eateries ranging from casual to fine dining. The City also has two (2) entertainment venues, namely the Drury Lane Theater and an Off-Track Betting facility.

The City Council sets policy through adopting ordinances, resolutions, and the annual budget. Aldermen are elected to staggered four-year terms. The Mayor and City Clerk are also elected for four-year terms. The Mayor is the Chief Executive Officer of the City and ensures that the laws and ordinances are faithfully executed. The Mayor has supervision over all executive officers and employees of the City. The Mayor appoints by and with the advice and consent of the City Council, the City Administrator, the City Treasurer, the City Attorney, the Chief of Police, and the commission members. The City Administrator is responsible for the proper administration of the affairs of the City as assigned by the Mayor. The City has 40 full-time employees, which includes 21 sworn police officers.

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

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

The City’s equalized assessed valuation increased 7% from \$289,544,173 for the 2018 tax levy year to \$308,469,895 for 2019. Oakbrook Terrace is primarily a commercial and office center community with only a 19% residential tax base. The City’s average annual unemployment rate for 2019 was 3.0%, compared to 2.5% in 2018.

Traffic enforcement fines represented the City’s number one revenue at \$5.4 million in FY 2019. The City’s 1% share of the state sales tax is the second largest revenue source with totaled \$1.9 million for FY 2019. The City’s total sales tax rate is 8%, which includes a locally imposed 1% home rule sales tax.



**CITY OF OAKBROOK TERRACE
ANNUAL OPERATING BUDGET
Fiscal Year 2020-2021**

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Acting Mayor
PAUL ESPOSITO

City Clerk
MICHAEL SHADLEY

City Administrator
AMY MARRERO



CITY OF OAKBROOK TERRACE

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Alderman
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CHARLIE BARBARI

Alderman
Ward 2
FRANK VLACH
DENNIS GRECO

Alderman
Ward 3
ROBERT PRZYCHODNI
ROBERT RADA

May 26, 2020

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

FROM: Amy Marrero, City Administrator

RE: Fiscal Year Ending April 30, 2021 Budget Message

Submitted for your review is the Fiscal Year 2020-2021 Budget along with the City's Five (5) Year Capital Improvement Plan document that were adopted on April 28, 2020. The guiding principles for this budget are the City Council's goals and objectives. The City achieved many of the goals and objectives as detailed on pages 14-23. Since the City is still working towards achieving some of the goals, these remain in place today. An update of the strategic goals is planned for later this year. The City staff strives to control costs, while delivering top-quality services.

The coronavirus pandemic will undoubtedly have an impact on the City's revenues and expenditures for fiscal year 2021 and for years to come. However, since the true impact is uncertain at this time, the City Council approved the budget that was originally prepared before the COVID-19 restrictions were in place.

The City is working on applications to receive funding from the Federal Emergency Management Agency and from DuPage County through the Coronavirus Relief Fund. Budget amendments may be needed in Fiscal Year 2021 to record the impact of the coronavirus on City operations. With all the uncertainty surrounding COVID-19, staff developed a revenue projection model that allows forecasting based upon the phased-in reopenings of local businesses. The City Council will continue to monitor the impact of COVID-19 on the City's financial resources and respond accordingly.

For the past twelve (12) 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 fiscal year 2021 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 fiscal year 2021 Budget document.

As always, City Council members are encouraged to utilize the documents presented in the fiscal year 2021 budget in their efforts to monitor the City's financial condition and budget process. The Budget includes detailed descriptions of all operations, as well as achievements for the current year, and goals for the upcoming year.

The total adopted budget for fiscal year 2021 for all appropriated funds is \$12,637,115 compared to the current year's estimate of \$18,084,826, representing a decrease of \$5.4 million. Fiscal year 2020 experienced much higher expenditures than fiscal year 2021, because in fiscal year 2020, the City paid off the 2010 Business District bonds totaling \$3.4 million. Total projected revenue is \$14,217,829, thereby reflecting a surplus of \$1,580,714 for all City funds. The ending fund balance for all funds is estimated at \$19,835,013, representing an increase of \$266,614 from the fiscal year 2019 actual.

There were no service level changes for fiscal year 2021. In fiscal year 2021, no new personnel were added, and the City Council is dedicated to getting the City through the COVID-19 pandemic without impacting service levels. The table below details the City's total fiscal year 2021 budget in comparison to prior years.

**CITY OF OAKBROOK TERRACE
2020-2021 ADOPTED BUDGET
ALL FUND SUMMARY OF REVENUES/EXPENDITURES
AND
CHANGES IN FUND BALANCE**

FUND	Actual 17/18	Actual 18/19	Budget 19/20	Estimated Year End 19/20	Adopted Budget 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Est To Adopted
GENERAL							
Beginning Balance	6,661,041	8,862,007	10,106,550	10,106,550	8,491,717	-16.0%	-16.0%
Revenues	11,184,731	13,013,373	12,451,675	12,337,679	9,665,065	-22.4%	-21.7%
Expenses	8,983,766	10,103,830	11,430,074	11,002,512	9,394,194	-17.8%	-14.6%
Difference	2,200,965	2,909,544	1,021,601	1,335,167	270,871	-73.5%	-79.7%
Transfer to Other Funds	-	(1,665,000)	(2,950,000)	(2,950,000)	-	-100.0%	-100.0%
Ending Balance	8,862,007	10,106,550	8,178,151	8,491,717	8,762,588	7.1%	3.2%
WATER							
Beginning Balance	4,801,150	4,692,470	6,050,752	6,050,752	6,103,750	0.9%	0.9%
Revenues	1,202,915	1,331,210	1,429,116	1,299,917	1,372,600	-4.0%	5.6%
Expenses*	1,235,838	1,637,928	1,996,400	1,832,149	1,426,369	-28.6%	-22.1%
Difference	(32,923)	(306,718)	(567,284)	(532,232)	(53,769)	-90.5%	-89.9%
Transfer from General Fund	-	1,665,000	-	-	-	0.0%	0.0%
Add: Capitalized Assets	-	-	397,214	585,230	33,000	-91.7%	-94.4%
Ending Balance**	4,768,226	6,050,752	5,880,682	6,103,750	6,082,981	3.4%	-0.3%
MOTOR FUEL TAX							
Beginning Balance	405,047	427,598	441,116	441,116	469,054	6.3%	6.3%
Revenues	59,028	63,575	64,014	85,790	97,131	51.7%	13.2%
Expenses	36,477	50,057	45,500	57,852	45,500	0.0%	-21.4%
Difference	22,551	13,518	18,514	27,938	51,631	178.9%	84.8%
Ending Balance	427,598	441,116	459,630	469,054	520,685	13.3%	11.0%
SSA #2 DEBT SERVICE							
Beginning Balance	571	232	-102	-102	(405)	297.1%	297.1%
Revenues	46,730	45,412	49,111	49,125	47,433	-3.4%	-3.4%
Expenses	47,068	45,748	49,428	49,428	47,766	-3.4%	-3.4%
Difference	(338)	(336)	(317)	(303)	(333)	5.0%	9.9%
Ending Balance	232	(102)	(419)	(405)	(738)	76.1%	82.2%
TOTAL BUSINESS DISTRICT							
Beginning Balance	531,650	548,364	552,177	552,177	234,911	-57.5%	-57.5%
Revenues	537,663	552,209	546,884	557,363	554,200	1.3%	-0.6%
Expenses	520,947	548,397	569,991	3,824,630	250,410	-56.1%	-93.5%
Difference	16,716	3,812	(23,107)	(3,267,267)	303,790	-1414.7%	-109.3%
Transfer from General Fund	-	-	2,950,000	2,950,000	-	-100.0%	0.0%
Pay-off 2010A & B Bonds	-	-	3,255,000	-	-	0.0%	0.0%
Ending Balance	548,364	552,177	224,070	234,911	538,701	140.4%	129.3%
CAPITAL IMPROVEMENTS							
Beginning Balance	1,730,100	2,877,737	2,417,906	2,417,906	2,922,272	20.9%	20.9%
Revenues	1,680,091	1,748,912	1,734,650	1,822,621	2,481,400	43.0%	36.1%
Expenses	532,455	2,208,743	2,236,207	1,318,255	1,472,876	-34.1%	11.7%
Difference	1,147,636	(459,830)	(501,557)	504,366	1,008,524	-301.1%	100.0%
Ending Balance	2,877,737	2,417,906	1,916,349	2,922,272	3,930,796	105.1%	34.5%
TOTAL ALL FUNDS							
BEGINNING FUND BALANCE	\$ 14,129,559	\$ 17,408,408	\$ 19,568,399	\$ 19,568,399	\$ 18,221,299	-6.9%	-6.9%
TOTAL REVENUES	14,711,158	16,754,691	16,275,450	16,152,495	14,217,829	-12.6%	-12.0%
TOTAL EXPENSES	11,356,551	14,594,703	16,327,600	18,084,826	12,637,115	-22.6%	-30.1%
DIFFERENCE	3,354,607	2,159,990	(52,150)	(1,932,331)	1,580,714	-3131.1%	-181.8%
ENDING FUND BALANCES	\$ 17,484,164	\$ 19,568,399	\$ 16,658,463	\$ 18,221,299	\$ 19,835,013	19.1%	8.9%

*Expenses include depreciation for comparison purposes.

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

Principal Issues Impacting the Fiscal Year 2021 Budget

Issue 1: COVID-19 - Although the City’s budget was prepared before the pandemic hit, the City’s financials will be impacted by COVID-19. Staff continues to update the Council on the City’s financials as the state moves into the different phases of Governor Pritzker’s Restore Illinois plan. In response to the COVID-19 pandemic, the City declared a State of Emergency in March of 2020, and this is anticipated to continue minimally through Phase 5. The State of Emergency empowers the Acting Mayor to authorize, direct, and exercise authority for the emergency’s day-to-day functions.

Due to the COVID-19 crisis, the City’s tax revenues will decrease and in response to this, departments submitted \$261,000 in budget cuts that could be implemented. The July 4, 2020 festivities were postponed because under the current Phase 4, the City is limited to gatherings of 50 people or less. The City is estimated to save about \$77,670 in special events programming costs by not holding July 4th this year.

In an effort to support the City’s businesses, the City Council approved a stimulus program whereby restaurants and convenience stores may receive a rebate of 1% in sales taxes paid to the City for the months of April 2019, May 2019, and June 2019. For this sales tax program, the City issued a total of \$155,473 in rebates to 33 businesses. The City also approved a program whereby hotels could receive up to 25% of the hotel taxes paid to the City for the months of April 2019, May 2019, and June 2019. Hotel rebates totaled \$93,271. The City also waived the March and April water bills for all utility customers totaling approximately \$103,998.

Issue 2: Personnel Costs – Benefits comprise 30% of the General Fund budget and historically have risen faster than inflation (see table on page 62). For fiscal year 2021, the City is realizing some relief with health, dental, and vision insurance premiums remaining the same as last year. The current Police union contract expired on April 30, 2020. The City will be meeting with the police union representatives to negotiate a new contract. The true monetary impact of the new police union contract is not known at this time. The City will also be complying with the new Department of Labor guidelines for the Family First Coronavirus Relief Act. Under this Act, employers with 500 employees or less must provide emergency paid sick leave up to 80 hours. Also due to COVID-19, a cost of living adjustment was not awarded in fiscal year 2021 and all step increases and bonuses were placed on hold.

Issue 3: New Revenues - The adopted budget also includes three (3) new revenue sources – City cannabis tax, a State cannabis excise tax, and a food & beverage tax. The City enacted a 3% tax on recreational cannabis sales. A cannabis excise tax is a portion of the State of Illinois revenues and must be used for crime prevention, training and interdiction efforts. Although the fiscal year 2021 budget includes a food & beverage tax, the City Council opted to not impose this due to COVID-19.

Issue 4: Unfunded Mandates – Finding the means to cover escalating police pension costs continues to restrict the City’s revenues and expenditures. Even with contributing the recommended actuarial amount each year the unfunded percentage hovers around 48%. The current Illinois statute requires the City achieve a 90% funded level by April 30, 2040. The City is on target to be 100% funded in 2040. The table to the right reflects the percentage increase in pension contributions over an eight (8) year period. In just an eight (8) year time span the City’s contribution has gone from \$589,869

Historical Pension Contributions			
FY	Pension Fund		%
	Contribution	Increase	Increase
2014	589,869		
2015	755,538	165,669	28.1%
2016	912,363	156,825	20.8%
2017	994,889	82,526	9.0%
2018	1,039,772	44,883	4.5%
2019	1,115,200	75,428	7.3%
2020	1,380,875	265,675	23.8%
2021	1,494,254	113,379	8.2%

to \$1,494,254, reflecting an increase of \$904,385. For the 2019 levy, which will be collected in fiscal year 2021, the City Council continued with the 15-year open approach. This approach requires larger contributions at the outset and provides a more stable contribution pattern and a steady pay-down of the unfunded liability.

General Fund Revenues

General Fund revenues for fiscal year 2021 are projected at \$9.6 million, reflecting a decrease of \$2.6 million over the current fiscal year estimate. This decrease is due to a decline in traffic enforcement fines, due to the phasing out of the traffic enforcement cameras. The City Council however, has decided to renew the contract with the camera enforcement contractor, for this budgeted year.

Sales taxes are estimated at \$1.98 million and represent the largest revenue source at 20.5%. Several new retail businesses have opened in the current year including: Poke Bros, Frankie's Deli, BP Amoco,



Stan's Donuts, So Gong Dong and Tapicozza. Lou Malnati's is expected to open in the fall of 2020. According to the Illinois Municipal League, retail sales grew by an estimated 3.9% in 2019, down from 4.7% in 2018. Retail sales may continue to slow as a result of continued substitution from retail to online purchases.

Hotel taxes represent the second largest revenue source at 16% and are projected to be \$1,556,400. Projections include the new Sleep Inn/Mainstay Suites by Choice revenue, formerly the La Quinta property, beginning in the fall of 2020. However, due to the trickledown effect of lower room charges in Chicago, projections are down \$6,093 from the fiscal year 2019 actual of \$1,562,493. Property taxes amounting to \$1,027,578 represent the City's third largest revenue at 10.6%.

Interest income is estimated at \$100,000 and reflects a decrease of \$88,016 over the fiscal year 2019 actual. Interest rates have steadily been declining, for the City's local bank deposits, since May 2019. As of April 30, 2020, the interest rate was 0.300% compared to 2.474% last April. The City uses DUI revenues to pay for police vehicles and since these receipts have been on the decline, it was decided that police vehicles would now be paid out of the Capital Improvement Fund. Going forward, DUI receipts will be deposited in the Capital Improvement Fund to offset the cost for police car replacements.

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). Fiscal year 2021 use taxes at \$75,757 are estimated to increase by \$9,737 from the fiscal year 2019 actual. A portion of use taxes are actually online taxes paid to the State and then redistributed back to municipalities on a per-capita basis. Online sales are expected to continue to increase in the coming

year, which is why use taxes are up for 2021. Fiscal year 2021 income taxes are estimated at \$224,070 or \$105 per capita. Proposed replacement taxes for fiscal year 2021 are estimated at \$3,484.

The City looks forward to welcoming several new businesses in the new year including Bosch occupying four (4) floors at the Oakbrook Tower. Great Lakes Dredge and Dock is relocating their corporate headquarters to Oakbrook Terrace. Lou Malnati's and Lakeside Bank will be opening locations along 22nd Street. These new businesses will increase building permit fees for fiscal year 2021.

General Fund Expenditures

The fiscal year 2021 General Fund adopted budget of \$9,394,194 decreased by 14.6% or \$1.6 million less than the fiscal year 2020 estimate and 7% lower than the fiscal year 2019 actual, due to lower camera monitoring fees in FY 2021.

General Fund Summary Table							
General Fund	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 20 Estimated	FY 21 Adopted	FY 21 vs. FY 20 Budget	FY 21 vs FY 20 Est.
Executive Management	\$ 963,384	\$ 914,434	\$ 986,328	\$ 954,754	\$ 964,747	-2.2%	1.0%
Police	4,652,433	5,039,835	5,684,275	5,394,407	5,747,319	1.1%	6.5%
Building and Zoning	466,237	495,225	571,851	521,278	562,274	-1.7%	7.9%
Public Services Streets	550,486	590,082	755,911	667,544	623,978	-17.5%	-6.5%
Tourism	166,971	152,794	167,297	163,830	167,163	-0.1%	2.0%
Police Commission	5,265	17,838	17,974	19,304	19,399	7.9%	0.5%
Finance	381,605	447,428	479,827	519,734	541,521	12.9%	4.2%
Economic Development	187,622	191,369	330,000	298,000	332,000	0.6%	11.4%
Traffic Light Enforcement	1,609,765	2,254,825	2,436,612	2,463,661	435,793	-82.1%	-82.3%
Total Expenditures	\$ 8,983,768	\$ 10,103,828	\$ 11,430,075	\$ 11,002,512	\$ 9,394,194	-17.8%	-14.6%
General Fund Revenues	\$ 11,184,731	\$ 13,003,375	\$ 12,451,675	\$ 12,337,679	\$ 9,665,065	-22.4%	-21.7%
Surplus/Deficit	\$ 2,200,963	\$ 2,899,547	\$ 1,021,600	\$ 1,335,167	\$ 270,871	-73.5%	-79.7%

Executive Management increased by \$9,993 or 1% from the fiscal year 2020 estimate because of higher contractual services. The Police Department budget increased by \$352,912 or 6.5%, due to a higher police pension contribution. Streets decreased by \$43,566 or 6.5% over the current year due to a maintenance worker retiring and not filling the position.

The Finance budget increased by \$21,787 over the fiscal year 2020 estimate because of higher risk management insurance premiums. Economic Development increased by \$34,000 or 11% because of the new economic incentive agreement for the BP Amoco at the former Burger King site. The fiscal year 2021 budget initially included the phasing-out of the traffic enforcement cameras, reflecting a sharp decrease of 82% in the Traffic Enforcement division from the fiscal year 2020 estimate.

Fiscal Year 2021 Estimated General Fund Balance

The fiscal year 2021 ending fund balance is projected to be approximately \$8.8 million, which is a very healthy level. Even with the \$2.95 million transfer from the General Fund to the Business District Fund in FY 2020, the General Fund balance continues to exceed the reserve requirement by almost \$3.6 million in the current year and \$4.9 million in fiscal year 2021. 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 2019 actual fund balance of \$10,106,550, increased by \$1,244,543 or 14% over the fiscal year 2018 actual. The fiscal year 2020 ending fund balance is estimated at \$8,491,717, representing a decrease of \$1,614,833 from fiscal year 2019. The fiscal year 2021 ending fund balance is estimated to increase by \$270,871.

The table below details the estimated fund balance for the current year and the adopted budget year.

	General Fund Reserve Requirement		
	FY 2019	Est. FY 2020	Est. FY 2021
Fund balance @ April 30	\$ 10,106,550	\$ 8,491,717	\$ 8,762,588
Reserve Requirement = 40% of budgeted revenues	(5,205,349)	(4,935,072)	(3,866,026)
Over/(Under) Reserve Requirement	\$ 4,901,201	\$ 3,556,645	\$ 4,896,562
Fund Balance Actual % of Revenues	90%	69%	70%

Since the reserve requirement has clearly been met, the excess reserves will provide some added flexibility as we manage the COVID-19 crisis.

Motor Fuel Tax Fund (MFT) Revenues and Expenditures

The fiscal year 2021 MFT allotment is projected at \$89,031, while interest income is projected at \$8,100 for total revenues of \$97,131. The transportation renewal tax, first received in September 2019, was passed as part of the Rebuild Illinois capital plan and is distributed per capita. The fiscal year 2021 estimated year end cumulative fund balance is \$520,685. In recent years, the MFT funds have been used for snow removal labor and road salt as detailed below.

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

Bulk salt prices increased by \$48.66 per ton, going from \$45.97 to \$94.63, through the Central Management System purchasing program. Salt prices are expected to drop next year, due to the mild winter experienced in 2020. Beginning next year in fiscal year 2022, the curbs and gutters program will be financed through Motor Fuel Taxes.

Capital Improvement Fund (CIF) Revenues and Expenditures

The Capital Improvement Fund budget for fiscal year 2021 is \$1,472,876. The City is fortunate to have revenues and sufficient reserves to continue funding capital improvements without issuing debt, thereby saving millions in borrowing costs. The City has no plans to issue debt at this time.

Due to COVID-19, all capital projects have been placed on hold including the Streambank Stabilization project. The Streambank Stabilization project is estimated to cost about \$905,000 and the City expects to receive \$680,000 in grants, representing about 75% of the total costs. The City is freezing capital projects as a precautionary measure until the COVID-19 impact is known.

In the current year, the street resurfacing project was completed on Spring Road under budget at approximately \$741,000. Even with this major roadway project, the Capital Improvement Fund will end fiscal year 2021 with a year-end fund balance of \$3.9 million. The reserves of the Capital Improvement act as a savings account for future capital improvements so from time to time there may be a deficit between the revenues and expenditures of the Capital Improvement Fund. The five (5) year Capital Improvement Plan projects that in fiscal year 2025, the year end fund balance will be \$8.9 million. All police vehicles will now be purchased through the Capital Improvement Fund. In the past, police cars were purchased through the General Fund with DUI receipts. However, DUI receipts have decreased over the years. The DUI revenues have been moved to the Capital Improvement Fund as well.

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

Business District

Currently, the only outstanding bond issue in the Business District is for the 2012 Business District bonds, with a principal balance of \$3,085,000. The 2010 Business District bonds were paid off in fiscal year 2020. The City hopes to pay off the 2012 Business District bonds early as well, so that the 1% business district tax will be terminated. Also, when the 2012 Business District bonds are paid off the sales and home rule sales taxes, estimated at \$465,250, can be reallocated back to the General Fund.

Water Operating Fund Revenues And Expenditures

Total water revenues for fiscal year 2021 are estimated at \$1,372,600, while expenses are anticipated at \$1,426,369, for a negative difference of \$53,769. However, a deficit of only \$20,769 is anticipated from an accounting perspective because the Sleep Inn/Mainstay Suites by Choice Water Main Disconnection project at \$33,000 is considered a capitalized asset and thereby reduces the deficit under the accrual approach.

In fiscal year 2020, a new gas station, convenience store, car wash, and gaming café at the former Burger King site was connected to the City's water system and is now a major new water customer. The Midwest Dorothy Drennon water main loop was completed at a cost of \$319,172. This connects the water main from Dorothy Drennon to Eisenhower. The new Sleep Inn/Mainstay Suites by Choice water main at \$227,992 was also completed and connects another loop in the water infrastructure system. The Sleep Inn/Mainstay Suites by Choice is expected to use 250,000 to 300,000 gallons per year.

The City's last water rate increase went into effect on January 1, 2015. The City's minimum bi-monthly water charge went from \$55.80 to \$59.82 for the first 6,000 gallons. This increase covered the higher charges imposed by the DuPage Water Commission and remains in effect today.

The estimated fiscal year 2021 ending fund balance is \$6,082,981. This amount includes a \$500,000

capital replacement fund. The Water system is nearing 20 years old and this fund will help pay for future repairs.

Acknowledgement

I would like to thank the Acting Mayor and City Council for their support throughout the development of this budget. In addition, I would like to thank Jen Haug, Finance Coordinator, Aileen Haslett, Financial Analyst, and all of the employees of the City who have contributed by being creative and making sacrifices to make the fiscal year 2021 budget a reality.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Oakbrook Terrace

Illinois

For the Fiscal Year Beginning

May 1, 2019

Christopher P. Mill

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, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

RESOLUTION NO. 13 - 29

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

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

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

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

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

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

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

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

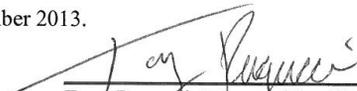
AYES: Przychodni, Sarallo, Shadley, Thomas, and Vlach,

NAYES: None

ABSENT: Esposito

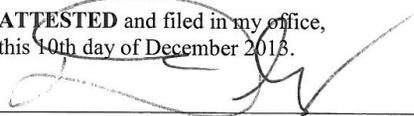
ABSTENTION: None

APPROVED by me this 10th day of December 2013.



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

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



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

Resolution Number 13-29

Goals and Objectives Plan

June 2020 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 paragraphs ranks the highest priority economic development projects.

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

The new assisted living facility opened in October of 2016.

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

The Butterfield Point development was completed in December of 2017. This new construction added about \$1.75 million to the City's property values. The popular Stan's Donuts opened in March 2019 complete with a drive-through. A new dental office and a video gaming café opened at the site as well.

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

The Gardner School opened in the summer of 2014. Frankie's Deli (formerly of Lombard) opened in July of 2019.

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

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

6. Development of Roosevelt Road East of Summit.

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

7. Development of the East side of Summit.

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

Miscellaneous Economic Development

The City welcomed several new businesses including: Butterfield's Pancake House, Millhurst Charhouse and Banquets, Penny's, Betty's Bistro on Roosevelt Road, Betty's Bistro on Butterfield Road, Stella's, Beppe's Italian Deli, Starbucks, Ellie's Coffee Bar, Waxing the City, American Mattress, Jersey Mike's, Twin Peaks, Hyundai Corporate Office, Napelton Auto Group Corporate Office, Naf Naf Grill, Hassett Express, Pony Up Pub, Mathnasium, Party City, Leap Frog Toys Corporate Headquarters, Road Runner Transport Corporate Office, Luna Flooring Gallery, Magic Nail Salon, Dunkin Donuts on 22nd Street, Way Way Back Burgers, Inspired Closets, Accounting Principals, Bella Bridesmaids, Beyond Shades, Nicko's Café & Deli, Office Depot, Dogtopia, Brooks Kitchen & Tap, Cajun Boil & Bar, Palm Beach Tan, Stan's Donuts, So Gong Dong, Frankie's Deli, BP Amoco, Sabrina's, Dance Hub, Smiles Hub, The Joint Chiropractic Center, VIP Café, Kidde Academy, Tapicozza, and Poke Bros.

The City looks forward to the opening of Lou Malnati's later this year and construction should be underway on a new Lakeside Bank location along 22nd Street.

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

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

1.2 Continue to be fiscally sound.

- Keep the City financially sound and control excess spending.

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

In FY 2016, the City modified the scope of the new Police Station and City Hall renovation project, by eliminating the full renovation of City Hall, which saved the City approximately \$1.7 million. Also in FY 2016, the City will no longer contribute financially to the Greater Oak Brook Chamber saving the City \$35,000 annually. For FY 2016, the City switched to a PPO High Deductible Health Savings Plan saving the City approximately \$70,000 in insurance costs over FY 2015 as well as \$102,000 in future Cadillac taxes under the Affordable Care Act (ACA). In FY 2017, the Assistant Finance Director position was eliminated and the Finance Coordinator position was reinstated creating an annual savings of \$8,831.

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

1.3 Monitor the development of Oakbrook Terrace Square Shopping Center.

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

Current stores include: Pete's Fresh Market, Starbucks, Betty's Bistro, Pearle Vision, Luxury Nails, Supercuts, Dental Town, Waxing the City, Jersey Mike's, I Dream of Falafel, Office Depot, Dogtopia, Palm Beach Tan, AT&T, Kiddie Academy, and the Joint Chiropractic Center.

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

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

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

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

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

A new water main was completed in the fall of 2018 for the new development at the former Burger King location which includes a gas station, car wash, convenience store, and gaming café. The new development should use approximately 1 million gallons a year. The new Midwest – Drennon water main was completed in FY 2020 and will provide a valuable loop improving the overall reliability of the water system. The City also connected the former La Quinta property to the City's water system in FY 2020. This newly renovated hotel is estimated to use about 250,000 to 300,000 gallons per year.

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

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

1.5 Implement Red Light Cameras at the intersection of 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.

The photo enforcement cameras were activated in August of 2017.

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

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

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

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

Reduced the DCVB FY 2015 budget by \$58,000 to \$100,000. Even with this reduced line item, the hotels outperformed prior years. FY 2015 hotel taxes at \$1,549,146 were 9.8% or \$138,661 higher than the FY 2014 amount of \$1,410,486. FY 2016 hotel taxes exceeded FY 2015 by \$76,927 or 5%. In FY 2017, hotel taxes decreased by \$59,495 or 3.4% less than FY 2016 due to the closure of the La Quinta hotel back in August of 2016 because of a fire. The former La Quinta property is currently under construction and being transformed into a Sleep Inn/Mainstay Suites hotel property with 142 guest rooms. The hotel is estimated to open in the fall of 2020. The Courtyard by Marriot is undergoing an extensive renovation with newly remodeled hotel rooms, common areas, and the exterior. This renovation is estimated to cost \$1.9 million.

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

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

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

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

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

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

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

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

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. The City Administrator's contract was extended through Ordinance No. 17-10 and then again through Resolution No. 18-3.

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

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

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

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

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

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

- Maintain free residential garbage program.

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

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

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

- Continue with the tree replacement program.

The yearly tree care expenditures are detailed below.

FY 2014 - \$5,775

FY 2015 - \$17,230

FY 2016 - \$3,400

FY 2017 - \$12,290

FY 2018 - \$2,740

FY 2019 - \$8,615

FY 2020 – \$8,330

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

Third Priority Goals – Level 3

3.1 Preserve and cultivate a quality and safe community.

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

- Work with local schools and businesses on emergency plans.

The Police Department conducts lockdown drill at the local schools.

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

A \$70,000 grant was received for additional curbs and gutters in FY 2015. The City applied for two (2) grants for the Streambank Stabilization project. The City hopes to receive \$680,000 in grants for the project, which represents about 75% of the total \$905,000 cost.

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

The Hartz development is completed.

- 3.4 Review and amend personnel and administrative policies.

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

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

Staff implemented the Illinois Treasurer's office E-pay system to accept online payments beginning in February of 2018. The City added more payment type options in April of 2020, when the City Hall temporarily closed due to COVID.

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

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

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

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

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

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

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

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

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

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

- 4.4 Discuss improved lighting at Versailles.

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

- 4.6 Continue to monitor the Krilich Development.

- 4.7 Establish a capital replacement fund for the Water Fund.

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

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 City recently purchased Laserfische software and the Building and Zoning Department will be the first department to start the document imaging program.

Executive Management

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

The City recently signed a proposal with a new website vendor and the new website will go live in the fall of 2020.

- Support finalization of the model natural gas franchise agreement.

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

Finance

- Earn GFOA Budget and CAFR awards.

The City received the GFOA Certificate of Achievement for Excellence in Financial Reporting for FY 2013, FY 2014, FY 2015, FY 2016, FY 2017, and FY 2018. The City also received the Distinguished Budget Presentation Award for FY 2014, FY 2015, FY 2016, FY 2017, FY 2018, FY 2019, and FY 2020.

- Computerize liquor licenses.

Staff is currently working on computerizing the liquor license program.

City of Oakbrook Terrace

Goals and Objectives Plan Impact on the FY 2021 Budget Process

After many months of meetings and planning, the City Council approved the Goals and Objectives Plan (hereinafter “Plan”) on December 10, 2013. The approved 2013-2015 Plan is included on pages 15-23 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 2021 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: Kiddie Academy, Frankie’s Deli, BP Amoco/Olivia’s Market, Sabrina’s, Dance Hub, Smile Hub, The Joint Chiropractic Center, VIP Café, Sara Lee Test Kitchen, Poke Bros, and Tapicozza.

Businesses in Oakbrook Terrace continue to re-invest in Oakbrook Terrace. The Courtyard by Marriot hotel is undergoing an extensive renovation with newly remodeled hotel rooms and common areas, and the exterior façade improvements. This renovation is estimated to cost \$1.9 million.

The table below reflects how some of the City’s FY 2021 expenditures and revenues originated in the Plan. The table identifies the FY 2021 project, the estimated cost or revenue, as well as the location in the Plan.

FY 2021 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	\$ 249,510
Total Plan Expenditures included in FY 2020 Budget				\$ 249,510
Monitor the development of the Oakbrook Terrace Square Shopping Center.	Highest	Business District	Level 1.3 - amount represents taxes collected in the Business District	\$ 548,200
Obtain grants for future projects, equipment, and new facilities.	Third Priority	Capital Improvement	Level 3.2 - amount represents the grant funding for the Streambank Stabilization project	\$ 680,000
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	\$ 98,000
Total Plan Revenues included in FY 2020 Budget				\$ 1,326,200

List of City Officials

ELECTED OFFICIALS

Acting Mayor
Alderman
Alderman
Alderman
Alderman
Alderman
City Clerk

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

APPOINTED OFFICIALS

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

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

- A. October 8, 2019** Budget And CIP Worksheets Presented To Department Heads
- B. November 12, 2019** 2019 Property Tax Levy Determination
- C. November 12, 2019** Department Heads Submit Proposed Budgets And Updated Five Year CIP Program To City Administrator For Review
- D. November 12, 2019 to December 9, 2019** Department Heads Review Budgets With City Administrator
- E. December 10, 2019** 2019 Tax Levy Truth-In-Taxation Hearing (If Necessary) / Levy Adopted By City Council
- F. December 10, 2019** Property Tax Abatement Ordinances Considered / Adopted (Bonds)
- G. January 17, 2020** Preliminary Revenue Projections Are Reviewed By City Administrator
- H. January 20, 2020** City Administrator Completes Review Of Final Proposed Departmental Budgets
- I. February 25, 2020** Proposed FY 2021 Budget Presented To Mayor And City Council
- J. Budget Meetings**
- Wednesday, March 4 & Wednesday, March 11** Mayor And City Council, City Administrator, And Department Heads Meet To Review Respective Departmental Budgets
- K. April 3, 2020** Proposed Budget Available For Public Inspection At City Hall
- L. April 28, 2020** Public Hearing On Proposed FY 2021 Budget
- M. April 28, 2020** Adoption Of FY 2021 Budget And 5 Year CIP
- N. May 27, 2020** Approved FY 2021 Budget To Be Filed With DuPage County Clerk
- O. July 24, 2020** 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 2021 Budget are discussed and worksheets are distributed. The Budget calendar and adoption schedule are determined for the FY 2021 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 2021 proposed Budget and updated capital improvement requests on presubscribed forms to the City Administrator. Department Heads must include all supporting documentation justifying changes in service levels and activities. In addition, Departments link their proposed budgets to the strategic goals.
- D. Department Heads review their budgets with the City Administrator. The City Administrator reviews Department budgets in light of major increases, new programs, and to ensure the Departments complied with the budgetary guidelines for the year. The City Administrator also reviews the departmental budgets for mistakes and accuracy in calculation of their requests. Finally, the City Administrator reviews the Department requests to determine if certain requests achieve overall strategic goals. Department Heads will make any necessary changes and re-submit their revised budgets to the City Administrator.
- E. Truth in Taxation Hearings (35 ILCS 200) are required by all governmental units in Illinois when the proposed levy is 105% more than the prior year. The purpose of the Truth and Taxation hearings is to disclose through publication and public hearing proposed levy increases in excess of 105%. Public hearings and notices are only required when the levy exceeds the prior year's final extension by 105%. The notice of the Truth and Taxation hearing must be published in a local newspaper not more than 14 days nor less than 7 days prior to the actual public hearing date. If the proposed levy is less than a 105% increase then no hearing or notice is required.

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

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

- I. Once the City Administrator reviews all Departmental budget requests, the proposed FY 2021 Budget is submitted to the City Council. The City Council begins their budget evaluations and analysis.
- J. During the budget meetings special consideration is paid to the level of employee pay, pensions, insurance, and other benefits which typically represent 60% of the City's General Fund budget. All revisions and changes resulting from these meetings will be incorporated in the final proposed FY 2021 Budget.
- K. The proposed Budget will be available for public inspection at City Hall. Illinois Budget Law (65 ILCS 5/8-2-9.1) requires municipalities to have a draft edition of the Budget be available for public inspection at least ten (10) days before approval. A notice of the public hearing will be published in the local paper.
- L. Illinois Budget Law (65 ILCS 5/8-2-9.1) requires municipalities to hold a public hearing prior to the adoption of the Budget. The Budget can be adopted anytime after the public hearing. Notice of the public hearing shall be published in the newspaper at least one week before the budget hearing.
- M. City Code and State Statute requires that the Budget must be adopted prior to the beginning of the fiscal year or May 1. The City's Budget is adopted through ordinance and the Capital Improvement Fund's five (5) year plan is adopted through resolution.
- N. The FY 2021 Budget will be filed with the DuPage County Clerk as required by State Statute within 30 days of adoption.
- O. The FY 2021 Budget must be filed with the GFOA within 90 days of City Council approval for the Distinguished Budget Presentation Award System.

City of Oakbrook Terrace

Fiscal Year 2021 Personnel and Position Schedule

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

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

Executive Management Department

City Administrator (.50)

Assistant to the Mayor and Administrator (1.0)

Administrative Coordinator / Deputy Clerk (1.0)

Administrative Assistant (0.25)

Police Department

Chief (1.0)

Deputy Chief (1.0)

Sergeants (4.0)

Patrol Officers (15.0)

Records Supervisor (1.0)

Community Service Officer (1.0)

Records Specialists (3.0)

Office Assistants (2.1)

Building & Zoning Department

Building and Zoning Administrator (1.0)

Assistant To The Building and Zoning Administrator (1.0)

Building and Zoning Administrative Secretary (1.0)

Code Enforcement Officer (1.0)

Public Services Department – Streets Division

Public Services Director (.50)

Maintenance Workers (2.0)

Maintenance Worker/Mechanic (1.0)

Finance Department

Finance Director (.50)

Finance Coordinator (1.0)

Administrative Assistant (0.25)

Financial Analyst (.50)

Public Services Department – Water Division

Public Services Director (.50)

Water System Operators (2.0)

Office/Accounting Assistant (0.50)

* FTE = Full-Time Equivalent

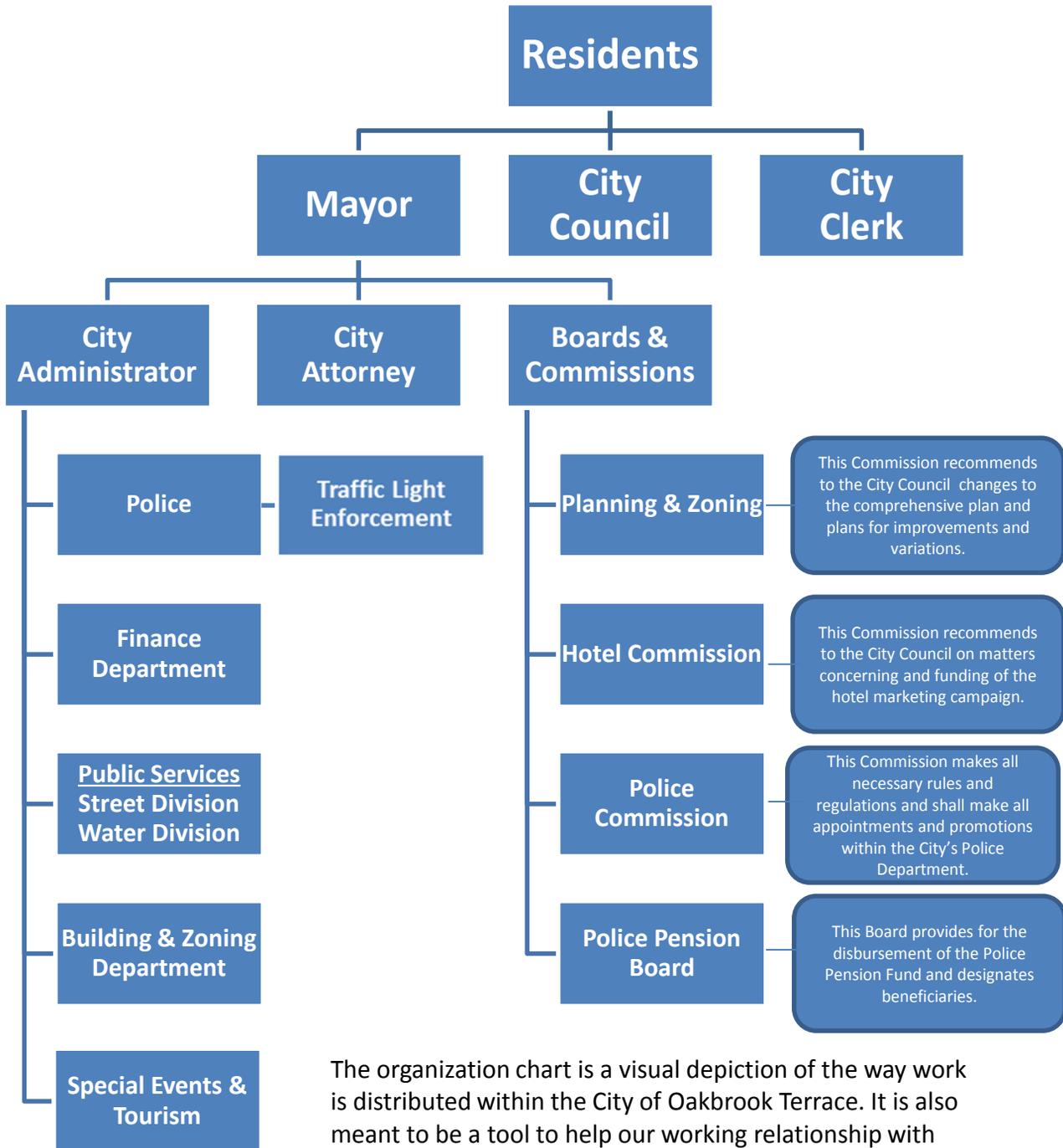
	Authorized 2018-2019	Authorized 2019-2020	Adopted 2020-2021	Adopted FY 2020-2021 Base Salary
<u>GENERAL FUND - Full-Time Positions</u>				
City Administrator	0.5	0.5	0.5	\$ 68,948
Assistant to the Mayor and Administrator	1	1	1	99,881
Administrative Coordinator / Deputy Clerk	1	1	1	72,514
Public Services Director	0.5	0.5	0.5	62,895
Maintenance Worker II	2	3	2	134,499 (1)
Maintenance Worker II/Mechanic	1	1	1	76,952
Building and Zoning Administrator	1	1	1	116,914
Building and Zoning Administrative Secretary	1	1	1	50,597
Assistant to the Building and Zoning Administrator	1	1	1	65,449
Code Enforcement Officer	1	1	1	59,192
Finance Director	0.5	0.5	0.5	68,948
Finance Coordinator	1	1	1	87,566
Chief of Police	1	1	1	135,727
Deputy Chief of Police	0	1	1	125,790 (2)
Police Sergeant	4	4	4	468,894
Police Officer	14	15	15	1,410,125 (3)
Records Supervisor	1	1	1	76,952
Community Service Officer	1	1	1	58,828
Police Records Specialist	3	3	3	154,622
<u>WATER FUND - Full-Time Positions</u>				
Public Services Director	0.5	0.5	0.5	62,895
Water Operator	2	2	2	153,903
Total Full-Time Employees	38	41	40	\$ 3,612,092
<u>GENERAL FUND - Part-Time Positions</u>				
Administrative Assistant	1	1	1	29,252
Financial Analyst	1	1	1	46,795
Seasonal Employee	2	2	2	16,068
Office Assistant - Police	8	8	8	57,923
<u>WATER FUND - Part-Time Positions</u>				
Office/Accounting Assistant	1	1	1	30,421
Total Part-Time Employees	12	12	12	\$ 180,459

Total Salaries \$ 3,792,552

Notes:

- (1) A Maintenance Worker will be retiring in FY 2020 and the position will not be filled going forward.
- (2) The Deputy Chief of Police was reinstated in FY 2020 to plan, coordinate, and direct the Patrol, Investigations, and Record Divisions.
- (3) Another Police Officer was added to field services for FY 2020. This new officer will allow for the creation of a swing shift position and be scheduled when shortages exist, thereby reducing overtime costs.

City of Oakbrook Terrace Organization Chart Fiscal Year Ended April 30, 2021



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
2020-2021 ADOPTED BUDGET
ALL FUND SUMMARY OF REVENUES/EXPENDITURES
AND
CHANGES IN FUND BALANCE**

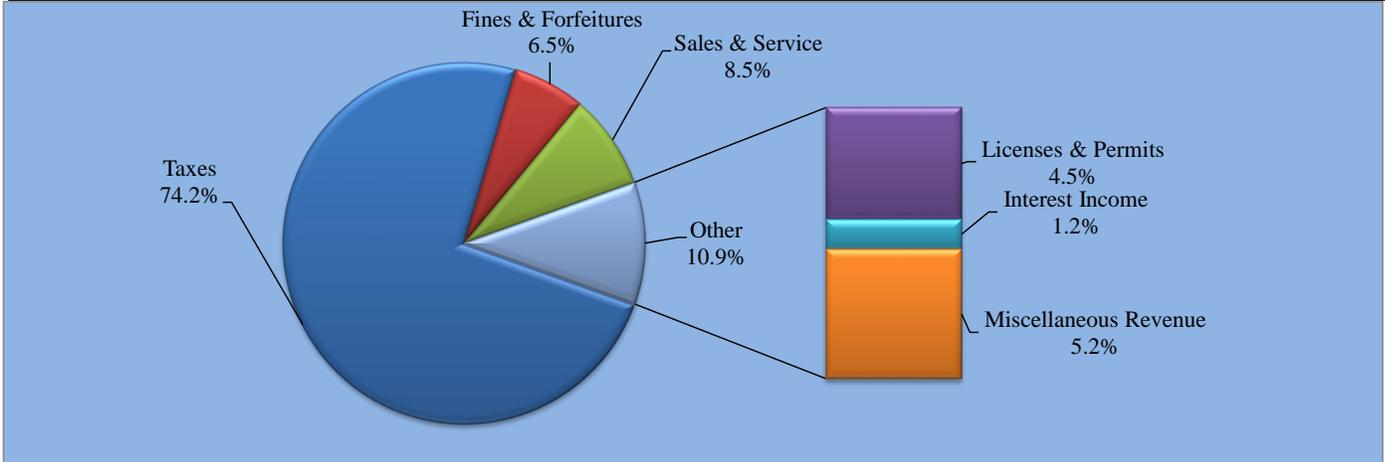
FUND	Actual 17/18	Actual 18/19	Budget 19/20	Estimated Year End 19/20	Adopted Budget 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Est To Adopted
GENERAL							
Beginning Balance	6,661,041	8,862,007	10,106,550	10,106,550	8,491,717	-16.0%	-16.0%
Revenues	11,184,731	13,013,373	12,451,675	12,337,679	9,665,065	-22.4%	-21.7%
Expenses	8,983,766	10,103,830	11,430,074	11,002,512	9,394,194	-17.8%	-14.6%
Difference	2,200,965	2,909,544	1,021,601	1,335,167	270,871	-73.5%	-79.7%
Transfer to Other Funds	-	(1,665,000)	(2,950,000)	(2,950,000)	-	-100.0%	-100.0%
Ending Balance	8,862,007	10,106,550	8,178,151	8,491,717	8,762,588	7.1%	3.2%
WATER							
Beginning Balance	4,801,150	4,692,470	6,050,752	6,050,752	6,103,750	0.9%	0.9%
Revenues	1,202,915	1,331,210	1,429,116	1,299,917	1,372,600	-4.0%	5.6%
Expenses*	1,235,838	1,637,928	1,996,400	1,832,149	1,426,369	-28.6%	-22.1%
Difference	(32,923)	(306,718)	(567,284)	(532,232)	(53,769)	-90.5%	-89.9%
Transfer from General Fund	-	1,665,000	-	-	-	0.0%	0.0%
Add: Capitalized Assets	-	-	397,214	585,230	33,000	-91.7%	-94.4%
Ending Balance**	4,768,226	6,050,752	5,880,682	6,103,750	6,082,981	3.4%	-0.3%
MOTOR FUEL TAX							
Beginning Balance	405,047	427,598	441,116	441,116	469,054	6.3%	6.3%
Revenues	59,028	63,575	64,014	85,790	97,131	51.7%	13.2%
Expenses	36,477	50,057	45,500	57,852	45,500	0.0%	-21.4%
Difference	22,551	13,518	18,514	27,938	51,631	178.9%	84.8%
Ending Balance	427,598	441,116	459,630	469,054	520,685	13.3%	11.0%
SSA #2 DEBT SERVICE							
Beginning Balance	571	232	-102	-102	(405)	297.1%	297.1%
Revenues	46,730	45,412	49,111	49,125	47,433	-3.4%	-3.4%
Expenses	47,068	45,748	49,428	49,428	47,766	-3.4%	-3.4%
Difference	(338)	(336)	(317)	(303)	(333)	5.0%	9.9%
Ending Balance	232	(102)	(419)	(405)	(738)	76.1%	82.2%
TOTAL BUSINESS DISTRICT							
Beginning Balance	531,650	548,364	552,177	552,177	234,911	-57.5%	-57.5%
Revenues	537,663	552,209	546,884	557,363	554,200	1.3%	-0.6%
Expenses	520,947	548,397	569,991	3,824,630	250,410	-56.1%	-93.5%
Difference	16,716	3,812	(23,107)	(3,267,267)	303,790	-1414.7%	-109.3%
Transfer from General Fund	-	-	2,950,000	2,950,000	-	-100.0%	0.0%
Pay-off 2010A & B Bonds	-	-	3,255,000	-	-	0.0%	0.0%
Ending Balance	548,364	552,177	224,070	234,911	538,701	140.4%	129.3%
CAPITAL IMPROVEMENTS							
Beginning Balance	1,730,100	2,877,737	2,417,906	2,417,906	2,922,272	20.9%	20.9%
Revenues	1,680,091	1,748,912	1,734,650	1,822,621	2,481,400	43.0%	36.1%
Expenses	532,455	2,208,743	2,236,207	1,318,255	1,472,876	-34.1%	11.7%
Difference	1,147,636	(459,830)	(501,557)	504,366	1,008,524	-301.1%	100.0%
Ending Balance	2,877,737	2,417,906	1,916,349	2,922,272	3,930,796	105.1%	34.5%
TOTAL ALL FUNDS							
BEGINNING FUND BALANCE	\$ 14,129,559	\$ 17,408,408	\$ 19,568,399	\$ 19,568,399	\$ 18,221,299	-6.9%	-6.9%
TOTAL REVENUES	14,711,158	16,754,691	16,275,450	16,152,495	14,217,829	-12.6%	-12.0%
TOTAL EXPENSES	11,356,551	14,594,703	16,327,600	18,084,826	12,637,115	-22.6%	-30.1%
DIFFERENCE	3,354,607	2,159,990	(52,150)	(1,932,331)	1,580,714	-3131.1%	-181.8%
ENDING FUND BALANCES	\$ 17,484,164	\$ 19,568,399	\$ 16,658,463	\$ 18,221,299	\$ 19,835,013	19.1%	8.9%

*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 2020-2021 Adopted Budget

	General Fund	SSA #2 Debt Service	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Taxes	\$ 7,701,197	\$ 47,433	\$ 1,730,700	\$ 548,200	\$ 89,031	\$ 427,000	\$ 10,543,561
Sales & Service	285,699	-	-	-	-	916,100	1,201,799
Licenses & Permits	640,937	-	-	-	-	-	640,937
Fines & Forfeitures	874,598	-	30,000	-	-	15,000	919,598
Miscellaneous Revenue	62,634	-	680,000	-	-	100	742,734
Interest Income	100,000	-	40,700	6,000	8,100	14,400	169,200
Totals	\$ 9,665,065	\$ 47,433	\$ 2,481,400	\$ 554,200	\$ 97,131	\$ 1,372,600	\$ 14,217,829

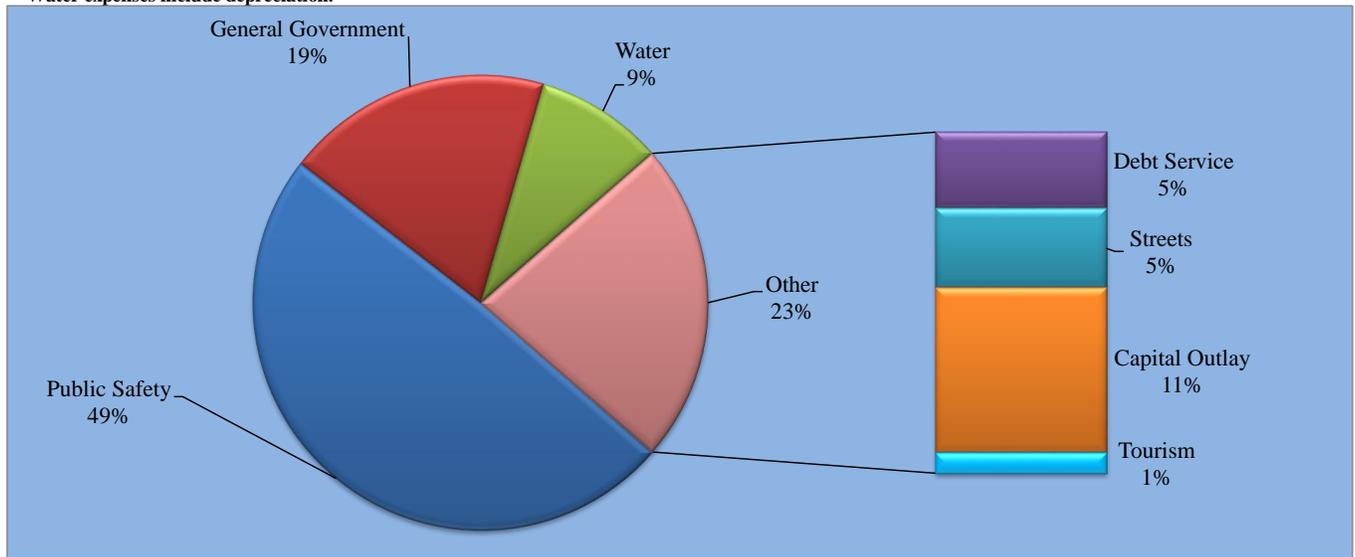


Taxes represent 74% of total revenues for Fiscal Year 2020-21.

All Fund Expenditure/Expense Summary Fiscal Year 2020-2021 Adopted Budget

	General Fund	SSA #2 Debt Service	Capital Improvement	Business District	Motor Fuel Tax	Water	Totals
Capital Outlay	\$ -	\$ -	\$ 1,125,226	\$ -	\$ -	\$ 272,693	\$ 1,397,919
Public Safety	6,202,511	-	-	-	-	-	6,202,511
General Government	2,400,542	-	-	-	-	-	2,400,542
Debt Service	-	47,766	347,650	250,410	-	-	645,826
Public Services - Streets	623,978	-	-	-	45,500	-	669,478
Public Services - Water*	-	-	-	-	-	1,153,676	1,153,676
Tourism	167,163	-	-	-	-	-	167,163
Totals	\$ 9,394,194	\$ 47,766	\$ 1,472,876	\$ 250,410	\$ 45,500	\$ 1,426,369	\$ 12,637,115

*Water expenses include depreciation.



Public Safety represents 49% of all Fiscal Year 2020/21 expenditures.

*Capital outlay total includes \$239,693 in depreciation expense in the Water Fund

City of Oakbrook Terrace, Illinois

Comparison of Revenues

Description	Actual FY 2019	Amended Budget FY 2020	Estimated Revenues FY 2020	Adopted Budget FY 2021	% Change From FY 20 Estimate
General Fund					
Taxes					
Property - Police Pension	980,370	1,005,214	1,004,436	1,027,578	2.3%
Sales Taxes	1,869,711	1,785,000	1,984,000	1,984,000	0.0%
Use Tax	66,020	67,648	71,809	75,757	5.5%
Electric Utility Taxes	-	-	-	-	
Telecommunication Utility Taxes	518,145	470,000	480,000	480,000	0.0%
Income Tax	220,636	215,001	228,872	224,070	-2.1%
Replacement Tax	3,046	3,084	3,893	3,484	-10.5%
Cannabis Excise Tax (State)	-	-	277	1,707	516.2%
Road and Bridge Tax	6,655	6,655	6,358	6,400	0.7%
Amusement Tax	477,411	423,200	450,000	450,000	0.0%
Video Gaming	262,725	282,000	318,000	324,000	1.9%
Off-Track Betting Tax	208,519	204,000	200,000	200,000	0.0%
Hotel/Motel Tax	1,484,271	1,503,500	1,384,000	1,484,000	7.2%
Hotel Online Taxes	29,151	27,900	30,800	30,800	0.0%
Hotel/Motel Extended	49,071	55,100	41,600	41,600	0.0%
Cannabis Excise Tax (City)	-	-	-	500,000	0.0%
Food & Beverage Tax	-	-	-	867,801	0.0%
Licenses and Permits					
Liquor License	105,840	97,820	112,037	103,037	-8.0%
Business Licenses	122,807	121,000	136,000	136,000	0.0%
Massage Licenses	2,000	2,000	2,000	2,000	0.0%
Bus. Registration Fee	5,100	4,825	5,200	5,200	0.0%
Contractor Registration Fee	22,000	21,850	22,000	22,000	0.0%
Video Gaming License	63,875	81,600	82,000	91,700	11.8%
Other Licenses	20,025	17,000	20,000	20,000	0.0%
Franchise Fees	77,757	77,800	76,000	76,000	0.0%
Building Permits	301,439	305,000	185,000	185,000	0.0%
Fines and Forfeitures					
Tickets	13,181	9,000	13,000	13,000	0.0%
Towing Fees	27,500	30,000	30,000	30,000	0.0%
Traffic Light Enforcement Fines	5,430,503	5,000,000	4,828,118	743,298	-84.6%
Court Fines	84,461	80,000	85,000	85,000	0.0%
Admin Adjud. Fees	9,311	3,000	1,000	1,000	0.0%
Business License Registration Penalty	1,365	1,300	1,700	1,300	-23.5%
E-Citation Tickets	965	1,000	1,000	1,000	0.0%
DUI Tech Fees	31,061	30,000	30,000	-	-100.0%
Sales and Service					
Library Fees	3,374	3,400	3,100	3,100	0.0%
Rental Inspection Fees	5,250	11,500	11,500	11,250	-2.2%
Zoning Fees	37,540	20,000	16,000	30,000	87.5%
Report Fees	2,158	1,700	2,000	2,000	0.0%
Vehicle Seizures	800	-	-	-	0.0%
Charges for Services	5,726	4,000	3,200	3,200	0.0%
Digital Sign Fees	90,000	95,333	96,000	98,000	2.1%
Antennae Income	125,305	131,565	131,570	138,149	5.0%
Miscellaneous Revenue					
Recreation Fees	565	600	600	600	0.0%
Interest Earnings	132,765	141,200	133,000	75,000	-43.6%
Restricted IMET Interest	-	-	8,197	-	-100.0%
Investment Income	55,251	50,000	59,000	25,000	-57.6%
Miscellaneous Revenue	18,365	20,000	10,300	10,300	0.0%
July 4th Sponsor	22,300	22,300	20,000	30,000	50.0%
Dept. Justice Vest Reimbursement	1,714	1,026	1,557	1,500	-3.7%
IPRF Safety Grant	7,342	7,554	7,554	8,234	9.0%
Proceeds from Asset Disposal	10,000	10,000	-	12,000	0.0%
Total General Fund	13,013,375	12,451,675	12,337,679	9,665,065	-21.7%

City of Oakbrook Terrace, Illinois

Comparison of Revenues

Description	Actual FY 2019	Amended Budget FY 2020	Estimated Revenues FY 2020	Adopted Budget FY 2021	% Change From FY 20 Estimate
SSA Debt Service #2					
Taxes					
Property - Corporate SSA #2 Debt Service	45,412	49,111	49,125	47,433	-3.4%
Total SSA Debt Service #2	45,412	49,111	49,125	47,433	-3.4%
Capital Improvement Fund					
Taxes					
Home Rule Sales Tax	1,676,711	1,672,000	1,730,700	1,730,700	0.0%
DUI Receipts	-	-	-	30,000	0.0%
Miscellaneous					
Investment Income	55,201	62,650	91,011	40,700	-55.3%
Grants	-	-	910	680,000	74625.3%
Miscellaneous Revenue	-	-	-	-	0.0%
Proceeds from Capital Asset Disposal	17,000	-	-	-	0.0%
Total Capital Improvement Fund	1,748,912	1,734,650	1,822,621	2,481,400	36.1%
Total Business District Debt Service Accounts					
Sales Tax	384,778	381,400	380,100	380,100	0.0%
Business District Tax	77,991	78,200	83,000	83,000	0.0%
Home Rule Sales Tax	82,215	78,200	85,100	85,100	0.0%
Interest Earnings	7,225	9,084	9,163	6,000	-34.5%
Total Business District	552,209	546,884	557,363	554,200	-0.6%
Motor Fuel Tax Fund					
Motor Fuel Tax	54,171	54,310	51,856	53,030	2.3%
Transportation Renewal	-	-	24,434	36,001	47.3%
Interest Earnings	9,404	9,704	9,500	8,100	-14.7%
Total Motor Fuel Tax	63,575	64,014	85,790	97,131	13.2%
Water and Sewer Fund					
Taxes					
Electric Utility Tax	436,154	437,000	419,000	427,000	1.9%
Fines and Forfeitures					
Penalties/Fines	13,562	15,000	14,263	15,000	5.2%
Sales and Service					
Sale of Water	868,550	947,150	847,000	896,100	5.8%
Water Meter Sales	-	5,000	-	5,000	0.0%
Tap on Fees	-	10,000	-	15,000	0.0%
Miscellaneous Revenue					
Interest Earnings	12,946	14,866	19,604	14,400	-26.5%
Miscellaneous Revenue	(1)	100	50	100	100.0%
Proceeds from Capital Asset Disposal	-	-	3,000	-	-100.0%
Total Water and Sewer	1,331,210	1,429,116	1,299,917	1,372,600	5.6%
Total Fund Revenue	\$ 16,754,691	\$ 16,275,450	\$ 16,152,495	\$ 14,217,829	-12.0%

City of Oakbrook Terrace, Illinois

Comparison of Expenditures/Expenses

Description	Actual FY 2019	Amended Budget FY 2020	Estimated Expenditures/ Expenses FY 2020	Adopted Budget FY 2021	% Change from FY 20 Estimate
General Fund					
General Government					
Executive Management	\$ 914,434	\$ 986,328	\$ 954,754	\$ 964,747	1.0%
Building and Zoning	495,225	571,851	521,278	562,274	7.9%
Finance Department	447,428	479,828	519,734	541,521	4.2%
Economic Development	191,369	330,000	298,000	332,000	11.4%
Subtotal	2,048,456	2,368,007	2,293,766	2,400,542	4.7%
Public Safety					
Police Department	5,039,835	5,684,274	5,394,407	5,747,319	6.5%
Police Commission	17,838	17,974	19,304	19,399	0.5%
Traffic Light Enforcement	2,254,826	2,436,612	2,463,661	435,793	-82.3%
Subtotal	7,312,499	8,138,860	7,877,372	6,202,511	-21.3%
Public Services - Street Division	590,082	755,911	667,544	623,978	-6.5%
Culture & Recreation					
Tourism	152,795	167,297	163,830	167,163	2.0%
Total General Fund	10,103,830	11,430,075	11,002,512	9,394,194	-14.6%
Capital Improvement Fund					
Capital Outlay	1,863,293	1,885,757	967,805	1,125,226	16.3%
Debt Service	345,450	350,450	350,450	347,650	-0.8%
Total Capital Improvement Fund	2,208,743	2,236,207	1,318,255	1,472,876	11.7%
Debt Service SSA #2 Fund	45,748	49,428	49,428	47,766	-3.4%
Total Business District Funds	548,397	569,991	3,824,630	250,410	-93.5%
Motor Fuel Tax Fund	50,057	45,500	57,852	45,500	-21.4%
Water Fund*	1,637,928	1,996,400	1,832,149	1,426,369	-22.1%
Total Fund Expenditures	\$ 14,594,703	\$ 16,327,600	\$ 18,084,826	\$ 12,637,115	-30.1%

*Includes actual depreciation expense for FY 2019 and estimated depreciation for FY 20 and FY 21.

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, 2021

Description	General Fund	Capital Improvement Fund	Total Bus. Dist. Funds	SSA #2 Debt Service Fund	Special Revenue Motor Fuel Tax Fund	Totals	% of Total
Revenue							
Local Taxes	\$ 5,405,779	\$ 1,730,700	\$ 168,100	\$ 47,433	\$ -	\$ 7,352,012	57%
Intergovernmental	2,295,418	-	380,100	-	89,031	2,764,549	22%
Licenses & Permits	640,937	-	-	-	-	640,937	5%
Fines & Forfeits	874,598	30,000	-	-	-	904,598	7%
Charges for Services	285,699	-	-	-	-	285,699	2%
Investment Income	100,000	40,700	6,000	-	8,100	154,800	1%
Miscellaneous	62,634	680,000	-	-	-	742,634	6%
Total Revenue	9,665,065	2,481,400	554,200	47,433	97,131	12,845,229	100%
Expenditures							
Current							
General Government	2,400,542	-	-	-	-	2,400,542	21%
Public Safety	6,202,511	-	-	-	-	6,202,511	55%
Public Services	623,978	-	-	-	45,500	669,478	6%
Tourism	167,163	-	-	-	-	167,163	1%
Capital Outlay	-	1,125,226	-	-	-	1,125,226	10%
Debt Service	-	347,650	250,410	47,766	-	645,826	6%
Total Expenditures	9,394,194	1,472,876	250,410	47,766	45,500	11,210,746	100%
Excess (Deficiency) of Revenue Over Expenditures	270,871	1,008,524	303,790	(333)	51,631	1,634,483	
Fund Balances							
Beginning May 1 - Projected	8,491,717	2,922,272	234,911	(405)	469,054	12,117,549	
Ending April 30 - Projected	\$ 8,762,588	\$ 3,930,796	\$ 538,701	\$ (738)	\$ 520,685	\$ 13,752,032	

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, 2020

Description	General Fund	Capital Improvement Fund	Total Bus. Dist. Funds	SSA #2 Debt Service Fund	Special Revenue Motor Fuel Tax Fund	Totals	% of Total
Revenue							
Local Taxes	\$ 3,908,836	\$ 1,730,700	\$ 168,100	\$ 49,125	\$ -	\$ 5,856,761	39%
Intergovernmental	2,295,209	-	380,100	-	76,290	2,751,599	19%
Licenses & Permits	640,237	-	-	-	-	640,237	4%
Fines & Forfeits	4,989,818	-	-	-	-	4,989,818	34%
Charges for Services	263,370	-	-	-	-	263,370	2%
Investment Income	200,197	91,011	9,163	-	9,500	309,871	2%
Miscellaneous	40,011	910	-	-	-	40,921	0%
Total Revenue	12,337,679	1,822,621	557,363	49,125	85,790	14,852,577	100%
Expenditures							
Current							
General Government	2,293,766	-	-	-	-	2,293,766	14%
Public Safety	7,877,372	-	-	-	-	7,877,372	48%
Public Services	667,544	-	-	-	57,852	725,396	4%
Tourism	163,830	-	-	-	-	163,830	1%
Capital Outlay	-	967,805	-	-	-	967,805	6%
Debt Service	-	350,450	3,824,630	49,428	-	4,224,508	26%
Total Expenditures	11,002,512	1,318,255	3,824,630	49,428	57,852	16,252,677	100%
Excess (Deficiency) of Revenue Over Expenditures	1,335,167	504,366	(3,267,267)	(303)	27,938	(1,400,099)	
Other Financing Sources (Uses)							
Transfers In	-	-	2,950,000	-	-	2,950,000	
Transfers Out	(2,950,000)	-	-	-	-	(2,950,000)	
Total Other Financing Sources (Uses)	(2,950,000)	-	2,950,000	-	-	-	-
Net Change in Fund Balances	(1,614,833)	504,366	(317,267)	(303)	27,938	(1,400,099)	
Fund Balances							
Beginning May 1 - Projected	10,106,550	2,417,906	552,177	(102)	441,116	13,517,647	
Ending April 30 - Projected	\$ 8,491,718	\$ 2,922,272	\$ 234,911	\$ (405)	\$ 469,054	\$ 12,117,548	

City of Oakbrook Terrace, Illinois

All Governmental Fund Types

Summary of Major Revenue/Expenditures & Changes in Fund Balances

Amended Budget for the Year Ended April 30, 2020

Description	General Fund	Capital Improvement Fund	Total Bus. Dist. Funds	SSA #2 Debt Service Fund	Special Revenue Motor Fuel Tax Fund	Totals	% of Total
Revenue							
Local Taxes	\$ 3,970,914	\$ 1,672,000	\$ 156,400	\$ 49,111	\$ -	\$ 5,848,425	39%
Intergovernmental	2,077,388	-	381,400	-	54,310	2,513,098	17%
Licenses & Permits	728,895	-	-	-	-	728,895	5%
Fines & Forfeits	5,154,300	-	-	-	-	5,154,300	35%
Charges for Services	267,498	-	-	-	-	267,498	2%
Investment Income	191,200	62,650	9,084	-	9,704	272,638	2%
Miscellaneous	61,480	-	-	-	-	61,480	0%
Total Revenue	12,451,675	1,734,650	546,884	49,111	64,014	14,846,334	100%
Expenditures							
Current							
General Government	2,368,007	-	-	-	-	2,368,007	17%
Public Safety	8,138,860	-	-	-	-	8,138,860	57%
Public Services	755,911	-	-	-	-	755,911	5%
Tourism	167,297	-	-	-	45,500	212,797	1%
Capital Outlay	-	1,885,757	-	-	-	1,885,757	13%
Debt Service	-	350,450	569,991	49,428	-	969,869	7%
Total Expenditures	11,430,075	2,236,207	569,991	49,428	45,500	14,331,201	100%
Excess (Deficiency) of Revenue Over Expenditures	1,021,600	(501,557)	(23,107)	(317)	18,514	515,133	
Other Financing Sources (Uses)							
Transfers In	-	-	2,950,000	-	-	2,950,000	
Transfers Out	(2,950,000)	-	-	-	-	(2,950,000)	
Pay-off 2010A & 2010B Bonds	-	-	(3,255,000)	-	-	(3,255,000)	
Total Other Financing Sources (Uses)	(2,950,000)	-	(305,000)	-	-	(3,255,000)	-
Net Change in Fund Balances	(1,928,400)	(501,557)	(328,107)	(317)	18,514	(2,739,867)	
Fund Balances							
Beginning May 1 - Projected	10,106,550	2,417,906	552,177	(102)	441,116	13,517,647	
Ending April 30 - Projected	\$ 8,178,151	\$ 1,916,349	\$ 224,070	\$ (419)	\$ 459,630	\$ 10,777,780	

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, 2019 (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	\$ 4,009,663	\$ 1,676,711	\$ 160,206	\$ 45,412	\$ -	\$ -	\$ 5,891,992	38%
Intergovernmental	2,166,068	-	384,778	-	-	54,171	2,605,017	17%
Licenses & Permits	720,843	-	-	-	-	-	720,843	5%
Fines & Forfeits	5,598,347	-	-	-	-	-	5,598,347	36%
Charges for Services	270,152	-	-	-	-	-	270,152	2%
Investment Income	188,016	55,201	7,225	-	-	9,404	259,846	2%
Miscellaneous	50,286	17,000	-	-	-	-	67,286	0%
Total Revenue	13,003,373	1,748,912	552,209	45,412	63,575	15,413,483	100%	
Expenditures								
Current								
General Government	2,048,456	-	-	-	-	-	2,048,456	16%
Public Safety	7,312,499	-	-	-	-	-	7,312,499	56%
Public Services	590,082	-	-	-	-	50,057	640,139	5%
Tourism	152,795	-	-	-	-	-	152,795	1%
Capital Outlay	-	1,863,293	-	-	-	-	1,863,293	14%
Debt Service	-	345,450	548,397	45,748	-	-	939,595	7%
Total Expenditures	10,103,830	2,208,743	548,397	45,748	50,057	12,956,777	100%	
Excess (Deficiency) of Revenue Over Expenditures	2,899,543	(459,831)	3,812	(336)	13,518	-	2,456,706	
Other Financing Sources (Uses)								
Transfer to Water Fund to Payoff 2010 Bonds	(1,165,000)	-	-	-	-	-	(1,165,000)	
Transfer to Water Fund for Capital Replacement Fund	(500,000)	-	-	-	-	-	(500,000)	
Proceeds from Capital Asset Disposal	10,000	-	-	-	-	-	10,000	
Total Other Financing Sources (Uses)	(1,655,000)	-	-	-	-	-	(1,655,000)	-
Net Change In Fund Balances	1,244,543	(459,831)	3,812	(336)	13,518	-	801,706	
Fund Balances								
Beginning May 1 - Actual	8,862,007	2,877,737	548,364	232	427,598	-	12,715,938	
Ending April 30 - Actual	\$ 10,106,550	\$ 2,417,906	\$ 552,177	\$ (102)	\$ 441,116	\$ 13,517,644		

City of Oakbrook Terrace, Illinois

Business Type Activities - Water Fund

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

Actual FY 2018 through Amended for FY 2021

Description	FY 2018	FY 2019	FY 2020	FY 2021	% Change
	Actual	Actual	Estimated	Amended	from FY 20 Estimate
Revenue					
Charges for Services					
User Charges	\$ 903,808	\$ 868,550	\$ 847,000	\$ 896,100	5.8%
Connection Charges	-	-	-	15,000	0.0%
Water Meters	-	-	-	5,000	0.0%
Penalties/Fines	16,117	13,562	14,263	15,000	5.2%
Non-Operating Revenues					0.0%
Electric Utility Tax	280,265	436,154	419,000	427,000	1.9%
Investment Income	2,675	12,946	19,604	14,400	-26.5%
Miscellaneous	50	(1)	50	100	100.0%
Total Revenues	1,202,915	1,331,210	1,299,917	1,372,600	5.6%
Expenses					
Public Services - Water Division*	1,235,838	1,637,928	1,246,919	1,393,369	11.7%
Total Expenses	1,235,838	1,637,928	1,246,919	1,393,369	11.7%
Net Income (Loss)	(32,923)	(306,718)	52,998	(20,769)	-139.2%
Other Financing Sources (Uses)					
Transfers In from General Fund	-	1,665,000	-	-	0.0%
Total Other Financing Sources (Uses)	-	1,665,000	-	-	-
Net Change in Net Position	(32,923)	1,358,282	52,998	(20,769)	-139.2%
Net Position					
Beginning May 1 - Projected	4,801,150	4,692,470	6,050,752	6,103,750	0.9%
Ending April 30 - Projected	\$ 4,768,226	\$ 6,050,752	\$ 6,103,750	\$ 6,082,981	-0.3%

*includes depreciation expenses

City of Oakbrook Terrace, Illinois

Fund Balances of Governmental Funds

Last Ten Fiscal Years

April 30, 2019

Fiscal Year	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Pre-GASB 54*										
General Fund										
Reserved										
Reserved for Prepaid Items								\$ 73,188	\$ 146,697	
Reserved for Advances								47,258	-	
Unreserved										
Undesignated								2,813,423	2,403,203	
Total General Fund								<u>2,933,869</u>	<u>2,549,900</u>	
All Other Governmental Funds										
Reserved										
Reserved for Advances, Reported In:										
Capital Improvement Funds								116,397	233,389	
Reserved for Business District, Reported In:										
Business District Fund								215,170	-	
Unreserved										
Undesignated, Reported In:										
Special Revenue Funds								453,357	439,166	
Debt Service Funds								932	866	
Capital Projects Funds								6,246,414	5,408,160	
Total All Other Governmental Funds								<u>7,032,270</u>	<u>6,081,581</u>	
Total All Governmental Funds								<u>9,966,139</u>	<u>8,631,481</u>	
Post GASB 54*										
General Fund										
Nonspendable										
Prepaid Items	\$ 247,684	\$ 218,348	\$ 201,243	\$ 196,598	\$ 161,489	\$ 121,216	\$ 218,118	\$ 170,937	\$ 73,188	
Inventories	40,717	48,054	39,801	33,719	35,295	38,701	39,465	48,856	47,258	
Restricted for										
DUI Equipment	31,840	19,778	40,548	99,694	62,595	55,092	133,647	77,322	74,710	
Committed to										
Storm Water Best Management Practice Fee	-	-	-	2,363	2,363	316	-	-	-	
Unassigned	9,786,309	8,575,827	6,379,449	5,819,950	5,362,966	4,980,150	4,195,393	3,437,540	2,738,713	
Total General Fund	<u>10,106,550</u>	<u>8,862,007</u>	<u>6,661,041</u>	<u>6,152,324</u>	<u>5,624,708</u>	<u>5,195,475</u>	<u>4,586,623</u>	<u>3,734,655</u>	<u>2,933,869</u>	
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	441,116	427,598	405,047	455,568	444,443	423,333	422,066	468,497	453,357	
Debt Service	552,177	548,596	532,220	513,326	527,103	549,952	154,568	1,417	932	
Committed to										
Capital Improvements	2,417,907	2,877,737	1,730,100	516,753	4,031,836	7,018,444	7,754,812	6,959,377	6,218,854	
Assigned to										
Capital Projects	-	-	-	-	-	-	-	27,587	27,560	
Unassigned	(104)	-	-	-	-	-	-	-	-	
Total All Other Governmental Funds	<u>3,411,096</u>	<u>3,853,931</u>	<u>2,667,367</u>	<u>1,485,647</u>	<u>5,003,382</u>	<u>8,063,673</u>	<u>8,773,700</u>	<u>7,653,704</u>	<u>7,032,270</u>	
Total All Governmental Funds	<u>\$ 13,517,646</u>	<u>\$ 12,715,938</u>	<u>\$ 9,328,408</u>	<u>\$ 7,637,971</u>	<u>\$ 10,628,090</u>	<u>\$ 13,259,148</u>	<u>\$ 13,360,323</u>	<u>\$ 11,388,359</u>	<u>\$ 9,966,139</u>	

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

Data Source - Audited Financial Statements

City of Oakbrook Terrace, Illinois

Changes in Fund Balance of Governmental Funds

Last Ten Fiscal Years

April 30, 2019

Fiscal Year	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Revenues										
Taxes	\$ 5,891,992	\$ 5,912,924	\$ 6,369,095	\$ 6,004,754	\$ 5,662,550	\$ 5,440,689	\$ 5,402,307	\$ 5,532,706	\$ 4,973,237	\$ 4,685,057
Intergovernmental	2,605,017	2,474,218	3,013,431	2,440,688	2,545,397	2,297,431	2,291,700	1,974,959	1,907,372	1,892,932
Charges for Services	54,848	46,324	77,158	30,107	70,453	45,743	64,715	68,487	106,232	28,140
Fines and Forfeitures	5,586,706	4,025,831	187,134	233,507	300,198	371,837	354,200	355,087	420,588	290,467
Fees, Licenses & Permits	695,108	624,207	646,509	752,595	628,094	589,650	629,869	574,476	462,675	419,880
Investment Income	259,846	99,766	27,275	35,384	(51,087)	35,816	48,278	63,953	55,909	102,989
Miscellaneous	302,966	299,221	284,535	304,420	265,638	150,232	239,978	160,478	132,180	270,808
Total Revenues	15,396,483	13,482,491	10,605,137	9,801,455	9,421,243	8,931,398	9,031,047	8,730,146	8,058,193	7,690,273
Expenditures										
General Government	2,060,145	2,014,805	1,978,635	1,856,583	1,795,041	1,607,455	5,567,822	1,773,455	5,920,592	1,916,286
Public Safety	7,333,465	6,281,282	4,541,870	4,459,476	4,192,260	3,774,995	3,404,047	3,399,733	3,262,270	3,353,372
Public Services	640,000	587,800	663,454	587,276	634,206	618,875	541,423	566,274	538,731	630,563
Tourism	152,794	166,971	169,897	168,873	201,514	259,324	232,400	228,438	209,778	240,097
Capital Outlay	1,830,776	156,488	650,281	4,837,671	4,375,050	2,059,131	578,538	439,030	231,173	2,502,208
Debt Service										
Principal	610,000	570,000	550,000	505,000	465,000	405,000	200,000	520,000	465,000	872,683
Interest	329,595	343,365	360,563	376,695	389,230	393,859	420,717	380,996	323,137	282,390
Total Expenditures	12,956,775	10,120,711	8,914,700	12,791,574	12,052,301	9,118,639	10,944,947	7,307,926	10,950,681	9,797,599
Excess (Deficiency) of Revenues over Expenditures	2,439,708	3,361,780	1,690,437	(2,990,119)	(2,631,058)	(187,241)	(1,913,900)	1,422,220	(2,892,488)	(2,107,326)
Other Financing Sources (Uses)										
Bond Proceeds	-	-	-	-	-	3,695,000	3,910,000	-	4,255,000	-
Proceeds on capital asset disposal	27,000	25,750	-	-	-	-	-	-	-	-
Premium (Discount) on Bonds	-	-	-	-	-	138,604	3,458	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	(3,747,538)	-	-	-	-
Transfers In	-	-	-	-	1,291	341,161	-	284,098	(27,854)	-
Transfers Out	(1,665,000)	-	-	-	(1,291)	(341,161)	(27,594)	(284,098)	-	-
Total Other Financing Sources (Uses)	(1,638,000)	25,750	-	-	-	86,066	3,885,864	-	4,227,146	-
Net Change in Fund Balance	801,708	3,387,530	1,690,437	(2,990,119)	(2,631,058)	(101,175)	1,971,964	1,422,220	1,334,658	(2,107,326)
Debt Service as a Percentage of Noncapital Expenditures										
Total Expenditures	12,956,775	10,120,711	8,914,700	12,791,574	12,052,301	9,118,639	10,944,947	7,307,926	10,950,681	9,797,599
Less Capital Outlay	(1,844,568)	(196,024)	(783,845)	(4,878,184)	(2,113,972)	(2,113,972)	(560,426)	(367,031)	(150,387)	(2,353,199)
Net Noncapital Expenditures	11,112,207	9,924,687	8,130,855	7,913,390	9,938,329	7,004,667	10,384,521	6,940,895	10,800,294	7,444,400
Total Debt Service	939,595	913,365	910,563	881,695	854,230	798,859	620,717	900,996	788,137	1,155,073
Percentage of Debt Service to Noncapital Expenditures	8.46%	9.20%	11.20%	11.14%	8.60%	11.40%	5.98%	12.98%	7.30%	15.52%
Percentage of Debt Service to Capital Expenditures	50.94%	465.95%	116.17%	18.07%	40.41%	37.79%	110.76%	245.48%	524.07%	49.09%

Data Source - Audited Financial Statements

For the fiscal year ended April 30, 2019, total General Fund revenues were \$13 million, representing a 16.3% increase of \$1.8 million from fiscal year 2018. For the current fiscal year ending April 30, 2020, General Fund revenues are estimated at \$12,337,679, while fiscal year 2021 revenues are projected at \$9,665,065 representing a decrease of \$2.6 million from the current year.

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

Oakbrook Terrace is a home rule community and normally would have an unlimited ability to levy property taxes to help pay for all city services, however, the City Council has chosen to implement the provisions of the Illinois Property Tax Extension Limitation Law, in effect imposing on the City the “property tax cap” limitations that existed prior to the attainment of home rule status. The cap increase for the 2019 levy was 1.9%, plus any capture from new property growth.

For the 2019 police pension actuarial required contribution the City Council applied the 15-Year Open funding method. The 15-Year Open approach smooths out the unfunded liability and counteracts volatile increases to the City’s police pension contribution. The 2019 police pension actuarial recommended amount of \$1,494,254 exceeds the amount that can be levied under the Property Tax Cap by \$466,676. Accordingly, the City levied \$1,027,578 for the 2019 levy of which the City will receive actual property taxes for in FY 2021. The fiscal year 2019 police pension property taxes were \$980,370, and the fiscal year 2020 were \$1,004,436 reflecting an increase of \$24,066 over FY 2019.

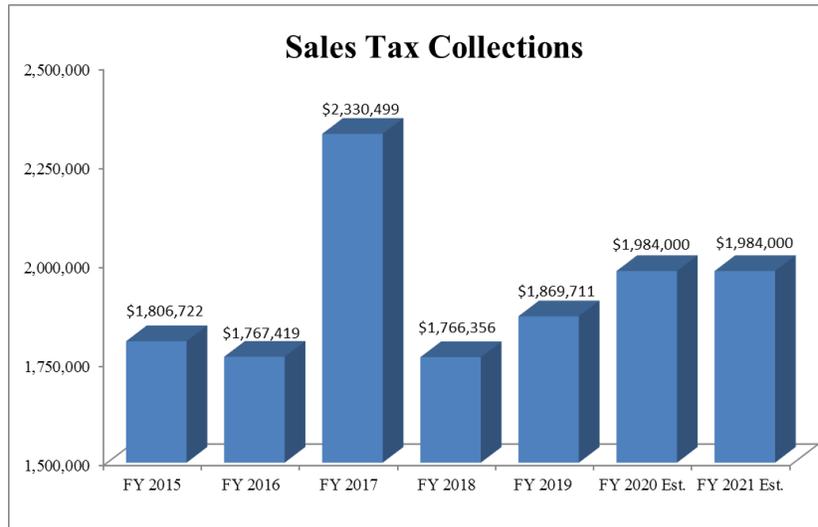
The chart below reflects the property tax levies over the past seven (7) years.



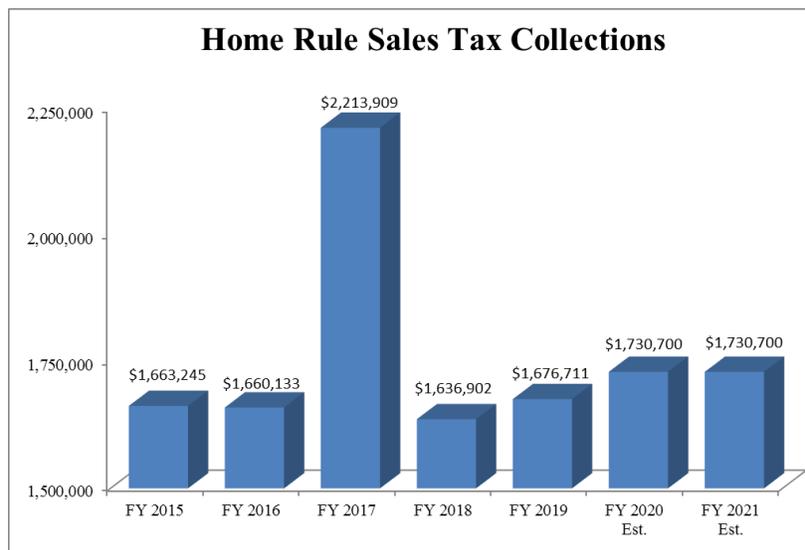
Sales Tax: The City’s share of the State sales tax (1%) represents the largest revenue source in the General Fund. The sales tax is collected by the State and distributed back to the municipalities on a point of sale basis. For the fiscal year ended April 30, 2019, sales tax totaled \$1,869,711, representing an increase of 6% or \$103,356. In FY 2017, sale taxes reached the highest amount on record at \$2.3 million due to a one-time audit finding by the Illinois Department of Revenue. All general purchases of goods in the City are taxed at a rate of

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

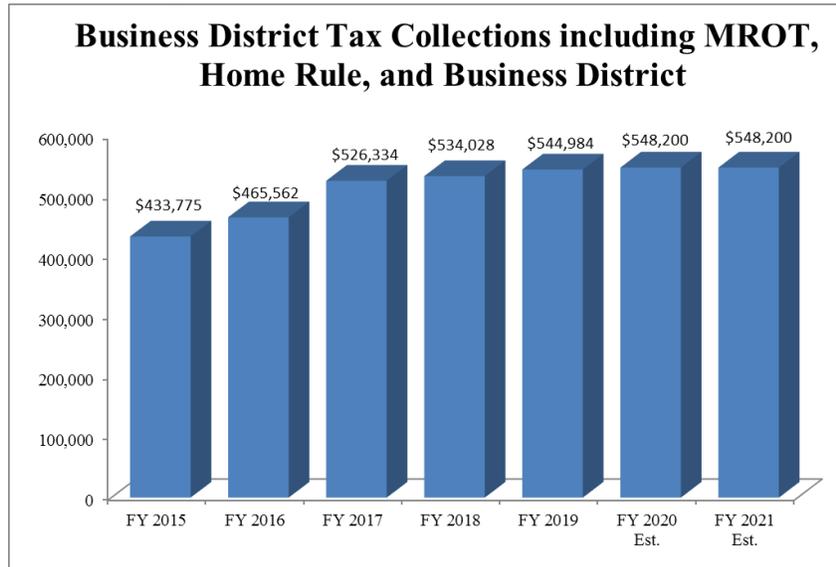
The chart below illustrates actual sales tax collections in the General Fund for the past five (5) years with an estimate of \$1,984,000 for FY 2020 and the same amount for FY 2021.



Home Rule Sales Tax: Pursuant to Council direction, the revenue from the home rule sales tax is allocated to the Capital Improvement Fund, not the General Fund. In FY 2017, home rule sales taxes of \$2.2 million were the highest on record and represented a \$553,775 or 33% increase over the prior year. This one-time increase was due to an audit finding issued by the Illinois Department of Revenue. The chart below reflects actual home rule sales taxes received for the past five (5) years as well as an estimate of \$1,730,700 for FY 2020 and the same amount for FY 2021. The State of Illinois began assessing an administrative fee on all locally imposed taxes in July of 2017. To date, the State of Illinois has withheld \$95,868 in home rule sales, business district and telecommunication taxes from the City.

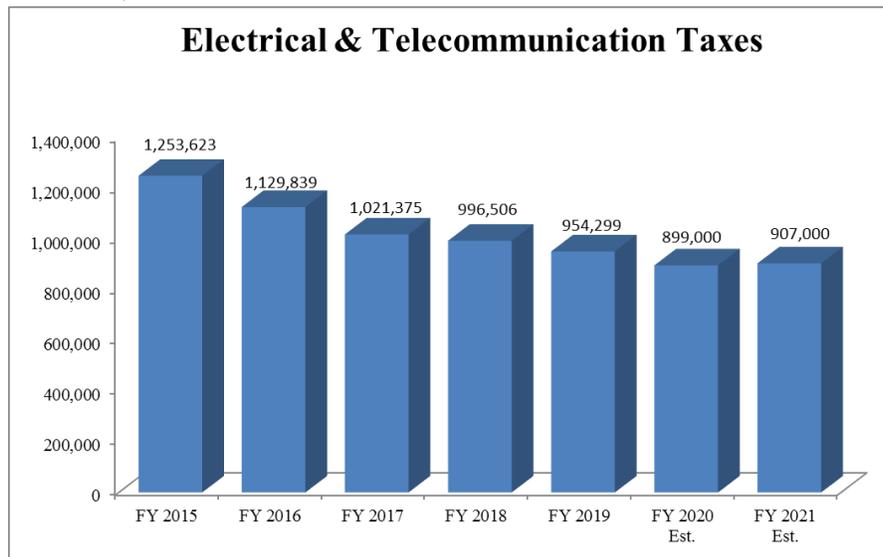


Business District Taxes: The Business District’s first retailer, Pete’s Fresh Market, opened in April of 2012. The 1% MROT, 1% Home Rule Sales, and the 1% Business District tax are pledged as the revenue source to repay the debt service on the Business District bonds issued in 2010 and 2012. In FY 2020, the City paid-off the principal balance of the 2010 Business District bonds in the amount of \$3.4 million. Through paying-off these bonds early, the City saved \$1,008,460 in interest costs. The table below reflects the Business District’s actual revenues for the last five (5) years and estimates for FY 2020 and FY 2021.



Utility (Electric) / Telecommunication Tax: A 5% tax is imposed on the consumers of electricity within the corporate limits of the City. 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 2019 totaled \$954,299. Of that total, \$518,145 was for telecommunications portion and \$436,154 represented the electrical tax portion. Included in the chart below, is a combination of electric utility tax and telecommunication tax. Estimates for FY 2020 equal \$899,000 and the projection for FY 2021 is \$907,000.



Other State Shared Taxes: These taxes include the income tax, local use tax, personal property replacement tax, and the motor fuel tax (MFT). These taxes are distributed by the State to municipalities on a per capita basis. For budgetary purposes, the City uses the estimates prepared by the Illinois Municipal League (IML). The IML calculates estimates based on economic projections, which seems to be historically consistent with actual receipts. State Income Tax collections for FY 2019 were \$220,636. The City expects a slight increase in State Income Tax for FY 2020 with \$228,872 estimated. The IML expects income taxes to decrease by 2.1% in FY 2021 with \$224,070 projected.

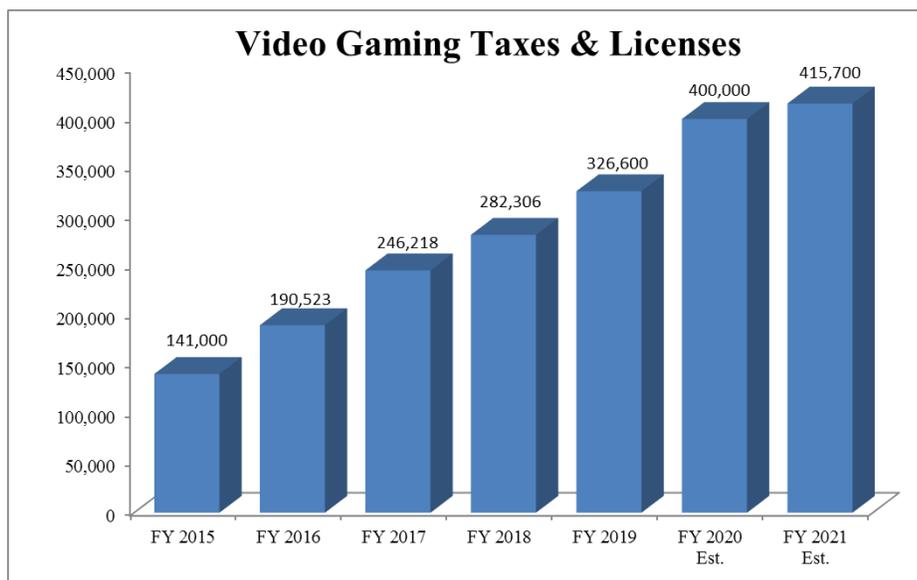
MFT funds are distributed by the Illinois Department of Transportation (IDOT) for the construction, maintenance and extension of municipal streets and appurtenances thereto. The City must comply with state requirements in spending these funds. MFT funds are audited by IDOT on an annual basis. MFT allocations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

MFT receipts for FY 2019 totaled \$54,171 and are estimated at \$51,856 for FY 2020 and \$53,030 for FY 2021. In FY 2020, the City began receiving the new Transportation Renewal tax, which spending is restricted for street improvements. The estimated Transportation Renewal tax for FY 2020 is \$24,434 and \$36,000 for FY 2021. Back in FY 2011, the City began using MFT funds to pay for snow removal labor and materials and this practice continues through FY 2021.

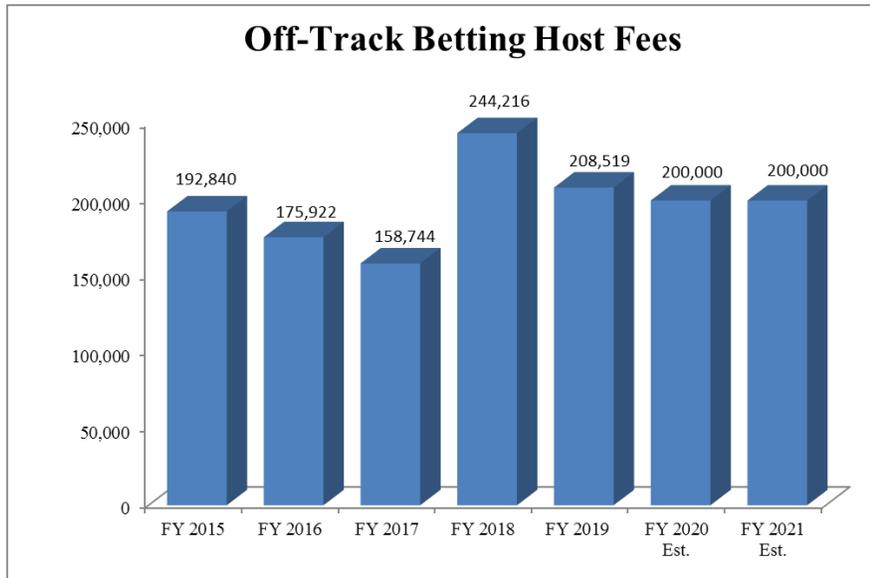
Licenses, Permits and Fees: This category includes business and liquor licenses, and building permits. Business and liquor licenses are renewed annually, with business licenses generating \$122,807 and liquor licenses generating \$105,8401 for FY 2019. Revenue for building permits were \$301,439 for FY 2019. The building permit estimated revenue for FY 2020 is \$185,000 and the same amount for FY 2021.

Amusement Tax: Amusement Taxes totaled \$477,411 in FY 2019 representing a 47% or \$153,413 increase from FY 2018. Amusement Tax receipts for FY 2020 are estimated to be \$450,000 and the same amount for FY 2021. The City collects the Amusement Tax from Drury Lane Theater, Jus Fun Amusements, and Redbox. On April 1, 2018 the Amusement Tax rate reverted back to 5%.

Video Gaming Taxes & Licenses: Back in April of 2012, the Council approved video gaming. Video gaming taxes and licenses totaled \$326,600 in FY 2019. Now the City has 14 establishments and 70 machines offering video gaming. For FY 2020 the City projects \$400,000 in video gaming licenses and taxes and \$415,700 for FY 2021.



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 2019, the host fee generated \$208,519 in revenue for the City, which was 15% 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 2020 and FY 2021. In February of 2016, Hawthorne Race Track assumed ownership of the OTB facility. Hawthorne extensively remodeled the facility and the City contributed \$75,000 towards the renovations through abating a portion of the OTB host fees in FY 2017.

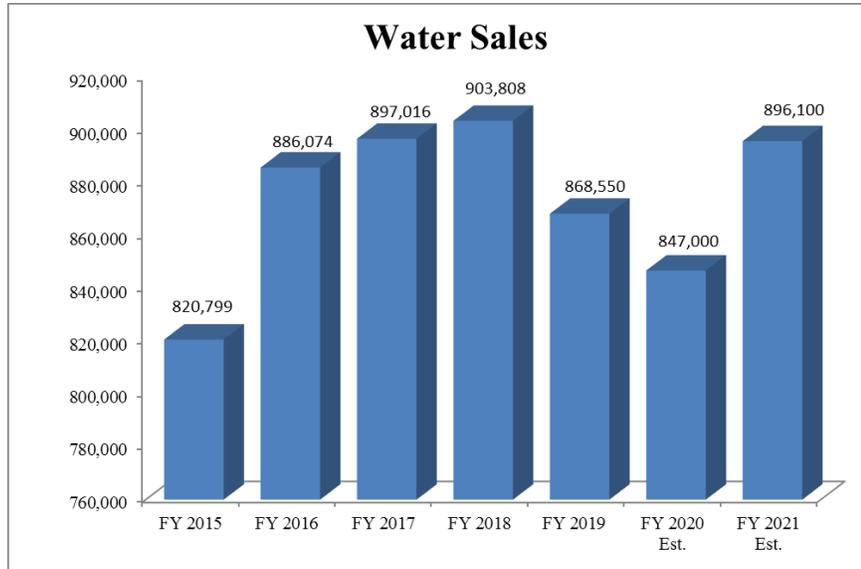


Hotel/Motel Tax / Home Rule Extended Stay Tax: The City’s hotel/motel taxes are levied at 6% of all hotel stays, and are the second largest source of General Fund revenue. The Extended Stay Tax came into effect as of June 1, 2006. For FY 2019, the combined hotel/motel taxes generated \$1,562,493, representing 12% of total General Fund revenues. Hotel taxes for FY 2019 decreased by \$51,363 or 3% from FY 2018. Hotel tax are experiencing a downward trend because the LaQuinta hotel closed in August 2016 due to a fire. The former LaQuinta property is currently being remodeled into a Sleep Inn/Mainstay Suites hotel with 142 rooms. For FY 2020, the City is estimating the total hotels taxes to be \$1,456,400 and \$1,556,400 for FY 2021.



Water Sales: User charges fund the cost of supplying and distributing potable water to certain residents and businesses within the community. Water revenue from user charges totaled \$868,550 for FY 2019. Revenues from the sale of water are estimated at \$847,000 for FY 2020 and \$896,100 for FY 2021.

The City’s last water rate increase took effect in January of 2015 because the DuPage Water Commission increased their rate by \$.67. Oakbrook Terrace residents pay a bi-monthly charge of \$59.82 for 0-6,000 gallons of water. After 6,000 gallons residents pay \$9.97 for every 1,000 gallons used. The chart below reflects historical water sales revenues for the past five (5) years, with estimates for FY 2020 and FY 2021.

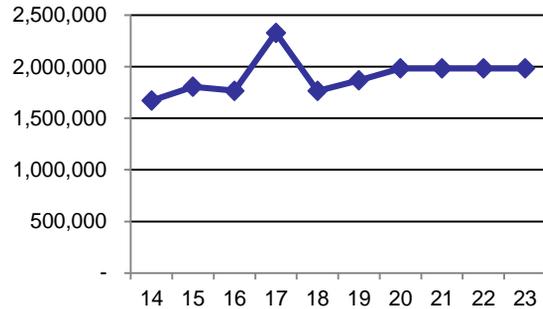


City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Sales Tax

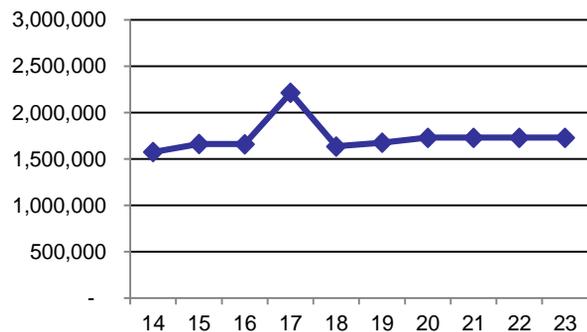
FY	Sales Tax	% Change
14	1,672,838	
15	1,806,722	8.00%
16	1,767,419	-2.18%
17	2,330,499	31.86%
18	1,766,356	-24.21%
19	1,869,711	5.85%
20	1,984,000	6.11%
21	1,984,000	0.00%
22	1,984,000	0.00%
23	1,984,000	0.00%



- Fiscal Years 2017-2018:** FY 2017 sales taxes increased by almost 32% or \$563,080 due to a one time audit finding issued by the Illinois Department of Revenue. FY 2017 sales taxes of \$2.3 million were the highest on record. The FY 2018 dipped by 24% from the prior year, due to just regular sales taxes being remitted with no recurring audit findings.
- Fiscal Years 2019 & 2020:** FY 2019 sales taxes increased by 5.8% or \$103,355 from the prior year. Sales taxes are expected to increase by 6% or \$114,289 in FY 2020. Sales taxes are expected to increase in FY 2020 due to the several new businesses that opened namely, the new BP Amoco, Office Depot, and Stan's Donuts. However, this expected increase will be tempered by the business closures due to COVID-19
- Fiscal Years 2021 - 2023:** Taxes expected to remain flat in FY 2021 and no increases are expected for FY 2022 & FY 2023 due to lingering effects of COVID-19.

Home Rule Taxes

FY	Home Rule Sales Tax @ 1%	% Change
14	1,575,309	
15	1,663,245	5.6%
16	1,660,133	-0.2%
17	2,213,909	33.4%
18	1,636,902	-26.1%
19	1,676,711	2.4%
20	1,730,700	3.2%
21	1,730,700	0.0%
22	1,730,700	0.0%
23	1,730,700	0.0%

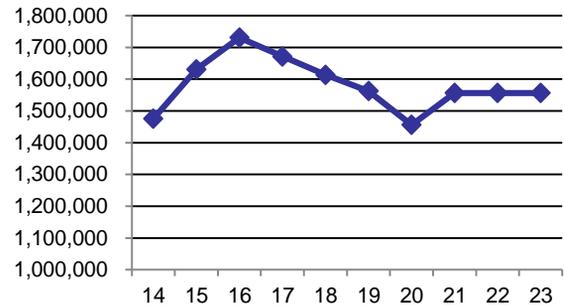


Per Council direction, all home rule sales tax revenues are earmarked to fund projects in the Capital Improvement Fund. This particular home rule tax program was specifically designated by the Council to fund the reconstruction or replacement of significant city facilities and other public improvements.

- Fiscal Year 2017 & FY 2018:** Home rule sales taxes increased by \$553,776 in FY 2017 due to a one-time audit finding issued by the Illinois Department of Revenue. The FY 2018 dipped by 26% from the prior year, due to just regular taxes being remitted with no recurring audit findings.
- Fiscal Years 2019 - 2020:** FY 2019 sales taxes increased by 2.4% or \$39,809 from the prior year. Home rule sales taxes are expected to increase by 3.2% or \$53,989 in FY 2020. Home rule sales taxes are expected to increase in FY 2020 due to the several new businesses that opened namely, the new BP Amoco, Office Depot, and Stan's Donuts. However, this expected increase will be tempered by the business closures due to COVID-19
- Fiscal Years 2021-2023:** Taxes expected to remain flat in FY 2021 and no increases are expected for FY 2022 & FY 2023 due to lingering effects of COVID-19.

Hotel/Motel & Extended Stay Taxes

FY	Hotel/Motel (6%)	Extended (6%)	Total	% Change
14	1,410,486	64,928	1,475,414	
15	1,549,147	81,922	1,631,069	10.55%
16	1,626,074	105,191	1,731,265	6.14%
17	1,581,800	89,969	1,671,769	-3.44%
18	1,558,464	55,393	1,613,857	-3.46%
19	1,513,422	49,071	1,562,493	-3.18%
20	1,414,800	41,600	1,456,400	-6.79%
21	1,514,800	41,600	1,556,400	6.87%
22	1,514,800	41,600	1,556,400	0.00%
23	1,514,800	41,600	1,556,400	0.00%

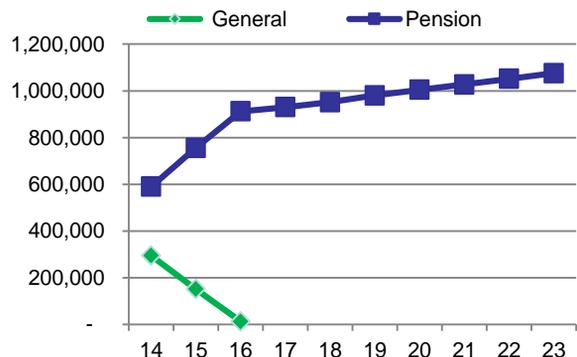


- a. **Fiscal Years 2016 - 2020:** Hotel and motel taxes experienced a downward trend due to the closure of the La Quinta. A fire broke out at the La Quinta Hotel in August of 2016. The former LaQuinta property is currently being renovated into a Sleep Inn/Mainstay Suite hotel with 142 rooms. The hotel should open this coming fall.
- b. **Fiscal Years 2021-2023:** FY 2021 taxes are estimated to increase by 6.8% or \$100,000 due to the new hotel that will be opening this fall at the former La Quinta hotel property. With the impact of COVID-19, the City is hoping for stable hotel revenues in FY 2021 through FY 2023.

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.

Property Taxes

FY	General	Pension	Total	% Change
14	295,063	589,869	884,932	
15	151,512	755,538	907,050	2.50%
16	13,424	912,363	925,787	2.07%
17	-	930,468	930,468	0.51%
18	-	951,271	951,271	2.24%
19	-	980,370	980,370	3.06%
20	-	1,004,436	1,004,436	2.45%
21	-	1,027,578	1,027,578	2.30%
22	-	1,051,212	1,051,212	2.30%
23	-	1,075,390	1,075,390	2.30%



Fiscal Year 2021: Property taxes are estimated to increase by 2.3%. An exception to the "Property Tax Extension Limitation Law" enables the City to capture the assessed value of new construction in calculating its levy. The assessed value for the new construction was \$595,980 for the 2019 levy. Also, the CPI for tax cap purposes was established at 1.9%. The actuary recommends the police pension contribution each year, which the City levies a property tax for. The CPI for the 2020 levy is set at 2.3%, which will be collected in FY 2022.

The police pension actuarial recommendation exceeded what the City could levy under the Property Tax Cap for the 2015, 2016, 2017, 2018, and 2019 levies. The City can only increase the entire levy by the CPI, so the General Fund must absorb this revenue loss going forward. Accordingly, the General Fund is not expected to receive any non-pension property taxes in the future.

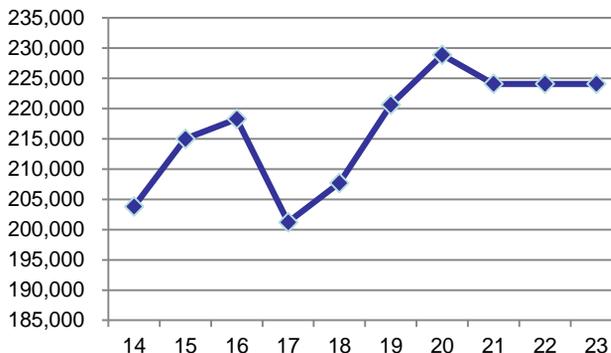
Home rule units have an unlimited ability to levy property taxes for all city services. Even though home rule units have unlimited property taxing power, the City Council has chosen to implement the Illinois Tax Cap law (which applies to non-home rule units). Accordingly, the City Council limits levy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

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Income Tax

FY	Income Tax	% Change
14	203,794	
15	214,991	5.49%
16	218,280	1.53%
17	201,210	-7.82%
18	207,702	3.23%
19	220,636	6.23%
20	228,872	3.73%
21	224,070	-2.10%
22	224,070	0.00%
23	224,070	0.00%



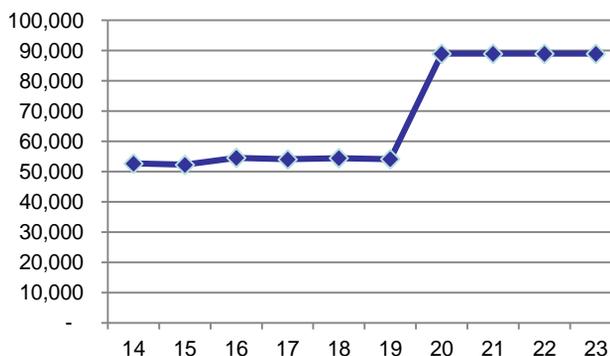
For the past six (6) years, income taxes have not followed a trend as detailed in the graph above. Back in July of 2017 the State of Illinois reduced income tax distributions by 10%, then in July of 2018 lowered the distribution by 5%.

- a. **Fiscal Years 2018 & FY 2019:** Income taxes increased by 3% in FY 2018 and 6% in FY 2019.
- b. **Fiscal Years 2020 & 2021:** Income taxes are expected to increase by almost 4% in FY 2020 and decrease by 2% in FY 2021.
- c. **Fiscal Years 2022-2023:** Income taxes expected to remain flat in FY 2022 and FY 2023.

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

Motor Fuel Tax

FY	Motor Fuel Tax	Transportation Renewal	Total	% Change
14	52,684		52,684	
15	52,298		52,298	-0.7%
16	54,585		54,585	4.4%
17	54,089		54,089	-0.9%
18	54,487		54,487	0.7%
19	54,171		54,171	-0.6%
20	53,030	36,001	89,031	64.4%
21	53,030	36,001	89,031	0.0%
22	53,030	36,001	89,031	0.0%
23	53,030	36,001	89,031	0.0%



- a. **Fiscal Years 2018 & FY 2019:** The FY 2018 motor fuel taxes increased by almost 1% and decreased by \$316 in FY 2019.
- b. **Fiscal Years 2020 & 2021:** FY 2020 motor fuel taxes are expected to increase by \$34,860 in FY 2020 due to the addition of the new transportation renewal tax. The transportation renewal tax was first receipted in September 2019. This new tax was passed by the Illinois legislature as part of the Rebuild Illinois capital plan and municipalities must follow MFT guidelines. With the addition of the transportation renewal tax, motor fuel taxes went from 19 cents to 38 cents per gallon. The additional 19 cents are distributed per capita.
- c. **Fiscal Years 2021 - 2022:** Due to COVID-19 no growth is expected for the motor fuel tax allotment, due to more people staying at home and using less fuel.

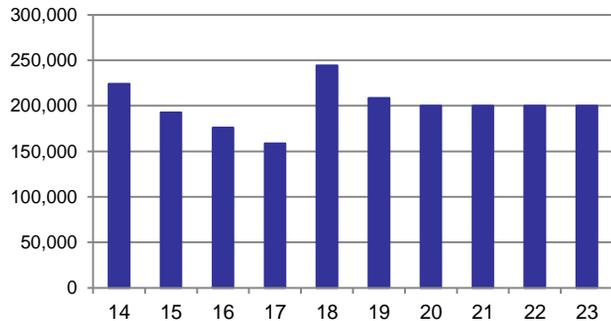
These estimated per capita rates are furnished by the Illinois Municipal League.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Off-Track Betting (OTB)

FY	General	% Change
14	224,122	
15	192,840	-13.96%
16	175,922	-8.77%
17	158,744	-9.76%
18	244,216	53.84%
19	208,519	-14.62%
20	200,000	-4.09%
21	200,000	0.00%
22	200,000	0.00%
23	200,000	0.00%

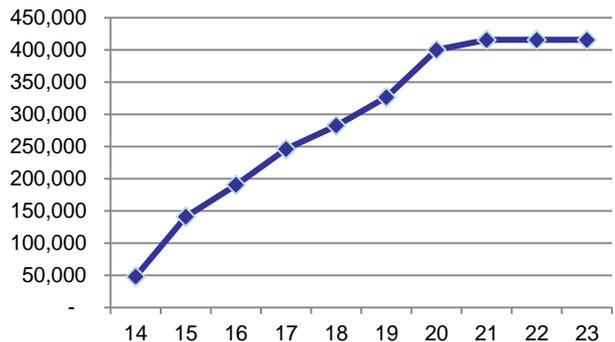


- a. **Fiscal Years 2018 -2019:** OTB receipts increased by almost 54% in FY 2018 and decreased by 14.6% in FY 2019. This decrease is most likely due to an increase in video gaming.
- b. **Fiscal Years 2020– 2023:** Revenues expected to level off in FY 2020. Receipts are estimated and remain flat in FY 2021- FY 2023, due to the increasing popularity of video gaming.

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.

Video Gaming

Video Gaming				
FY	Licenses	Taxes	Total	% Change
14	26,904	21,037	47,941	
15	33,700	107,300	141,000	194.11%
16	48,117	142,406	190,523	35.12%
17	54,108	192,110	246,218	29.23%
18	54,350	227,956	282,306	14.66%
19	63,875	262,725	326,600	15.69%
20	82,000	318,000	400,000	22.47%
21	91,700	324,000	415,700	3.93%
22	91,700	324,000	415,700	0.00%
23	91,700	324,000	415,700	0.00%

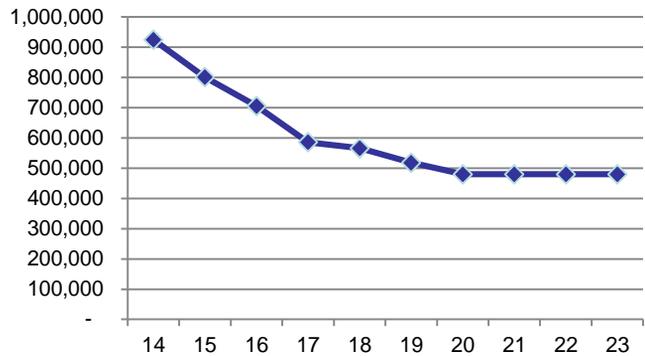


- a. **Fiscal Years 2018 - 2019:** Video gaming revenues increased by \$36,088 or 14.7% in FY 2018 and \$44,294 or 15.7% in FY 2019.
- b. **Fiscal Years 2020-2023:** Revenues are an upward swing through FY 2021, and will remain flat with no new gaming cafes planned.

The City approved video gaming in April of 2012 and the first taxes were receipted in October 2012. The City assesses a \$1,000 fee per video gaming terminal and a \$100 per location license. Currently there are 14 businesses approved for video gaming and a total of 78 active video gaming terminals within the City. The State distributes to municipalities 5% of the total net income from each terminal.

Telecommunications Tax

FY	Telecom Tax	% Change
14	924,907	
15	800,514	-13.45%
16	705,468	-11.87%
17	585,704	-16.98%
18	566,241	-3.32%
19	518,145	-8.49%
20	480,000	-7.36%
21	480,000	0.00%
22	480,000	0.00%
23	480,000	0.00%

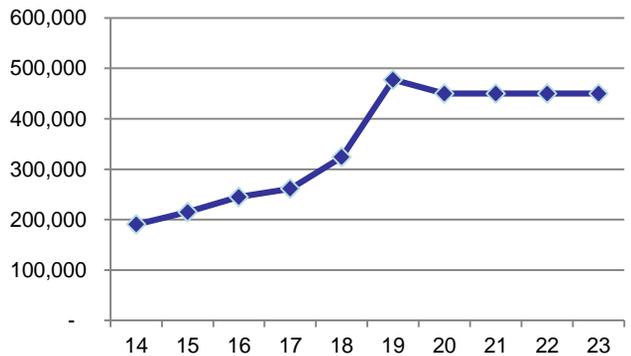


- a. **Fiscal Years 2018-2019:** Telecommunication taxes decreased by 3% in FY 2018 and declined by 8.5% in FY 2019.
- b. **Fiscal Years 2020-2023:** Telecommunication taxes are on a downward course with consumers dropping their “home” land line in favor of cell usage only, thereby decreasing telecommunication tax receipts. Telecommunication taxes have significantly decreased from the FY 2013 high of \$932,446. Taxes are estimated to level-off through FY 2023.

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

Amusement Tax

FY	Amusement Tax	% Change
14	190,273	
15	214,977	12.98%
16	245,137	14.03%
17	261,380	6.63%
18	323,998	23.96%
19	477,411	47.35%
20	450,000	-5.74%
21	450,000	0.00%
22	450,000	0.00%
23	450,000	0.00%



- a. **Fiscal Year 2019:** Amusement Taxes increased 47% due to the tax reverting back to the original 5% on April 1, 2018.
- b. **Fiscal Years 2020-2023:** Revenues are expected to decrease by 6% in FY 2020 and remain flat through FY 2023. The City expects that there will be no growth in amusement taxes for the foreseeable future given the COVID-19 pandemic. The Drury Lane Theater plans to reopen in September 2020.

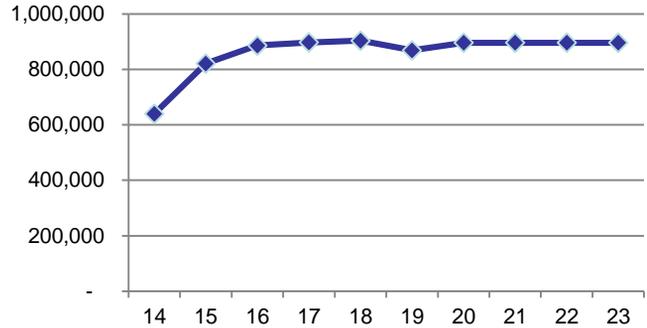
The amusement tax rate increased from 1% to 5% of gross receipts in November of 2008. In October of 2011, the amusement tax rate decreased from 5% to 4% of gross receipts. Effective April 1, 2018 the amusement tax rate reverted back to 5%. The City collects the 5% amusement tax from the Drury Lane, Redbox, and Jus Fun Amusements.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Sale of Water

FY	Sale of Water	% Change
14	639,206	
15	820,799	28.41%
16	886,074	7.95%
17	897,016	1.23%
18	903,808	0.76%
19	868,550	-3.90%
20	896,100	3.17%
21	896,100	0.00%
22	896,100	0.00%
23	896,100	0.00%



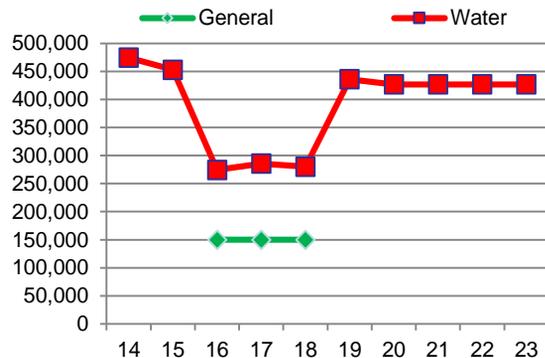
- a) **Fiscal Years 2016 -2018:** Water revenues increased by 8% in FY 2016, 1.2% in FY 2017, and less than 1% in FY 2018.
- b) **Fiscal Years 2019 - 2023:** Water revenues decreased by 3.9% in FY 2019 and are estimated to level off in FY 2020 – FY 2023.

Several new customers were acquired over the past few years including: Regency Place, Courtyard by Marriot, Butterfield’s Pancake House, Joint Commission, Lincoln One, Frankie’s Deli, Terra Vista Assisted Living Facility, BP Amoco, and the new Choice Sleep Inn/Mainstay Suites hotel.

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

Electric Utility Tax (5%)				
FY	General	Water	Total	% Change
14	-	474,542	474,542	
15	-	453,109	453,109	-4.52%
16	150,000	274,371	424,371	-6.34%
17	150,000	285,671	435,671	2.66%
18	150,000	280,265	430,265	-1.24%
19	-	436,154	436,154	1.37%
20	-	427,000	427,000	-2.10%
21	-	427,000	427,000	0.00%
22	-	427,000	427,000	0.00%
23	-	427,000	427,000	0.00%



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

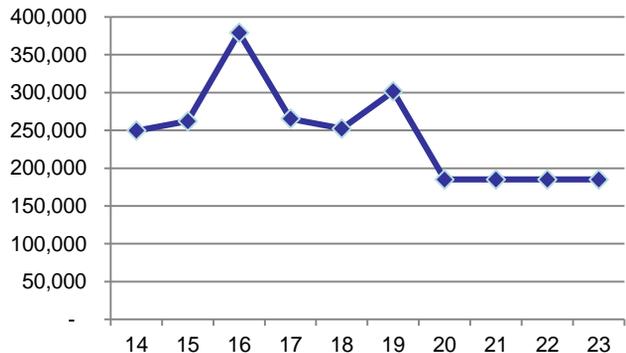
- a. **Fiscal Year 2019:** Revenues increased by 1.3% or \$5,889.
- b. **Fiscal Year 2020:** Revenues are estimated to decrease by 2%, based upon year to date receipts.
- c. **Fiscal Years 2021 -2023:** Revenues are estimated to remain the same with no growth expected. Electricity costs are estimated to increase which will increase conservation efforts and decrease usage, which will lower the tax base.

City of Oakbrook Terrace, Illinois

Key Revenue Assumptions & Trends

Building Permits

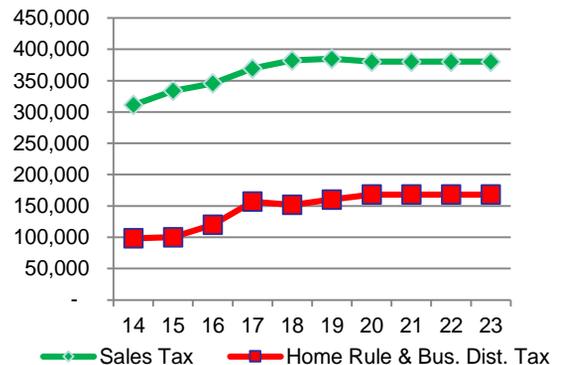
FY	Building Permits	% Change
14	249,510	
15	262,032	5.02%
16	379,181	44.71%
17	265,263	-30.04%
18	252,314	-4.88%
19	301,439	19.47%
20	185,000	-38.63%
21	185,000	0.00%
22	185,000	0.00%
23	185,000	0.00%



- a. **Fiscal Years 2016-2019:** Revenues increased by 45% in FY 2016, representing the highest year on record. FY 2017 revenues decreased by 30%, FY 2018 revenues decreased by 4.8%, while FY 2019 increased by 19.5%
- b. **Fiscal Years 2020 – 2023:** FY 2020 revenues are estimated to decrease by 38.6% or \$116,439 due to a reduction in building activity. With the coronavirus, the City anticipates building permits to remain steady through FY 2023. In FY 2021, several new businesses will be applying for building permits when they locate to the City including: a new restaurant Lou Malnati’s, Boesch will occupy four (4) floors at the Oakbrook Terrace Tower, Lakeside Bank will be constructing a new bank along 22nd Street, and a new cannabis dispensary. Building permits represent 1% of the project’s estimated construction value.

Business District Taxes

FY	Sales Tax	Home Rule & Bus. Dist. Tax	Total	% Change
14	311,022	98,303	409,325	
15	333,602	100,173	433,775	5.97%
16	345,591	119,971	465,562	7.33%
17	369,384	156,950	526,334	13.05%
18	382,275	151,753	534,028	1.46%
19	384,778	160,206	544,984	2.05%
20	380,100	168,100	548,200	0.59%
21	380,100	168,100	548,200	0.00%
22	380,100	168,100	548,200	0.00%
23	380,100	168,100	548,200	0.00%



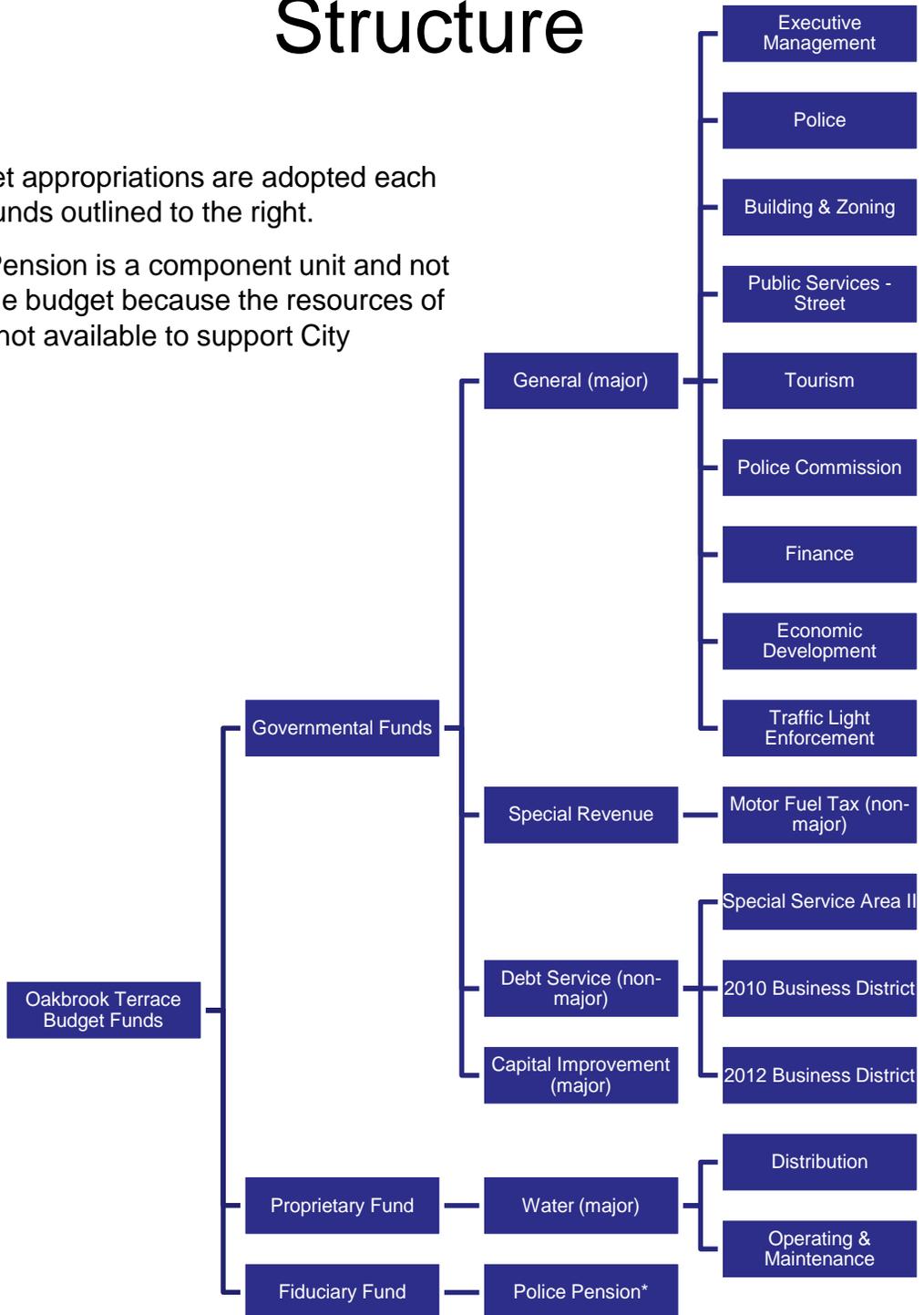
- a. **Fiscal Years 2017 - 2019:** Total business district taxes have steadily increased with 13% in FY 2017, 1.5% in FY 2018, and 2% in FY 2019.
- b. **Fiscal Years 2020 - 2023:** Continued growth is expected in the business district taxes as the shopping center continues to fill with retail tenants. The City is hopeful that COVID-19 will not affect the momentum in the Oakbrook Terrace Square shopping center.

The City began receiving the first business district taxes in FY 2012 with the opening of Pete’s Fresh Market in April of 2012. The sales, home rule, and business district taxes are pledged as the revenue source for the Business District bonds issued in the amount of \$8,165,000 from the 2010 and the 2012 A & B Bonds. In FY 2020, the City paid-off the 2010 Business District bonds in the amount of \$3.4. The remaining 2012 Business District bonds have an outstanding principal balance of \$3,085,000 which matures in December of 2030.

City of Oakbrook Terrace Fiscal Year 2021 Budget Fund Structure

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

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



City of Oakbrook Terrace

Organizational Matrix – Department/Function Assignment by Fund

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

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

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

The Governmental Funds are as follows:

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

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

The Proprietary Fund is as follows:

- Water Fund

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

The Fiduciary Fund is as follows:

- Police Pension Trust Fund

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

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 District Tax will be collected from the retailers in the redeveloped Oakbrook Terrace Square shopping center. The Business District was created pursuant to Illinois law.

CAPITAL IMPROVEMENT FUND

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

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

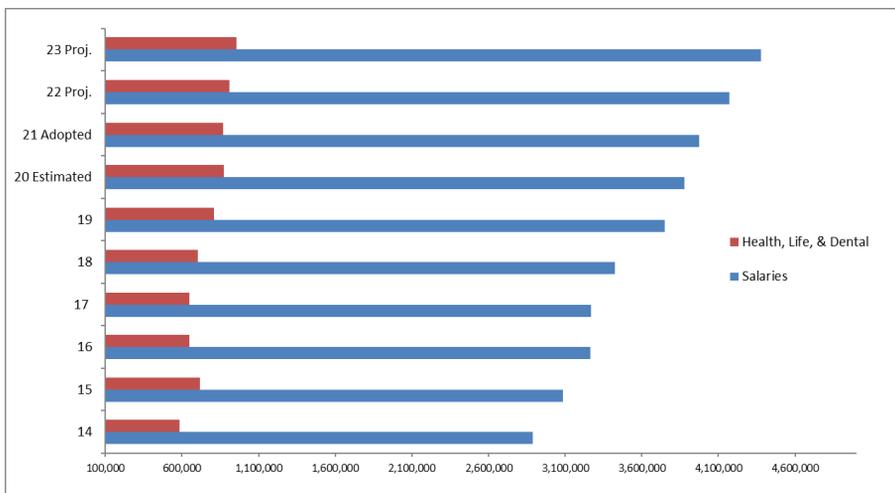
POLICE PENSION TRUST FUND

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

SALARY AND PERSONNEL BENEFIT COSTS

General Fund

Fiscal Year	Salaries	% Change	Health, Life, & Dental	% Change
13	2,782,529		412,823	
14	2,889,125	3.8%	584,028	41.5%
15	3,087,258	6.9%	715,414	22.5%
16	3,265,242	5.8%	646,148	-9.7%
17	3,268,144	0.1%	650,157	0.6%
18	3,422,985	4.7%	704,451	8.4%
19	3,749,473	9.5%	809,801	15.0%
20 Estimated	3,879,062	3.5%	871,023	7.6%
21 Adopted	3,972,113	2.4%	867,090	-0.5%
22 Proj.	4,170,719	5.0%	910,445	5.0%
23 Proj.	4,379,255	5.0%	955,967	5.0%



The FY 2019 General Fund salaries increased by \$326,488 or 9.5% over FY 2018, while health insurance increased by \$105,350 or 15%. This increase is due to the additional full-time records specialist created in FY 2019 and higher police union wages due to the newly negotiated contract. FY 2020 salaries are expected to increase by \$129,5589 or 3.5% over FY 2019 due to the reinstatement of the Deputy Police Chief position and the hiring of an additional officer for field services.

For FY 2020, the City's insurance premiums increased by 2% for health, while dental rates remained the same. Even though insurance premiums for 2020 were flat, enrollment changes cause insurance rates to increase for FY 2020 by \$61,222 or 7.6% over FY 2019. The City's insurance premiums remained the same for FY 2021, thereby no increase in health insurance costs is expected for FY 2021.

City of Oakbrook Terrace

Current & Long Term Debt Obligations FY 2021 Budget

Overview

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. The City has also issued special service area bonds for the purpose of financing public improvements in a designated area. At this time, the City has no plans to issue debt, rather the City has taken steps to pay-off outstanding debt. In December of 2018 the City paid-off the 2010 Water Bonds in the amount of \$1,165,000 saving approximately \$146,370 in interest costs. In December of 2019 the City paid off the 2010A & 2010B Business District bonds in the amount of \$3,440,000. Paying off these bonds early will save the City approximately \$1,008,460 in interest costs.

Legal Debt Margin

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

Debt Service Requirements from FY 2021 to Maturity

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

Governmental Activities – Principal and Interest Payments to Maturity

Fiscal Year	Capital Improvement Fund		Business District Debt Service Funds		Special Services Area Debt Service Fund		Total*
	General Obligation Bonds		General Obligation Bonds		Special Services Area Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	
2021	265,000	82,650	175,000	74,510	35,000	11,963	644,123
2022	270,000	74,700	200,000	70,510	40,000	10,300	665,510
2023	285,000	66,600	250,000	66,010	40,000	8,400	716,010
2024	295,000	58,050	250,000	60,260	40,000	6,500	709,810
2025	310,000	49,200	275,000	54,510	45,000	4,500	738,210
2026-2030	1,330,000	102,900	1,635,000	164,300	45,000	2,250	3,279,450
2031	-	-	300,000	8,200	-	-	308,200
Total	\$ 2,755,000	\$ 434,100	\$ 3,085,000	\$ 498,300	\$ 245,000	\$ 43,913	\$ 7,061,313

* Paying agent fees are not included here.

Governmental Activities Debt Service Requirements to Maturity



City of Oakbrook Terrace

Current & Long Term Debt Obligations FY 2021 Budget

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

- In the fall of 2012, the Oakbrook Terrace Square Shopping Center achieved an additional 34,000 square feet of occupancy. With this requirement met, in November of 2012 the City issued both taxable and tax-exempt Business District bonds to yield a total of \$3.91 million. In September of 2010, the City issued \$4.25 million in both taxable and tax-exempt Business District bonds. These bond proceeds from 2010 and 2012 amounting to \$7.7 million (total issuance less capitalized interest, issuance, and interest costs) were provided to the developer to finance the infrastructure improvements within the redeveloped shopping center. Also, these bonds will be repaid from sales taxes collected within the Business District. Both of these bond issues received an AA rating from Standard and Poor's. *The 2010 Business District bonds were paid off in FY 2020.*
- 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.

CHAPTER 11 FINANCIAL POLICIES

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

SECTION 11.1 ACCOUNTING PRACTICES AND AWARDS

11.1.2 Accounting, Auditing and Financial Reporting

The purpose of the financial reporting portion of the policy is to ensure the City complies with prevailing local, state, and federal regulations, as well as current professional principles and practices relative to accounting, auditing, and financial reporting.

11.1.3 Conformance to Accounting Principles

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

11.1.4 Financial Reporting

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

11.1.5 Auditors

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

11.1.6 GFOA Awards

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

SECTION 11.2 OPERATING BUDGET POLICY

11.2.1 Legal Foundation

In 2001, the City adopted the provisions of ILCS Ch. 65, Act 5, §§ 8-2-9.2 through 8-2-9.10 which establishes parameters for the preparation of a municipal budget. The statutory provisions referenced also establish the position of budget officer, to be designated by the Mayor with the approval of the corporate authorities. Currently, the City Administrator serves as City Budget Officer.

The City Budget Officer has the following powers and duties:

- 1 To permit, encourage, and establish the use of efficient planning, budgeting, auditing, reporting, accounting, and other fiscal management procedures in all municipal departments, commissions and

-
-
- boards.
- 2 To obtain such additional information from the departments, commissions and boards of the City as may be useful for purposes of compiling a municipal budget, such information to be furnished by the City, its departments, commissions and boards in the forms required.
 - 3 To compile an annual budget in accordance with state law governing the compilation and contents of budgets.
 - 4 To examine all books and records of all City departments, commissions and boards which relate to monies received and paid out by the City, its departments, commissions and boards; including, debts and accounts receivable, and any amounts owed by or to the City, its departments, commissions and boards.
 - 5 To establish and maintain such procedures as shall ensure that no expenditures are made by the City, its departments, commissions or boards except as authorized by the budget.

11.2.2 Scope

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

11.2.3 Budget Calendar:

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

11.2.4 Budgetary Balance:

The City will always adopt a balanced operating budget, where operating revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or a combination of the two, that would result in a budget imbalance will require a budget revision, and only in the most unusual cases depletion of fund reserves to support recurring operations. Any year end operating surplus will be kept in fund balance as a reserve.

For the purposes of the restrictions listed in this section, the term “operating budget” does not include the budgets of certain capital funds maintained by the City on a continuing basis. From time to time the City may utilize budget reserve of the Capital Improvement Fund to finance the reconstruction or replacement of significant City facilities and other public improvements.

11.2.5 Budget Reserves:

Credit rating agencies carefully monitor levels of fund balance/net assets and unassigned fund balance in the General Fund to evaluate the City’s continued creditworthiness. To protect against unforeseen events or to accumulate money for future purposes, the City will maintain the following reserves:

- Cash flow requirement reserves: The City will maintain enough cash on hand to cover disbursements for sixty (60) days.
- Unforeseen contingencies / extraordinary purposes: The City will maintain a General Fund reserve equal to

at least forty percent (40%) of estimated yearly revenues. In the event the General Fund reserve exceeds the 40% of estimated yearly revenues, the excess amount over the 40% maximum may be:

- Retained in the General Fund as noted in the annual budget ordinance.
 - Transferred to the Capital Improvement Fund as the primary support for ongoing capital improvements.
 - Used for any other purpose as the City Council may direct and approve.
- The Water Fund shall maintain an operating cash reserve balance at a minimum of 25% of annual net budgeted expenditures. All other fund reserve balances shall be designated as a capital reserve balances and will be used to support the construction, repair, rehabilitation or replacement of capital assets serving the combined water utilities
 - Other fund reserves will be established by the City Council on an as-needed, case-by-case, basis. These reserve amounts will only be lowered upon the recommendation of the Budget Officer and approval of the City Council.
 - The operating reserve may be used to supplement the budget during a financial downturn. The use of the reserve may be authorized by the budget ordinance or other Council action. A plan to replenish the required reserves should accompany the request to use reserve funds.
 - If the reserves fall below the 40% level established above, then the budget ordinance must include a plan on how to replenish the reserve to the required amount.
 - Operating contingencies: The City will budget annually for general miscellaneous contingencies.

11.2.6 Fund Balance Classifications

- A. The City implemented the provisions of GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, for the year ended April 30, 2012. The Statement specifies five (5) classifications of fund balance that describe the relative strength of the spending constraints:
- Nonspendable – amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
 - Restricted – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions or by enabling legislation.
 - Committed – amounts constrained to specific purposes by formal action of the Council (the highest level of decision-making authority). These actions are generally enacted through Council ordinance. To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest-level action to remove or change the constraint.
 - Assigned – amounts the City intends to use for specific purposes as determined by the Council. It is assumed that creation of a fund automatically assigns fund balance.
 - Unassigned – amounts that are available for any purpose. These amounts are only reported in the General Fund.

Fund balance is displayed in the order of the relative strength of the spending constraints placed on the purposes for which resources can be used.

The City's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the City considers committed funds to be expended first followed by assigned and unassigned funds. The City Council must adopt an ordinance to establish a committed fund balance. This is typically done through the

adoption or amendment of the budget. The City Council establishes the assigned fund balance through the adoption or amendment of the budget as intended for a specific purpose.

11.2.7 Assignment of Responsibilities:

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

11.2.8 Budget Flexibility

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

- By a two-thirds vote of the City Council, the Council has delegated to the Budget Officer, and through the Budget Officer to the other Department Heads, the authority to delete, add to, change or create sub-classes within object classes previously budgeted (budget transfers, not to exceed \$10,000.00 to or from any one line item), but not increase the overall expenditure level of any fund within the approved budget.
- By a two-thirds vote of the City Council, the Council itself may delete, add to, change or create sub-classes within object classes and object classes themselves previously budgeted (budget transfers), while not increasing the overall expenditure level of any fund within the approved budget.
- By a two-thirds vote of the City Council, the Council may increase the level of overall expenditure in a fund or in the overall budget, but only to the level in which funds are available. (budget amendments).

SECTION 11.3 REVENUE PERFORMANCE POLICY

11.3.1 Revenue Diversification

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

The City will monitor closely the more volatile revenue sources including: sales taxes, home rule sales taxes, telecommunication taxes, off-track betting host fees, and hotel taxes.

The City's level of services will always be tied back to the more stable revenue sources such as property taxes, water sales, electric utility taxes, income taxes, licenses and permits, fines and forfeitures, and sales and services. During economic downturns, the expansion of core services will be limited to the increase (if any) of these stable revenue sources.

11.3.2 Estimates of Revenue:

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

11.3.3 One-Time Revenues:

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

11.3.4 Review of Fees:

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

11.3.5 Enterprise Funds

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

SECTION 11.4 EXPENDITURE POLICY

The City will maintain a level of expenditures which will provide for the public well-being and safety of the residents. Expenditures will be within the confines of generated revenues, while reserves may be used from time to time to supplement during a financial downturn. A performance-based employee compensation package consistent with sound economic policies is maintained to recruit and retain qualified staff. Cost of Living Adjustments (if any) are based upon amounts provided by comparable communities, internal equity between union and non-union staff, and the Consumer Price Index for the Chicago area.

The City aims to provide high quality employee health benefits, while attempting to conserve costs where possible. Each year the City's broker provides alternative insurance plans and then the City selects the best plan based upon cost and access to care.

The City levies a separate property tax annually to cover the cost of the Police Pension actuarial recommendation.

On an annual basis, the City works with the auditor and the actuary to determine the Other Post-Employment Benefits (OPEB) current and non-current liabilities. The funded status and funding progress are detailed annually in the notes to the financial statements in the Comprehensive Annual Financial Report.

SECTION 11.5 CAPITAL IMPROVEMENT PERFORMANCE POLICY

11.5.1 Capital Improvement Plan

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

11.5.2 Definition of a Capital Asset/Project.

The City defines a capital asset as a large vehicle or piece of equipment, (i.e. a six wheeled dump truck, but not a police cruiser), which has an estimated cost of \$25,000 (effective May 1, 2018) or more, a life expectancy of one year or more, and which will be funded by a capital improvement fund rather than an operating department.

From time to time the Capital Improvement Fund may be used to finance capital assets which cost less than \$25,000.

Capital projects include new and upgraded infrastructure improvements, and facility construction, replacement or major renovations. The information describing the justification for the capital asset/project, its benefits, and estimated cost will be tied to the Operating Budget and the totals for each program in the CIP will be included in the Operating Budget summaries of each fund.

11.5.3 Replacement of Capital Assets on a Regular Schedule

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

11.5.4 Capital Expenditure Financing.

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

11.5.5 Capital Planning Process

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

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

SECTION 11.6 FIXED ASSETS

The City shall maintain fixed asset records in order to comply with governmental financial reporting standards. Fixed assets shall include equipment, machinery, land, infrastructure, building, and vehicles with a life expectancy of one year or more and meet or exceed the \$25,000 capitalization threshold (effective May 1, 2018). All expenditures related to an infrastructure project will also be capitalized including (engineering and legal fees). Road projects will be only capitalized when the street is completely torn down to the base and rebuilt. Patching projects on City roadways are considered maintenance. Repairs to the water system will only be capitalized if they materially extend the life of the original asset.

SECTION 11.7 ECONOMIC DEVELOPMENT POLICIES

The City will encourage controlled growth of the community following an official Comprehensive Plan for development. The City's economic development efforts are designed to strengthen and diversify the revenue base. The City will actively promote the community as a location for commercial and retail enterprises utilizing available economic incentives to encourage businesses to choose Oakbrook Terrace. The City will emphasize retention as an important part of economic development. The City will continually be well-informed of and

pursue any potential development or redevelopment opportunities. The City will continue to work closely with the Greater Oak Brook Chamber of Commerce.

SECTION 11.8 RISK MANAGEMENT POLICIES

The City of Oakbrook Terrace is committed to provide a safe work environment, manage all risks in an appropriate manner, conduct adequate loss control measures to ensure that liability and workers compensation losses are kept at a manageable level. All losses will be adequately documented; reviewed and follow-up procedures will be conducted to ensure that a safe work environment attitude is directed to all supervisors and employees. The City understands that many losses are unavoidable.

SECTION 11.9 DEBT MANAGEMENT

This policy establishes guidelines for use of debt financing that will allow the City to minimize financing costs and retain or improve its AA bond rating from Standard and Poor’s (or an equivalent rating from a similar firm.) While some of the policies are specific and will limit certain types of financial activity, they are not intended to restrict the City Council’s ability and responsibility to respond to emergency or service delivery needs above and beyond the limitations established by these policies.

11.9.1 Conditions under which the City may consider the use of debt financing.

- A. The City may consider the use of debt financing when all of the following conditions apply:
 - for one-time capital improvement projects and unusual equipment purchases,
 - when the project’s useful life, or the projected service life of the equipment, will exceed the term of financing, and
 - when the City has identified revenues sufficient to service the debt, either from existing revenues or increased taxes or fees.
- B. The City will not use debt for any recurring purpose such as current operating and minor infrastructure maintenance expenditures, nor will the City use short-term debt (less than five (5) years), except under exigent circumstances.
- C. The City will use the following criteria to evaluate pay-as-you-go financing versus debt financing in funding capital improvements.

Factors that favor pay-as-you-go financing:

- current revenues and/or adequate fund balances are available to finance the project;
- project phasing could allow the City to finance the project over time without debt;
- additional debt would adversely affect the City’s credit rating; and,
- market conditions are unstable or the project presents marketing difficulties.

Factors that favor debt financing.

- revenues available for debt service are sufficient and reliable;
- issuance of debt will not jeopardize the City’s AA credit rating;
- market conditions present favorable interest rates and good demand for municipal financing;
- a project is mandated by state or federal requirements and current revenues and fund balances are insufficient to pay project costs;
- a project is immediately required to meet or relieve infrastructure capacity needs, and current revenues and fund balances are not sufficient to finance the project; and,
- the life of the project or asset financed is ten (10) years or longer.

11.9.2 Debt Issuance Guidelines

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- A. Considerations in issuing General Obligation (G.O.) or Revenue Bonds. When the City has the option of using G.O. or revenue bonds, the City will consider the benefits of reduced debt expense and flexibility achievable through G.O. debt versus reserving the City's G.O. debt capacity by issuing revenue debt. The City may use G.O. bonds in lieu of revenue bonds if debt expense can be significantly reduced (as compared to financing with revenue debt) and if special or enterprise fund revenue is sufficient and reliable to fund debt service costs. In such cases, the City Council will adopt ordinances abating the debt tax levies and direct staff to pay debt service costs with alternative revenues.
- B. Credit Enhancements. The City will research the use of credit enhancement, such as insurance, when necessary for marketing purposes or to make the financing more cost-effective.
- C. Debt Structure Guidelines.
- In general, the City will maintain a debt structure under which 50% of the outstanding principal will be repaid within ten (10) years.
 - The term of financing (final bond maturity) will not exceed the expected useful life of the project or equipment financed with the debt.
 - If the City plans to pay debt service expenses from a specific revenue source, the City will use conservative assumptions in its revenue projections.
- D. Professional Services. To provide assistance in debt issuance, the City will select a financial advisor and/or investment banker and bond counsel on a competitive basis; these advisors will be retained for several years to provide continuity and allow them to develop an understanding of the City's needs.
- E. Competitive versus negotiated debt issuance. The City will generally conduct financing on a competitive basis; however, negotiated financing may be used where market volatility or the use of an unusual or complex financing or security structure causes a concern with regard to marketability, or to support a competitive local financial institution in furthering the City's economic development goals.
- F. Inter-Fund Loans. The City may use inter-fund loans (in lieu of borrowing from private parties) to minimize the expense and administrative effort associated with external borrowing. Inter-fund loans are typically made for relatively short periods of time (under ten (10) years) and relatively low amounts (under one million dollars (\$1,000,000)). Inter-fund loans will be considered to finance high priority needs on a case-by-case basis, only when other planned expenditures in the fund making the loan would not be affected. Inter-fund loans shall be limited to fifteen percent (15%) of the total cash balances in the City's operating funds and the Capital Improvement Fund. Inter-fund loans shall be repaid with interest at a rate similar to the average rate of interest that could be earned through investing short-term funds in the Illinois Funds, the investment pool administered by the Illinois State Treasurer's Office.
- G. Maintenance of specific credit ratings.
- The City will seek to maintain or improve its current AA bond rating and will specifically discuss with the City Council any proposal which might cause that rating to be lowered.
 - An analysis will be prepared by City staff or financing consultant, under the direction of City staff, for each proposed financing; such analysis will assess the impact of debt issuance on current and future operating and capital budgets and address the reliability of revenues to support debt service payments.

11.9.3 Debt Capacity Guidelines for General Obligation Debt

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

levels of the ranges under certain circumstances such as the following:

- The outstanding debt is general obligation debt, but the City is not using property taxes to pay debt service costs;
- The City's debt is at the lower end of the limits;
- The City anticipates that while the amount of debt and/or debt service expenditures might be above the lower end of the limits for a few years, debt will fall below that level thereafter.
- Current and anticipated overlapping debt levels are relatively low.

B. Guidelines for Direct Debt.

- Outstanding General Obligation Debt as a Percent of the Equalized Assessed Valuation (EAV) of Taxable Property
Illinois Statutory non home rule restriction: 8.625% of EAV
Actual City Debt Ratio In 2017: 4.58% City's Home Rule Guideline: 7.00%
- General Obligation Debt Service Expenditures Paid With General Fund Revenues (Non-Utility Related) as a Percent of General Fund Expenditures (including net transfers) and Debt Service Payments
Actual Ratio in Fiscal Year 2017: 0%
Future Guideline: 5%
- General Obligation Debt Service Expenditures Paid With Capital Improvement Fund Revenues (Non-Utility Related) as a Percent of Capital Improvement Fund Expenditures (including net transfers) and Debt Service Payments
Actual Ratio in Fiscal Year 2017: 16%
Future Guideline: 50%
- Debt Service Expenditures Paid with Water Fund Revenues as a Percent of Water Fund Expenditures (including net transfers) and Debt Service Payments
Actual Ratio in Fiscal Year 2017: 5%
Future Guideline: 35%

C. Overlapping Debt. The City will monitor levels of overlapping debt and communicate debt plans with public entities that may issue overlapping debt. The City will take into account overlapping debt in considering both the amount of debt that the City will issue, and the timing of City bond issues.

11.9.4 Debt Administration

- A. Financial Disclosure. The City will maintain good communication with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement), voluntarily following disclosure guidelines provided by the Securities Exchange Commission and the Government Finance Officers Association unless the cost of compliance with the higher standard is unreasonable. The City will contract with a financial advisor to comply with the continual disclosure undertakings.
- B. Monitoring Outstanding Debt.
 - The City will monitor all forms of debt annually and include an analysis in the City's Financial Plan; concerns and recommended remedies will be reported to the City Council as necessary.
 - The City will monitor bond covenants and federal regulations concerning debt, and adhere to those covenants and regulations at all times.
 - Investment of Bond Proceeds. The City will invest bond proceeds in accordance with the City's adopted investment policy and federal arbitrage regulations.

SECTION 11.10 POST ISSUANCE COMPLIANCE POLICIES AND PROCEDURES

At the time of issuance of any tax exempt bonds, the City of Oakbrook Terrace (the “Issuer”) will have executed an arbitrage certificate setting forth its reasonable expectations as to how the bond proceeds will be used, when they will be spent, what the rebate requirements will be, what exemptions to the rebate requirements for which the Issuer may qualify, what elections are being made at closing, what the yield on the bonds is, what the useful life of the assets financed is, and what private use might be made of the bond financed facilities. In a refunding, other relevant information pertaining to the qualification for tax exempt status will be set forth in the arbitrage certificate. The arbitrage certificate, along with the Form 8038G, will be contained in the transcript of proceedings, a copy of which will be retained in the records of the Issuer.

Following closing, it will be important to monitor those items listed above to compare expectations to reality. It will also be important to comply with any covenants that are set forth in the arbitrage certificate or authorizing bond resolution. Finally, it will be important to maintain records that demonstrate such compliance for three years after the bonds or any refunding bonds have been retired. The Finance Director will be primarily responsible for monitoring such compliance during that time period. The Issuer will support this responsibility of the Finance Director by discussions with or retention of Issuer's bond counsel and financial advisor, as needed.

Post issuance compliance will be broken into four (4) areas: use of proceeds, use of facilities, record retention, and continuing disclosure.

11.10.1 Use of Proceeds

The arbitrage certificate contained in the transcript of proceedings will set forth how the bond proceeds are to be allocated to project costs and the expectations as to when they will be spent. Such expectations are to dictate and state whether the financing qualifies for a temporary period. No deviation will be made from the expected use of the bond proceeds without the recommendation of the Finance Director and the approval of the City Council (the “Council”). Timing of expenditures may deviate from the expectations, but any material deviation will be noted by the Finance Director. At the end of any temporary period, the Finance Director, in conference with the bank trustee, shall be responsible to see that no bond proceeds are invested at a yield greater than the yield on the bonds.

The Finance Director will keep track of all records related to the investment of proceeds under the control of the Issuer. All requests for approval to spend such proceeds will be contained in the minutes of the meetings of the Council. The Finance Director will keep copies of all contracts, invoices, bills and cancelled checks (if any), and records related to the investment of proceeds as well as the direction for payment of all project costs and proof of such payments, invoices, bills and cancelled checks (if any). The City Clerk will keep copies of all contracts. At the conclusion of construction, any unspent proceeds will be used to pay debt service on the bonds or call bonds for early redemption.

The Finance Director will develop an arbitrage/rebate tickler system which contains relevant dates relating to rebate exception, calculation and payment, as required for each financing. If the issue qualifies for the small issuer exception to the arbitrage rebate requirements, no rebate calculation will be required. If the Issuer expects to qualify for a spend down exception, the Finance Director will cause a calculation to be done at the end of the relevant spend down period (for example, six (6) months for the six (6) month spend down exception, eighteen (18) months for the eighteen (18) month spend down exception, and twenty-four (24) months for the twenty-

four (24) month spend down exception). If that calculation supports the qualification for the spend-down exception, the report will be retained by the Finance Director.

If the issue fails to qualify for the relevant spend down exception, the Finance Director will review the investments to see if at any time there was an investment at a yield greater than the yield on the bonds as set forth in the arbitrage certificate. If it is determined that no investments were made at any time at a yield greater than the yield on the bonds, the Finance Director shall file a statement to that effect in the Issuer's records. If it is determined that any investments were made at a yield greater than the yield on the bonds, the Finance Director will cause a rebate calculation to be completed by an independent entity qualified to perform such calculations. The calculation shall be commenced at least four (4) months prior to the due date of the rebate payment. The report shall be filed with the Finance Director and a copy provided to the City Clerk. If rebate is owed, it will be paid in a timely manner and proof of filing the Form 8038T will be filed with the records of the Issuer.

If any of the covenants applicable to keeping the interest on the bonds tax exempt are violated, knowingly or unintentionally, the Finance Director shall confer with bond counsel on what remedial or curative steps should be taken to correct the violation. The Finance Director shall also be responsible for exploring and recommending whether a closing agreement under the Tax-Exempt Bonds Voluntary Closing Agreement Program described in Notice 2008-31 should be entered into.

11.10.2 Use of Facilities

The arbitrage certificate will set forth the extent to which non-governmental use of the facilities is expected. Following closing, the Finance Director will monitor the use of such facilities by creating a log for each bond financed facility. Prior to any private use in excess of the initial amount set forth in the arbitrage certificate, the Finance Director will perform a calculation to determine the total amount of private use that will exist following the expanded private use. If such calculation results in a total private use in excess of 5%, the Finance Director will not allow such additional private use of the facilities without consulting bond counsel and receiving an opinion as to whether the additional private use can be allowed and how it can be allowed without violating the regulations relating to the tax exempt status of the bonds.

At the end of each calendar year, the Finance Director will calculate the percentage of private use that has existed with respect to the bond financed facilities during that calendar year. The calculation as well as any opinion of bond counsel on private use rendered during that calendar year will be retained in the records of the Issuer. Any leases, licenses to use, management agreements, contracts for naming rights or any other documentation related to private use shall be maintained in the records of the Issuer.

The Finance Director shall also retain records of the disposition of any bond financed property and the use of sale proceeds, if any. If replacement property is acquired with sale proceeds, the Finance Director shall continue to track the replacement property as if it were property originally purchased with bond proceeds. Property may be disposed of after the end of its useful life for no consideration. In that case, the Finance Director need not track the use of any replacement property.

11.10.3 Record Keeping

All records related to use of bond proceeds, investment of bond proceeds and use of bond financed facilities and the transcript of proceedings for each tax-exempt bond issue shall be retained for three (3) years beyond the final maturity of the bonds or refunding bonds issued to refund the bonds. The records shall be kept by the Finance

Director or by the bank trustee, if there is one. Minutes and resolutions authorizing the financing and any action related thereto which are not contained in the transcript of proceedings shall be retained by the Finance Director.

11.10.4 Continuing Disclosure

The Finance Director will be responsible for monitoring compliance with the continuing disclosure undertaking executed in connection with the sale of the bonds. The Finance Director shall file the audited statements with the relevant entities within two (2) weeks of receiving the final signed statements. A copy of the filing shall be maintained in the files of the Issuer. The Finance Director shall cause to be filed with the relevant entities any annual disclosure information and notice of the occurrence of any event listed in the continuing disclosure undertaking in a timely manner. The Finance Director shall be authorized to retain the services of an accountant, investment banker or lawyer to assist in complying with the continuing disclosure undertaking.

SECTION 11.11 INVESTMENT POLICY

This investment policy (the “Policy”) applies to the investment of the City’s operating funds. Investments of the Police Pension Fund are covered by a separate policy. This formal policy was approved by the City Council in January of 2001 through Resolution No. R00-14.

11.11.1 General Objectives

The primary objectives, for the City’s investment activities, in priority order, shall be safety, liquidity and yield.

- A. Safety. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to minimize credit risk and interest rate risk.

Credit Risk. The City will minimize credit risk; and the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the safest type of securities.
- Pre-qualifying the financial institutions, intermediaries, and advisors with which the City will do business.
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

Interest Rate Risk. The City will minimize interest rate risk and the risk that the market value of securities in the portfolio will fall due to changes in general interest rate, by:

- Structuring the investment portfolio so that the securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 - Investing operating funds primarily in shorter-term securities, money market funds, or similar investment pools.
- B. Liquidity. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This shall be accomplished by structuring the portfolio so that securities mature concurrently with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio will also have securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in money market mutual funds or local government investment pools which offer same-

day liquidity for short-term funds.

- C. Yield. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking investment risk constraints and liquidity needs into account. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments will be limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:
- A security with declining credit may be sold early to minimize loss of principal.
 - A security swap may be undertaken if it would improve the quality, yield, or target duration in the portfolio.
 - A security may be sold if the liquidity needs of the portfolio require such a sale.

11.11.2 Standards of Care

- A. Prudence. The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio.
- Investment officers who are acting in accordance with written procedures and this Policy, and who are exercising due diligence shall be relieved of any personal responsibility for the credit risk of an individual security or market price changes, provided that deviations from expectations are reported in a timely fashion, and the liquidity and the sale of securities comply with the terms of this Policy.
 - Investments shall be made with the judgment and care that persons of prudence, discretion and intelligence would exercise under circumstances in the management of their own affairs. Investments shall not be made for speculation, but only based on an appropriate and reasonable balance between the probable investment income to be derived and the probable safety of the investment capital.
- B. Ethics and Conflicts of Interest. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial or investment interests that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual(s) with whom business is conducted on behalf of the City.
- C. Delegation of Authority. Responsibility for the operation of the investment program is hereby delegated to the Finance Director. All parties shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this Policy. Procedures shall include references to: safekeeping, delivery vs. payment, investment accounting, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

11.11.3 Safekeeping and Custody

- A. Authorized Financial Dealers and Institutions. A list will be maintained of financial institutions authorized to provide investment services, as selected by the City Council, and the head of the Finance Department shall conduct an annual review of the financial condition and registration of all qualified financial institutions on such list. All financial institutions that desire to become qualified for

investment transactions must supply the following information:

- Audited financial statements
 - Proof of state registration
 - Certification that officers of the institution have read and understood this Policy and that, on behalf of the institution, its officers agree to comply with this Policy.
- B. Internal Controls. The head of the Finance Department is responsible for designing, establishing and maintaining an internal control structure to ensure and provide reasonable assurance that the assets of the City are protected from loss, theft or misuse. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived from it; and (2) the valuation of costs and benefits requires estimates and judgments by management. Accordingly, the head of the Finance Department shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal control review by the external auditor shall address the following points:
- Control of collusion
 - Separation of transaction authority from accounting and record keeping
 - Custodial safekeeping
 - Avoidance of physical delivery of securities
 - Clear delegation of authority to subordinate staff members
 - Written confirmation of transactions for investments and wire transfers
 - Development of a wire transfer agreement with the lead bank and third-party custodian
- C. Delivery vs. Payment. Where applicable, all trades will be executed by delivery vs. payment (DVP), to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third-party custodian as evidenced by safekeeping receipts.

11.11.4 Suitable and Authorized Investments

- A. Investment Types. The following investments will be permitted by this Policy, however, investment in derivatives of the instruments listed below shall not be permitted:
- U.S. Government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market with a readily determinable market value and which are guaranteed by the full faith and credit of the United States of America as to principal and interest.
 - Interest bearing savings accounts, interest bearing certificates of deposit, but only those that constitute direct obligations of a qualified bank as defined by the Illinois Banking Act and that are insured by the Banking Insurance Fund (BIF).
 - Illinois Funds
 - Local government investment pools, either State administered or administered through joint powers statutes and other intergovernmental agreement legislation.
- B. The investment advisor will be approved by the City Council.
- C. Collateralization.
- It is the policy of the City to require that funds on deposit be covered by FDIC insurance. Some form of collateral must secure funds on deposit in excess of Banking Insurance Fund and Savings Associate Insurance Fund limits. The City will accept any of the following assets as collateral:
 - U.S. Government Securities
 - Obligations of Federal Agencies
 - The fair market value of collateral provided will not be less than 110% of the net amount of public funds secured. The ratio of fair market value of collateral to the amount of funds secured will be reviewed quarterly and additional collateral will be requested when the ratio declines

below the level required. Pledged collateral will be held by the City or in safekeeping and evidenced by a safekeeping agreement. If collateral is held in safekeeping, it must be held by a third party or by an escrow agent of the pledging institution. Collateral agreements will preclude the release of the pledged assets without an authorized signature from the City, however, they will allow for an exchange for collateral of like value.

11.11.5 Investment Parameters

- A. Diversification. The investments shall be diversified by:
- Limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities)
 - Limiting investment in securities that have higher credit risks
 - Investing in securities with varying maturities
 - Investing a portion of the portfolio in readily available funds such as local government investment pools (i.e., Illinois Funds) and money market funds to ensure that appropriate liquidity is maintained to meet ongoing obligations.
- B. Maximum Maturities. To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements as follows:
- Investments shall be purchased with maturities to match current expenditures; future anticipated costs and liability requirements, so that the City will consistently have sufficient cash available for all operating purposes.
 - Reserve funds and other funds with longer-term investment horizons may be invested in longer-term securities if the maturity of such investments is made to coincide as practicable with the expected need for use of the funds.
 - Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds and money market funds to ensure that appropriate liquidity is maintained to meet ongoing obligations.

11.11.6 Reporting

- A. Methods. Each investment firm shall, with the assistance of the Finance Director shall prepare a monthly investment report including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter, and such summary shall be prepared in such a manner as to enable the City Administrator to determine whether investment activities during the reporting period have conformed to this Policy. All such reports shall be provided to the Mayor and City Council. On an as needed basis, the investment firm shall present a report at a City Council meeting concerning the investment transactions and the status of the portfolio. All such summaries and reports shall be provided to the Mayor and City Council and shall include the following:
- Listing of individual securities held at the end of the reporting period.
 - Realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value over a one (1) year period for securities that are not intended to be held until maturity.
 - Average weighted yield to maturity on investments in the investment portfolio as compared to applicable benchmarks.
 - Listing of each investment by its maturity date.
 - Percentage of the total portfolio which each type of investment represents.
- B. Performance Standards. The investment portfolio will be managed in accordance with the parameters specified within this Policy. The portfolio should produce a market average rate of return during a market/economic environment of stable interest rates.

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- C. Marking to Market. The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that a review has been performed to determine the value and price volatility of the investment portfolio. In defining market value, consideration should be given to the GASB Statement 31 pronouncement.

11.11.7 Policy Considerations

- A. Exemption. Any investment currently held that does not meet the guidelines of this Policy shall be exempted from the requirements of this Policy, however, at maturity or liquidation of such an investment, the monies derived shall be reinvested only as provided by this Policy.
- B. Amendments. This Policy shall be reviewed at least every three (3) years by the head of the Finance Department and City Attorney. Any changes must be approved by the City Treasurer and City Administrator, as well as other individual (s) charged with maintaining internal controls.

SECTION 11.12 POLICE OAKBROOK TERRACE PENSION FUNDING POLICY

11.12.1 Applicability & Scope

This policy applies to the calculation of the City of Oakbrook Terrace’s “annual required contribution” (ARC) to the Oakbrook Terrace Police Pension Fund. The police pension trust fund is organized under Article III of the Illinois Pension Code. This policy is in accordance with Governmental Accounting Standards Board Statement No. 67, *Financial Reporting for Pension Plans* and Statement No. 68, *Accounting and Financial Reporting for Pensions*. Under this accounting pronouncement the City is required to adopt a policy documenting its pension funding practices.

11.12.2 Background

The financial objective of a defined benefit pension plan is to fund the long-term cost of benefits provided to the plan participants. In order to assure that the plan is financially sustainable, the plan should accumulate adequate resources in a systematic and disciplined manner over the active service life of benefitting employees. This funding policy outlines the method the City will utilize to decide it’s actuarially determined contribution to the Oakbrook Terrace Police Pension Fund to fund the long-term cost of benefits to the plan participants and annuitants.

The City believes this funding policy meets the guidelines for state and local governments set by the Pension Funding Task Force convened by the Center for State and Local Government Excellence. The guidelines set by this task force, outline the following objectives detailed below for pension funding policy.

- **Actuarially Determined Contributions.** A pension funding plan should be based upon an actuarially determined annual required contribution (ARC) that incorporates both the cost of benefits in the current year and the amortization of the plan’s unfunded actuarial accrued liability.
- **Funding Discipline.** A commitment to make timely, actuarially determined contributions to the retirement system is needed to ensure that sufficient assets are available for all current and future retirees.
- **Intergenerational equity.** Annual contributions should be reasonably related to the expected and actual cost of each year of service so that the cost of employee benefits is paid by the generation of taxpayers who receives services from those employees.

- **Contributions as a stable percentage of payroll.** Contributions should be managed so that employer costs remain consistent as a percentage of payroll over time.
- **Accountability and transparency.** Clear reporting of pension funding should include an assessment of whether, how and when the plan sponsor will ensure sufficient assets are available for all current and future retirees.

11.12.3 City Annual Required Contribution (ARC)

The City will determine its ARC to the Oakbrook Terrace Police Pension Fund using the following principles:

- A. The ARC will be calculated by an enrolled actuary.
- B. The ARC will include the normal cost for current service and amortization to collect or refund any under- or over-funded amount.
- C. The normal cost will be calculated using the entry age normal level of percentage of payroll actuarial cost method using the following assumptions:
 - The investment rate of return assumption will be 6.5% per year.
 - The salary increase assumption will be 4.5% per year.
 - Non-economic assumptions, such as rates of separation, disability, retirement, mortality, etc., shall be determined by City management in consultation with the actuary to reflect current experience.
- D. The difference between the accrued liability and actuarial value of assets will be amortized to achieve 100% funding in 2040 based upon a level percentage of payroll.
- E. Actuarial assets will be determined using market valuation.

The City will make its actuarially determined contribution to the Oakbrook Terrace Police Pension Fund through the direct installments of the property tax levy from DuPage County.

11.12.4 Transparency and Reporting

Funding of the Oakbrook Terrace Police Pension Fund should be transparent to vested parties including: plan participants, annuitants, the Oakbrook Terrace Police Pension Board, the City Council, and Oakbrook Terrace residents. In order to achieve this transparency, the following information shall be distributed:

A copy of the annual actuarial valuation for the Oakbrook Terrace Police Pension Board shall be made available to the City Council and the Oakbrook Terrace Police Pension Fund.

The City's Comprehensive Annual Financial Report shall be published on its website. This report includes information on the City of Oakbrook Terrace annual contribution to the Oakbrook Terrace Police Pension Fund, and funded status of the Oakbrook Terrace Police Pension Fund.

Each year, the City Council shall approve the City's annual contribution to the Oakbrook Terrace Police Pension Fund.

The City's annual operating budget shall include the City's contribution to the Oakbrook Terrace Police Fund. The budget for the Oakbrook Terrace Police Pension Fund is controlled by the Oakbrook Terrace Pension Board, in accordance with state law. The budget document shall be published on the City website and made available for public inspection at City Hall.

11.12.5 Review of Funding Policy

Funding a defined benefit pension plan requires a long-term horizon. Assumptions and inputs into the policy should focus on long-term trends, not year –to-year shifts in the economic or non-economic environments. Generally, assumptions or inputs should be evaluated and changed if long-term economic or noneconomic inputs have fundamentally changed or are no longer reasonable. As such, the City will review this policy at least every five (5) years to determine if changes to this policy are needed to ensure adequate resources are being accumulated in the Oakbrook Terrace Police Pension Fund. The City reserves the right to make changes to this policy at any time if it is deemed appropriate.

SECTION 11.13 WIRE TRANSFER POLICY

Authorized wire transfers may only be made by Amy Marrero, City Administrator. In Amy’s absence, Jen Haug, Finance Coordinator, may perform wire transfers between City bank accounts at Harris Bank. Each month the City wires the employee portion of the police pension contribution to the Police Pension Harris bank account. Outside wire transfers to non-City bank accounts may be performed by the Mayor and City Administrator only.

SECTION 11.14 FIVE-YEAR FORECAST

The City will compose a Five-Year forecast to project the City’s financial condition beyond the operating budget year. The Five-Year forecast will be prepared based upon the current level of services. The Five-Year forecast will be presented to the City Council during the budget meetings and will be included in the annual budget document. The Five-Year forecast will identify possible deficits before they transpire so practical steps may be taken to correct future financial challenges. A comparison of actuals versus projections will also be evaluated as part of the five-year forecast.

SECTION 11.15 PURCHASING GUIDELINES (INCLUDED IN CHAPTER 30, SECTION 65 OF THE MUNICIPAL CODE)

It is the purpose of this subchapter to assure that all services, materials, equipment, labor, supplies, and personal property are purchased in a manner to assure the best possible price and quality services, materials, equipment, labor, supplies and personal property, giving due consideration to the efficient operation of the city and the costs of administration of any established procedures. This subchapter shall be construed and interpreted in a manner consistent with the various statutes of the state as they may relate to the procurement of services or personal property by the city or, if different procedures are establishes by the city, in a manner consistent with such procedures. In the event that a specific Illinois statute governs the manner of procurement, and preempts the exercise of home rule authority pursuant to the Illinois Constitution, then the specific requirements of the Illinois statute shall govern over any inconsistent provisions of this subchapter.

11.15.1 Bid Procedures.

(A) Generally. If not included in this subchapter, the office of the City Administrator shall prescribe the requirements to be met whenever competitive bidding is utilized or proposals are solicited or requested. In any instance where the procurement is exempt by virtue of the provisions of this subchapter or Illinois statute, the procurement shall be accomplished in a manner that will be most advantageous to the city, giving due consideration to the cost of and quality of goods and services, the ability of the vendor to perform, or other relevant factors. If not included in this subchapter, the office of the City Administrator may also prescribe the procedures by which competitive bids or proposals for any specific procurement shall be received, the time limit for receiving such bids or proposals, and the procedure by which bids or proposals shall be opened, accepted,

and examined, and by which recommendations for the acceptance or rejection of bids or proposals shall be made to the corporate authorities.

(B) Competitive bidding. When competitive bidding is required or proposals for goods or services, other than professional services, are solicited from vendors, the bid or proposal shall be disqualified from consideration unless the bid is submitted to the city in a sealed envelope in accordance with the provisions of this section. The exterior of the envelope shall contain only the following information: the name, address and responsible contact information, as necessary, of the bidder or vendor making the proposal. If the city collects a bid or proposal that is not sealed or for which the required information is not clearly noted on the outside of the bid, such bid or proposal will be immediately disqualified, and returned unopened to the bidder, if feasible. If a bid or proposal is properly received by the office of the City Administrator, the individual accepting the bid or proposal shall note the date and time that the bid was received and sign his or her name. All bids or proposals shall be kept in a secure location in an office designated by the City Administrator.

(C) Holding and returning bids. Bids or proposals shall not be unsealed and examined until the date and time specified for opening, provided, that prior to the bid or proposal opening, the bidder or vendor making the proposal shall be entitled to withdraw the bid or proposal. If such a request to withdraw is made in writing to the office of the City Administrator, the City Administrator or a designee shall direct that the bid or proposal be returned to the bidder or vendor and notify the department head involved in the procurement of such returned bid or proposal. Once bids or proposals are opened, they may not be withdrawn except upon the approval of the City Council.

11.15.2 Security Deposits for Bids.

(A) On all contracts and purchases, not including professional services, wherein competitive bidding procedures are utilized, if security deposits are required of the bidders, a security deposit, in a form and substance acceptable to the city, of 10% of the actual bid shall be required.

(B) The 10% security deposit designated in division (A) herein shall be in the form of a bank cashier's check, certified check or bank draft payable to the city; provided, however, that if state law allows the bidder or vendor to submit a bid bond or letter of credit for the 10% security deposit in lieu of a cashier's or certified check, then a bid bond with surety or letter of credit may be furnished to the city by the bidder or vendor. The bid bond or security deposit shall be returned to any unsuccessful bidder when a contract has been awarded and signed or all bids have been rejected.

11.15.3 Purchasing Procedures.

Formal competitive bidding, with advertisement, shall not be required for certain purchases specified in this section, provided that any special purchasing procedures designated below shall be followed:

(A) Purchases less than \$5,000 may be authorized by the department head of each department, provided that purchase orders shall be required for purchases of \$2,500 or more and shall be submitted with a minimum of three verbal quotes to be listed on the purchase order itself.

(B) Purchases of at least \$5,000, but less than \$20,000, must be accompanied by a purchase order and may be authorized by a department head but must also be approved by the City Administrator or, in the absence of the City Administrator, the Mayor. In addition, with the exception of a professional services contract, such

purchase order shall meet the soliciting requirements of § 30.69(C) and be submitted with a minimum of three written quotes directly from the vendors.

(C) Any purchase order or contract for goods and services, but not including professional services, of \$20,000 or more shall be let by competitive bidding as provided in § 30.69(A), and shall require presentation to and approval by a majority of the corporate authorities.

(D) Individual purchase orders for the bulk purchase of gasoline and/or diesel fuel for use in city vehicles may be authorized by the Public Services Director, with the approval of the City Administrator, in any amount regardless of whether the total of such individual purchase orders exceeds \$20,000 during any one fiscal year, as long as the purchase complies with § 30.70(A)(3) of this subchapter.

(E) No official, officer or employee may circumvent the limitations of this subchapter by means of "string purchasing" or similar devices.

(F) All purchase orders shall first be submitted to the Finance Department for verification that sufficient funds remain within the approved budget for the issuance of the purchase order. A purchase order may be signed by a department head and then presented to any other individual(s) whose approval is required only after verification that the proposed expenditure has been budgeted and that adequate amounts remain within the line item account. Proposed purchase orders submitted to the Finance Department shall contain the budgeted amount of the prescribed line item account a description of the goods or services, unit cost, quantity, total cost, and such other information as the Finance Department may require.

(G) All purchase orders shall be obtained from the Finance Department and shall be pre-numbered, and proper inventory of same shall be kept by the Finance Department.

(H) Upon issuance of the purchase order, it shall be distributed as follows: original to the vendor, one copy to the Finance Department, and one copy to the requesting department.

(I) All department heads are encouraged to use open purchase orders when dealing with certain vendors with whom the city conducts a significant level of business during any given fiscal year, subject to the approval requirements for purchase orders as established in this section.

(J) All vendor invoices shall be submitted to the Finance Department for payment.

(K) All vendor invoices in the amount of \$2,500 or more shall be submitted to the Finance Department for payment and shall contain a copy of the purchase order and some or all of the following:

- (1) Receipts, receiving tickets, or other evidence of purchase, if appropriate;
- (2) Copy of the bid, contract or other document, if appropriate (only upon first payment if multiple payments are expected);
- (3) Usual and customary documents for the transaction (lien waivers, engineer's or architect's certificates, and the like), if appropriate; and
- (4) Bills of lading, shipping invoices, freight bills, as appropriate.

11.15.4 Bidding Procedures and Requirements.

(A) Except for purchase orders or contracts for professional services, and except for purchases authorized under § 30.68(D) of this subchapter, all purchase orders or contracts for goods and services involving amounts in excess of \$20,000 or more, made by or on behalf of the city, shall be let by competitive bidding after advertisement, to the lowest responsive and responsible bidder.

(B) The sale of all real property and personal property valued over \$20,000 made by or on behalf of the city, shall be let by competitive bidding after advertisement, to the highest responsible bidder.

(C) Except for purchase orders or contracts for professional services, all purchase orders or contracts for goods and services involving amounts of \$5,000 or more, but less than \$20,000, made by or on behalf of the city, shall be let in the open market through a solicitation by mail, telephone, facsimile machine, or e-mail, or otherwise to insure the best interest of the public.

(D) Except for purchases authorized under § 30.68(D) of this subchapter, all individual purchase orders or contracts for the bulk purchase of gasoline and/or diesel fuel for use in city vehicles involving amounts in excess of \$5,000, but less than \$20,000, and made by or on behalf of the city, shall be let in the open market, through a solicitation by mail, telephone, facsimile machine, or e-mail, or otherwise, to insure the best interest of the public.

(Ord. 09-54, passed 4-27-10)

11.15.5 Exemptions from Bidding Requirements.

(A) The following purchases are exempt from the requirements set forth in this subchapter of open and competitive bidding:

(1) Purchase contracts for professional services, which by their nature are not adaptable to award by competitive bidding. Such contracts shall include, but not be limited to, contracts for the services of individuals possessing a high degree of professional skill, such as attorneys, architects, engineers or land surveyors. The requirements to be met and the means and methods to be used in procuring such professional services shall be determined by the City Administrator with the concurrence of the City Council, and the requirements of the Local Government Professional Services Selection Act (ILCS Ch. 50, Act 510, §§ 1 *et seq.*) shall not be applicable to the procurement of such services.

(2) Purchase contracts for supplies, materials, parts, or equipment, which are available only from a single source.

(3) All purchase orders or contracts for goods and services for which the price to be paid by the city has been established within one year preceding the letting of the proposed contract by the city, by open and competitive bidding through an intergovernmental group of municipalities or other local governments, or an agency of the federal, state or county governments.

(4) All purchase orders or contracts for goods or services for which the requirement of advertising for competitive bids is waived by a two-thirds majority vote of the corporate authorities then holding office, except in such instances where open and competitive bidding is required by Illinois statutes that preempt the exercise of home-rule authority.

(B) Nothing in this subchapter herein will serve to prevent the City Council from authorizing procurement from any federal, state or local governmental unit or agency thereof of any such materials, supplies, commodities or equipment as may be made available through the operation of any legislation heretofore or hereinafter enacted even if the procurement does not conform with the competitive bidding requirements of this chapter.

11.15.6 Emergency Exemptions from Advertisement Requirements.

In the event of an emergency or disaster affecting the public health or safety which is: (1) declared by the corporate authorities at a duly noticed or special emergency meeting, which declaration shall require the affirmative vote of a majority of the corporate authorities then holding office and shall set forth the nature of the danger to the public health or safety; or (2) proclaimed by the DuPage County Board Chairman in a "Proclamation of Emergency for DuPage County, Illinois;" or (3) proclaimed by the DuPage County Board Chairman in a "Proclamation of Disaster for DuPage County, Illinois"; or (4) proclaimed by the Mayor, the Mayor pro tem, City Administrator or Police Chief in the event of a local emergency or local disaster, then contracts may be let to the extent necessary to resolve such emergency without public advertisement or compliance with the provisions of this chapter.

11.15.7 Exemption for Employment Contracts.

Employment contracts or agreements in the municipal service shall not be subject to provisions of this subchapter.

11.15.8 Change Orders for Public Works Contracts.

(A) Monitoring of change orders. It is the policy of the city to monitor change orders as revisions to municipal contracts on a timely basis and report such change orders so that any required budgetary revisions can be affected and so that funding can be made available before invoices are processed.

(B) Approval of change orders for public works contracts. Change orders for public works contracts shall be approved only as follows:

(1) The Department Head or Consulting Engineer supervising the public works contract shall submit the change order, together with an explanation of the reason for the change order, to the City Administrator for review.

(2) The City Administrator may approve increases in public works construction and engineering contracts due to change orders, not to exceed in total 10% of the awarded contract amount without City Council approval subject to the following conditions:

(a) No single change order may exceed \$10,000 without City Council approval, and any single change order which exceeds \$10,000 shall be approved only after a written determination that:

(i) the circumstances said to necessitate the change were not reasonably foreseeable at the time the contract was signed;

(ii) the change is germane to the original contract as signed; or

iii) the change order is in the best interest of the city and is authorized by law. The written change order and the written determination shall be preserved in the contract file, which shall be open to the public for inspection.

(b) Any series of change orders, which authorizes an increase in the cost of the public works contract by a total of \$10,000 or more shall be approved only after the City Administrator makes a determination in writing as provided in division (B)(2)(a) of this section. The written change order and the written determination shall be preserved in the contract file, which shall be open to the public for inspection.

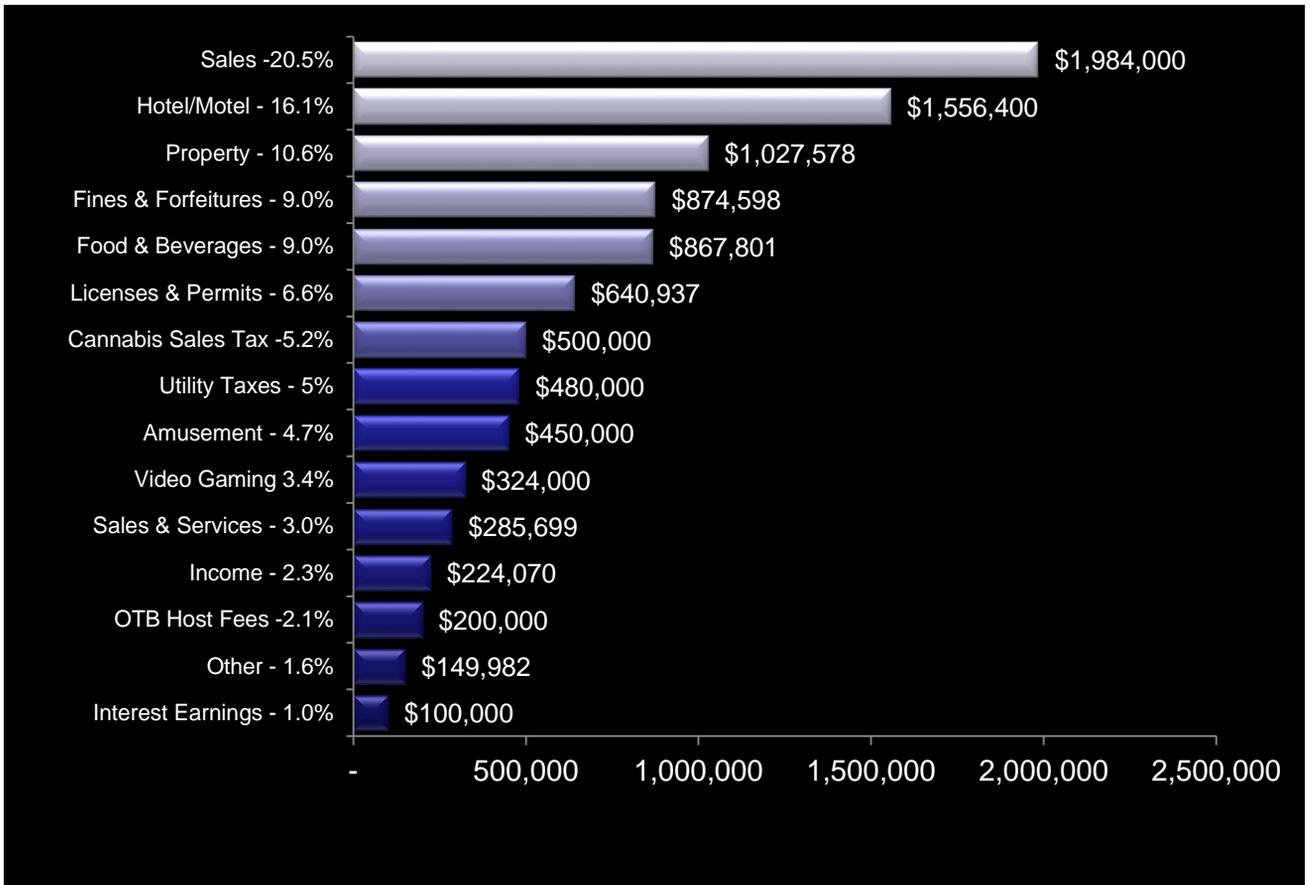
(3) All change orders resulting in increases in public works contracts, which exceed a total of 10% of the awarded contract amount, shall be submitted by the City Administrator to the City Council for approval.

(4) Any proposed change orders resulting in increases in public works contracts, which would exceed a total of 50% of the original awarded contract price if approved, are not allowed. That portion of the proposed change to the original awarded contract work must be re-bid according to the bidding procedures set forth in this subchapter.

(C) Requirement to report change orders to public works contracts. Regardless of the amount, the City Administrator shall report all approvals of change orders, which increase the cost of public works construction and engineering contracts to the City Council, in writing, at the earliest possible time but in any event not later than the next regularly scheduled City Council meeting.

FY 2021

Revenue Sources – General Fund



Sales taxes are projected at \$1.9 million and comprise 20.5% of total revenues. Hotel taxes represent the City's second largest revenues sources at 16% with \$1.56 million expected for FY 2021. Total estimated revenues for FY 2021 is \$9,665,065.

**CITY OF OAKBROOK TERRACE
CORPORATE FUND REVENUE
2020/2021 BUDGET**

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% of Total
Taxes	\$ 3,490,301	\$ 3,434,246	\$ 3,327,862	\$ 3,540,245	\$ 3,567,335	\$ 3,567,335	36.9%
Taxes Collected by OBТ	\$ 2,624,694	\$ 2,741,485	\$ 2,720,440	\$ 2,663,800	\$ 4,133,862	\$ 4,133,862	42.8%
Licenses & Permits	\$ 648,727	\$ 720,843	\$ 728,895	\$ 640,237	\$ 640,937	\$ 640,937	6.6%
Fines & Forfeitures	\$ 4,031,125	\$ 5,598,347	\$ 5,154,300	\$ 4,989,818	\$ 874,598	\$ 874,598	9.0%
Sales & Service	\$ 255,661	\$ 270,152	\$ 267,498	\$ 263,370	\$ 285,699	\$ 285,699	3.0%
Miscellaneous Revenue	\$ 134,222	\$ 238,302	\$ 252,680	\$ 240,208	\$ 162,634	\$ 162,634	1.7%
CORPORATE FUND TOTAL	\$ 11,184,731	\$ 13,003,375	\$ 12,451,675	\$ 12,337,679	\$ 9,665,065	\$ 9,665,065	100.0%

Taxes							
3015 - Police Pen. Prop. Taxes	\$ 951,271	\$ 980,370	\$ 1,005,214	\$ 1,004,436	\$ 1,027,578	\$ 1,027,578	10.6%
3020 - Sales Taxes	\$ 1,766,356	\$ 1,869,711	\$ 1,785,000	\$ 1,984,000	\$ 1,984,000	\$ 1,984,000	20.5%
3025 - Use Tax	\$ 56,433	\$ 66,020	\$ 67,648	\$ 71,809	\$ 75,757	\$ 75,757	0.8%
3029 - Electric Utility Tax	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
3030 - Telecom Tax	\$ 566,241	\$ 518,145	\$ 470,000	\$ 480,000	\$ 480,000	\$ 480,000	5.0%
TOTAL	\$ 3,490,301	\$ 3,434,246	\$ 3,327,862	\$ 3,540,245	\$ 3,567,335	\$ 3,567,335	36.9%

Taxes Collected By OBТ							
3110 - Income Tax	\$ 207,702	\$ 220,636	\$ 215,001	\$ 228,872	\$ 224,070	\$ 224,070	2.3%
3120 - Replacement Tax	\$ 2,868	\$ 3,046	\$ 3,084	\$ 3,893	\$ 3,484	\$ 3,484	0.0%
3121 - Cannabis Excise Tax	\$ -	\$ -	\$ -	\$ 277	\$ 1,707	\$ 1,707	0.0%
3130 - Road & Bridge Tax	\$ 4,097	\$ 6,655	\$ 6,655	\$ 6,358	\$ 6,400	\$ 6,400	0.1%
3140 - Amusement Tax	\$ 323,998	\$ 477,411	\$ 423,200	\$ 450,000	\$ 450,000	\$ 450,000	4.7%
3145 - Video Gaming	\$ 227,956	\$ 262,725	\$ 282,000	\$ 318,000	\$ 324,000	\$ 324,000	3.4%
3150 - OTB Tax	\$ 244,216	\$ 208,519	\$ 204,000	\$ 200,000	\$ 200,000	\$ 200,000	2.1%
3151 - Sports Betting Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
3160 - Hotel/Motel Tax	\$ 1,527,946	\$ 1,484,271	\$ 1,503,500	\$ 1,384,000	\$ 1,484,000	\$ 1,484,000	15.4%
3160-01 Hotel Online Taxes	\$ 30,518	\$ 29,151	\$ 27,900	\$ 30,800	\$ 30,800	\$ 30,800	0.3%
3161 - Hotel/Motel Extended	\$ 55,393	\$ 49,071	\$ 55,100	\$ 41,600	\$ 41,600	\$ 41,600	0.4%
3170 - Cannabis Sales Tax (City)	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	5.2%
3180 - Food & Beverage Tax	\$ -	\$ -	\$ -	\$ -	\$ 867,801	\$ 867,801	9.0%
TOTAL	\$ 2,624,694	\$ 2,741,485	\$ 2,720,440	\$ 2,663,800	\$ 4,133,862	\$ 4,133,862	42.8%

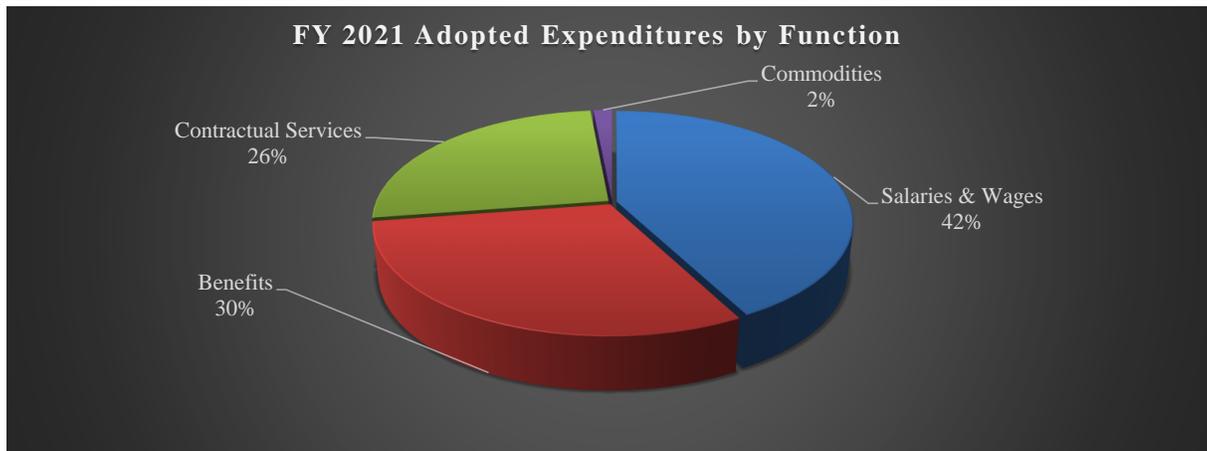
Licenses & Permits							
3210 - Liquor License	\$ 92,513	\$ 105,840	\$ 97,820	\$ 112,037	\$ 103,037	\$ 103,037	1.1%
3220 - Business Licenses	\$ 126,253	\$ 122,807	\$ 121,000	\$ 136,000	\$ 136,000	\$ 136,000	1.4%
3221 - Massage Licenses	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
3222 - Bus. Registration Fee	\$ 4,825	\$ 5,100	\$ 4,825	\$ 5,200	\$ 5,200	\$ 5,200	0.1%
3223 - Contractor Reg Fee	\$ 20,975	\$ 22,000	\$ 21,850	\$ 22,000	\$ 22,000	\$ 22,000	0.2%
3225 - Video Gaming License	\$ 54,350	\$ 63,875	\$ 81,600	\$ 82,000	\$ 91,700	\$ 91,700	0.9%
3230 - Other Licenses	\$ 16,725	\$ 20,025	\$ 17,000	\$ 20,000	\$ 20,000	\$ 20,000	0.2%
3240 - Franchise Fees	\$ 78,772	\$ 77,757	\$ 77,800	\$ 76,000	\$ 76,000	\$ 76,000	0.8%
3310 - Building Permits	\$ 252,314	\$ 301,439	\$ 305,000	\$ 185,000	\$ 185,000	\$ 185,000	1.9%
TOTAL	\$ 648,727	\$ 720,843	\$ 728,895	\$ 640,237	\$ 640,937	\$ 640,937	6.6%

**CITY OF OAKBROOK TERRACE
CORPORATE FUND REVENUE
2020/2021 BUDGET**

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% of Total
Fines & Forfeitures							
3410 - Tickets	\$ 10,718	\$ 13,181	\$ 9,000	\$ 13,000	\$ 13,000	\$ 13,000	0.1%
3415 - Towing Fees	\$ 41,000	\$ 27,500	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.3%
3416 -Traffic Light Enforcement Fines	\$ 3,855,775	\$ 5,430,503	\$ 5,000,000	\$ 4,828,118	\$ 743,298	\$ 743,298	7.7%
3420 - Court Fines	\$ 87,116	\$ 84,461	\$ 80,000	\$ 85,000	\$ 85,000	\$ 85,000	0.9%
3421 - Admin Adjud Fees	\$ 3,000	\$ 9,311	\$ 3,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
3422 - Business License Penalty	\$ 1,280	\$ 1,365	\$ 1,300	\$ 1,700	\$ 1,300	\$ 1,300	0.0%
3423 - E-Citation Tickets	\$ 1,014	\$ 965	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
3425 - DUI Tech Fees	\$ 31,222	\$ 31,061	\$ 30,000	\$ 30,000	\$ -	\$ -	0.0%
TOTAL	\$ 4,031,125	\$ 5,598,347	\$ 5,154,300	\$ 4,989,818	\$ 874,598	\$ 874,598	9.0%
Sales & Service							
3520 - Library Fees	\$ 3,474	\$ 3,374	\$ 3,400	\$ 3,100	\$ 3,100	\$ 3,100	0.0%
3525 - Rental Inspection Fees	\$ 19,000	\$ 5,250	\$ 11,500	\$ 11,500	\$ 11,250	\$ 11,250	0.1%
3530 - Zoning Fees	\$ 17,735	\$ 37,540	\$ 20,000	\$ 16,000	\$ 30,000	\$ 30,000	0.3%
3540 - Report Fees	\$ 1,720	\$ 2,158	\$ 1,700	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
3550 - Vehicle Seizures	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	0.0%
3560 - Charges for Services	\$ 4,395	\$ 5,726	\$ 4,000	\$ 3,200	\$ 3,200	\$ 3,200	0.0%
3561 - Digital Sign Fees	\$ 90,000	\$ 90,000	\$ 95,333	\$ 96,000	\$ 98,000	\$ 98,000	1.0%
3570 - Antenna Income	\$ 119,337	\$ 125,305	\$ 131,565	\$ 131,570	\$ 138,149	\$ 138,149	1.4%
TOTAL	\$ 255,661	\$ 270,152	\$ 267,498	\$ 263,370	\$ 285,699	\$ 285,699	3.0%
Miscellaneous Revenue							
3625 - Recreation Fees	\$ 790	\$ 565	\$ 600	\$ 600	\$ 600	\$ 600	0.0%
3650 - Interest Earnings	\$ 49,632	\$ 132,765	\$ 141,200	\$ 133,000	\$ 75,000	\$ 75,000	0.8%
3650-01 Restricted IMET Interest	\$ -	\$ -	\$ -	\$ 8,197	\$ -	\$ -	0.0%
3651 - Investment Income	\$ 14,921	\$ 55,251	\$ 50,000	\$ 59,000	\$ 25,000	\$ 25,000	0.3%
3660 - Misc Revenue	\$ 39,743	\$ 18,365	\$ 20,000	\$ 10,300	\$ 10,300	\$ 10,300	0.1%
3661 - July 4 Sponsor	\$ 21,700	\$ 22,300	\$ 22,300	\$ 20,000	\$ 30,000	\$ 30,000	0.3%
3663 - Dept. of Just. Vest	\$ 1,693	\$ 1,714	\$ 1,026	\$ 1,557	\$ 1,500	\$ 1,500	0.0%
3666 - IPRF Safety Grant	\$ 5,743	\$ 7,342	\$ 7,554	\$ 7,554	\$ 8,234	\$ 8,234	0.1%
3999 - Proceeds from Asset Disposal	\$ -	\$ -	\$ 10,000	\$ -	\$ 12,000	\$ 12,000	0.1%
TOTAL	\$ 134,222	\$ 238,302	\$ 252,680	\$ 240,208	\$ 162,634	\$ 162,634	1.7%
FUND TOTAL	\$ 11,184,731	\$ 13,003,375	\$ 12,451,675	\$ 12,337,679	\$ 9,665,065	\$ 9,665,065	100.0%

**Expenditures by Department/Function for
General Fund Operating Adopted Budget
2020-2021 Budget**

	Salaries & Wages	Other Personnel Benefits	Contractual Services	Commodities	Total	% of Total
Executive Management	\$ 399,352	\$ 117,264	\$ 438,430	\$ 9,700	\$ 964,747	10.3%
Police Department	2,796,947	2,451,454	425,460	73,458	5,747,319	61.2%
Building & Zoning	313,360	124,174	120,740	4,000	562,274	6.0%
Streets Division	295,673	109,958	167,097	51,250	623,978	6.6%
Tourism	-	-	167,163	-	167,163	1.8%
Police Commission	9,000	689	9,100	610	19,399	0.2%
Finance Department	145,159	41,172	351,190	4,000	541,521	5.8%
Economic Development	-	-	332,000	-	332,000	3.5%
Traffic Light Enforcement	12,622	1,045	422,126	-	435,793	4.6%
TOTAL	\$ 3,972,113	\$ 2,845,756	\$ 2,433,306	\$ 143,018	\$ 9,394,194	100%



Salaries & Other Personnel Benefits combined represent 72% of all expenditures for the General Fund's Adopted FY 2021 Budget.

HISTORICAL DATA BY FUNCTION

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Adopted 20/21	% Change from FY 2020 Est.
Salaries & Wages	\$ 3,422,985	\$ 3,749,473	\$ 4,119,669	\$ 3,879,062	\$ 3,972,113	2.4%
Other Personnel Benefits	2,166,593	2,379,656	2,788,790	2,714,784	2,845,756	4.8%
Contractual Services	3,162,000	3,745,303	4,293,890	4,183,779	2,433,306	-41.8%
Commodities	217,740	192,408	186,725	220,369	143,018	-35.1%
Capital Expenditures	14,445	36,989	41,000	4,519	-	-100.0%
TOTAL	\$ 8,983,763	\$ 10,103,830	\$ 11,430,074	\$ 11,002,513	\$ 9,394,194	-14.6%
Percentage Change (%)		12.5%	13.1%	8.9%	-14.6%	

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**

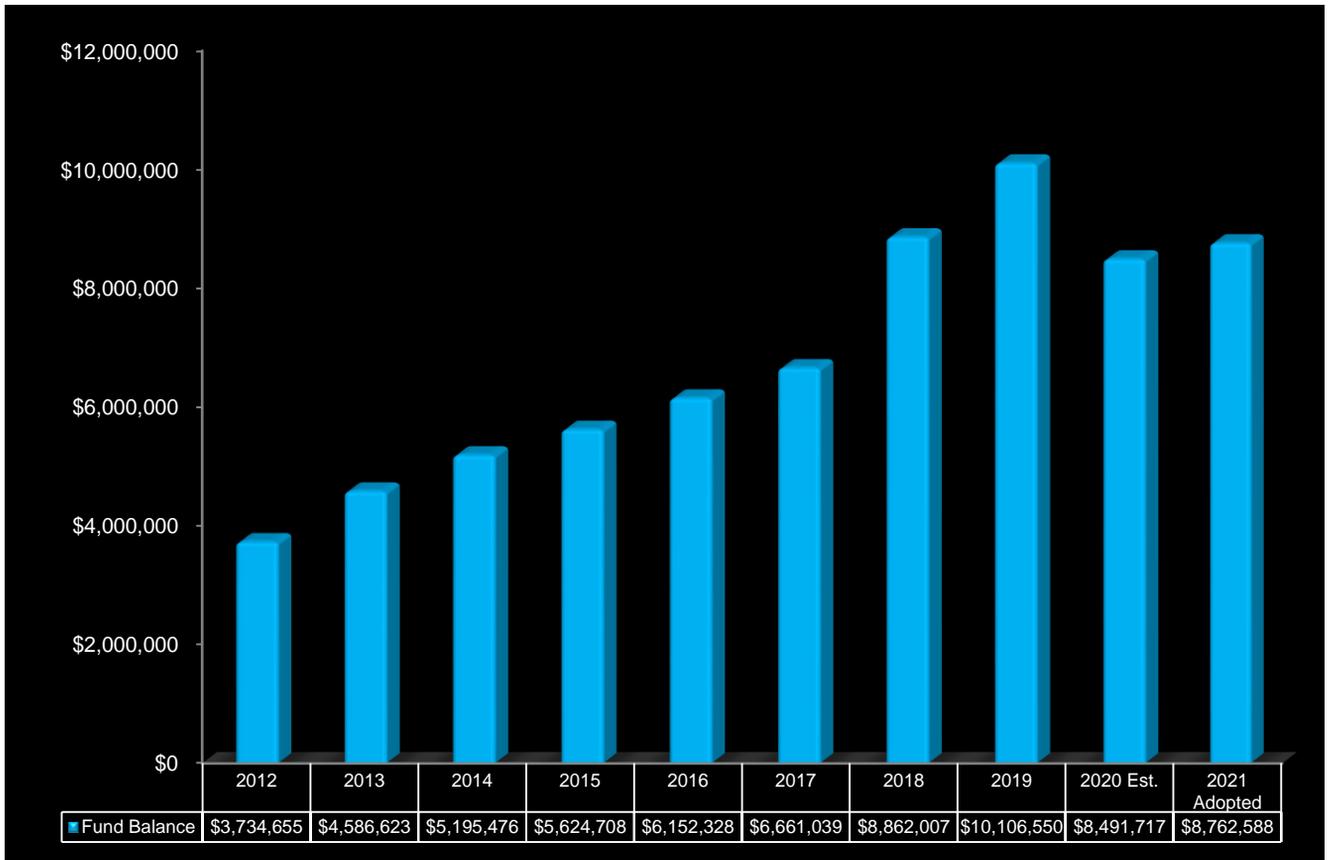
	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change from FY 20 Estimate
REVENUE							
Taxes	\$ 3,490,301	\$ 3,434,246	\$ 3,327,862	\$ 3,540,245	\$ 3,567,335	\$ 3,567,335	0.8%
Taxes Collected by OBT	2,624,694	2,741,485	2,720,440	2,663,800	4,133,862	4,133,862	55.2%
Licenses & Permits	648,727	720,843	728,895	640,237	640,937	640,937	0.1%
Fines & Forfeitures	4,031,125	5,598,347	5,154,300	4,989,818	874,598	874,598	-82.5%
Sales & Service	255,661	270,152	267,498	263,370	285,699	285,699	8.5%
Miscellaneous Revenues	134,222	238,302	252,680	240,208	162,634	162,634	-32.3%
TOTAL	\$ 11,184,731	\$ 13,003,373	\$ 12,451,675	\$ 12,337,679	\$ 9,665,065	\$ 9,665,065	-21.7%
EXPENDITURES							
Executive Management	\$ 963,384	\$ 914,434	\$ 986,328	\$ 954,754	\$ 964,747	\$ 964,747	1.0%
Police Department	4,652,433	5,039,835	5,684,274	5,394,407	5,747,319	5,747,319	6.5%
Building and Zoning	466,237	495,225	571,851	521,278	562,274	562,274	7.9%
Streets Division	550,486	590,082	755,911	667,544	623,978	623,978	-6.5%
Tourism	166,971	152,795	167,297	163,830	167,163	167,163	2.0%
Police Commission	5,265	17,838	17,974	19,304	19,399	19,399	0.5%
Finance	381,605	447,428	479,828	519,734	541,521	541,521	4.2%
Economic Development	187,622	191,369	330,000	298,000	332,000	332,000	11.4%
Traffic Light Enforcement	1,609,765	2,254,826	2,436,612	2,463,661	435,793	435,793	-82.3%
TOTAL	\$ 8,983,766	\$ 10,103,830	\$ 11,430,075	\$ 11,002,512	\$ 9,394,194	\$ 9,394,194	-14.6%
Excess(Deficiency) of Revenues over Expenditures	\$ 2,200,965	\$ 2,899,543	\$ 1,021,600	\$ 1,335,167	\$ 270,871	\$ 270,871	-79.7%
Other Financing Sources (Uses)							
Transfer To Water Fund to Pay-off 2010 Bonds		\$ (1,165,000)	\$ -	\$ -	\$ -	\$ -	-
Transfer to Water Fund to Establish a Capital Replacement		\$ (500,000)	\$ -	\$ -	\$ -	\$ -	-
Proceeds from Capital Asset Disposal		\$ 10,000	\$ -	\$ -	\$ -	\$ -	-
Transfer To Business District To Pay-off 2010A & 2010B Bonds			\$ (2,950,000)	\$ (2,950,000)	\$ -	\$ -	-
Total Other Financing Sources (Uses)	\$ -	\$ (1,655,000)	\$ (2,950,000)	\$ (2,950,000)	\$ -	\$ -	-
Net Change In Fund Balances	\$ 2,200,965	\$ 1,244,543	\$ (1,928,400)	\$ (1,614,833)	\$ 270,871	\$ 270,871	
Balance Forward							
May 1	\$ 6,661,041	\$ 8,862,007	\$ 10,106,550	\$ 10,106,550	\$ 8,491,717	\$ 8,491,717	-16.0%
April 30	\$ 8,862,006	\$ 10,106,550	\$ 8,178,150	\$ 8,491,717	\$ 8,762,588	\$ 8,762,588	3.2%

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

FY 2019 - includes an unassigned fund balance of \$9,786,309

General Fund

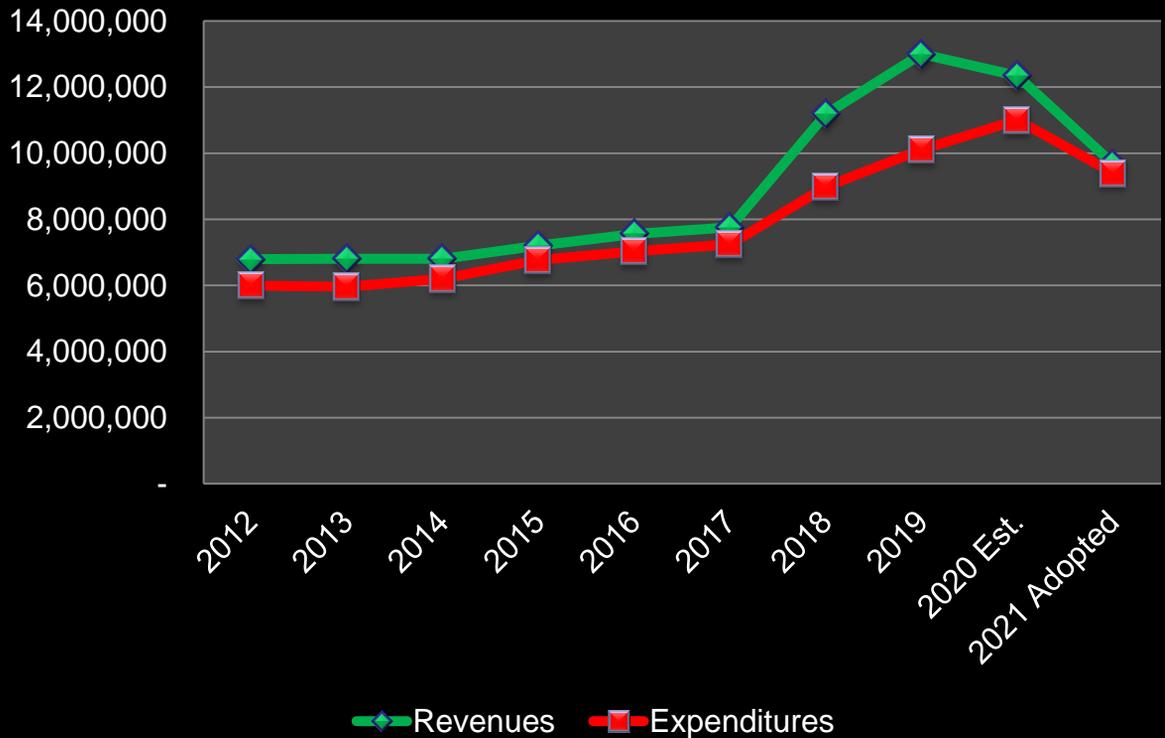
Fund Balance – Increase/Decrease from Prior Year



The FY 2019 General Fund’s fund balance increased 14% or \$1.2 million from FY 2018. The FY 2019 fund balance was \$10,106,550 and of this \$9,786,309 was unassigned meaning this amount was not restricted, committed, or assigned for another purpose. The FY 2020 fund balance is estimated at \$8,491,717, while the FY 2021 fund balance is estimated at \$8,762,588.

FY	Fund Balance	Surplus / Deficit	% Change
2012 Actual	3,734,655		
2013 Actual	4,586,623	851,968	22.8%
2014 Actual	5,195,476	608,853	13.3%
2015 Actual	5,624,708	429,232	8.3%
2016 Actual	6,152,328	527,620	9.4%
2017 Actual	6,661,039	508,711	8.3%
2018 Actual	8,862,007	2,200,968	33.0%
2019 Actual	10,106,550	1,244,543	14.0%
2020 Estimated	8,491,717	(1,614,833)	-16.0%
2021 Adopted	8,762,588	270,871	3.2%

General Fund Revenue and Expenditure History



Actual revenues exceeded expenditures FY 2012 through FY 2019. A surplus of \$2.89 million was achieved in FY 2019, which is the highest on record. FY 2020 is estimated to end with a \$1,335,167 surplus, while FY 2021 is projected to end with a \$270,871 surplus.

Fiscal Year	Revenues	Expenditures	Surplus (Deficit)
2012	6,795,546	5,994,689	800,857
2013	6,808,287	5,956,323	851,964
2014	6,807,648	6,198,793	608,855
2015	7,200,624	6,771,394	429,230
2016	7,555,747	7,028,127	527,620
2017	7,756,087	7,247,372	508,715
2018	11,184,731	8,983,766	2,200,965
2019	13,003,373	10,103,830	2,899,543
2020 Est.	12,337,679	11,002,512	1,335,167
2021 Adopted	9,665,065	9,394,194	270,871

**CITY OF OAKBROOK TERRACE
EXECUTIVE MANAGEMENT
2020/2021 BUDGET
01-01**

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Salaries & Wages	\$ 447,126	\$ 419,341	\$ 441,114	\$ 429,244	\$ 399,352	\$ 399,352	-9.5%	-7.0%
Other Personnel Benefits	\$ 129,903	\$ 127,423	\$ 139,664	\$ 123,990	\$ 117,264	\$ 117,264	-16.0%	-5.4%
Contractual Services	\$ 368,905	\$ 354,791	\$ 394,650	\$ 388,511	\$ 438,430	\$ 438,430	11.1%	12.8%
Commodities	\$ 17,450	\$ 12,880	\$ 10,900	\$ 13,010	\$ 9,700	\$ 9,700	-11.0%	-25.4%
DEPARTMENT TOTAL	\$ 963,384	\$ 914,434	\$ 986,328	\$ 954,754	\$ 964,747	\$ 964,747	-2.2%	1.0%

Salaries & Wages								
4110 - Full-time	\$ 329,785	\$ 303,904	\$ 315,235	\$ 315,235	\$ 319,086	\$ 319,086	1.2%	1.2%
4120 - Overtime	\$ -	\$ 152	\$ -	\$ 131	\$ 261	\$ 261	0.0%	100.0%
4130 - Part-time Regular	\$ 20,533	\$ 15,998	\$ 17,041	\$ 18,318	\$ 18,880	\$ 18,880	10.8%	3.1%
4140 - Part-time Other	\$ 85,000	\$ 82,500	\$ 91,000	\$ 79,250	\$ 44,000	\$ 44,000	-51.6%	-44.5%
4151 - Police - Special Events	\$ 3,253	\$ 6,123	\$ 6,307	\$ 5,245	\$ 5,500	\$ 5,500	-12.8%	4.9%
4155 - Public Srv - Special Events	\$ 4,396	\$ 5,022	\$ 5,173	\$ 5,035	\$ 5,200	\$ 5,200	0.5%	3.3%
4156 - Sick Pay Incentive	\$ 2,450	\$ 2,650	\$ 2,600	\$ 2,100	\$ 2,400	\$ 2,400	-7.7%	14.3%
4157 - Admin Special Events	\$ 1,710	\$ 2,990	\$ 3,033	\$ 3,205	\$ 3,300	\$ 3,300	8.8%	3.0%
4190 - Top of the Range Award	\$ -	\$ -	\$ 725	\$ 725	\$ 725	\$ 725	0.0%	0.0%
TOTAL	\$ 447,126	\$ 419,341	\$ 441,114	\$ 429,244	\$ 399,352	\$ 399,352	-9.5%	-7.0%

Other Personnel Benefits								
4510 - IMRF	\$ 44,542	\$ 39,414	\$ 35,195	\$ 36,465	\$ 40,698	\$ 40,698	15.6%	11.6%
4520 - FICA	\$ 31,704	\$ 29,832	\$ 32,645	\$ 31,645	\$ 29,296	\$ 29,296	-10.3%	-7.4%
4530 - Health Insurance	\$ 41,446	\$ 44,536	\$ 55,343	\$ 43,142	\$ 35,967	\$ 35,967	-35.0%	-16.6%
4531 - H.S.A. Contribution	\$ 8,175	\$ 9,550	\$ 12,000	\$ 8,475	\$ 7,400	\$ 7,400	-38.3%	-12.7%
4540 - Dental Insurance	\$ 2,813	\$ 2,114	\$ 2,498	\$ 2,018	\$ 1,730	\$ 1,730	-30.7%	-14.3%
4550 - Life Insurance	\$ 961	\$ 1,609	\$ 1,632	\$ 1,610	\$ 1,539	\$ 1,539	-5.7%	-4.4%
4570 - Unemployment Ins	\$ 261	\$ 368	\$ 352	\$ 635	\$ 635	\$ 635	80.4%	0.0%
TOTAL	\$ 129,903	\$ 127,423	\$ 139,664	\$ 123,990	\$ 117,264	\$ 117,264	-16.0%	-5.4%

Contractual Services								
5600 - Professional/Technical	\$ 1,487	\$ 391	\$ 2,000	\$ 2,500	\$ 3,000	\$ 3,000	50.0%	20.0%
5601 - Codification	\$ 4,261	\$ 4,517	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	0.0%	0.0%
5602 - Minute Transcription Svcs	\$ 2,212	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5603 - Lobbying Services	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5605 - Training/Conferences	\$ 128	\$ 220	\$ 300	\$ 1,000	\$ -	\$ -	-100.0%	-100.0%
5610 - Membership/Assoc Fees	\$ 7,213	\$ 5,232	\$ 7,400	\$ 5,500	\$ 6,100	\$ 6,100	-17.6%	10.9%
5615 - Meetings	\$ 1,028	\$ 874	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5625 - Terrace Leaves Newsletter	\$ 20,914	\$ 22,000	\$ 22,050	\$ 22,000	\$ 22,000	\$ 22,000	-0.2%	0.0%
5651 - Employee Assistance Program	\$ 345	\$ 345	\$ 350	\$ 350	\$ 350	\$ 350	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 240	\$ 401	\$ 350	\$ 420	\$ 420	\$ 420	20.0%	0.0%
5660 - Equipment Maint & Repair	\$ 2,383	\$ 1,601	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000	-20.0%	0.0%
5660-01 Equipment Service Agreement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5663 - Vehicle Maint. & Repair	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	-100.0%	0.0%
5665 - Telephone Service	\$ 4,024	\$ 4,059	\$ 4,200	\$ 4,400	\$ 4,500	\$ 4,500	7.1%	2.3%

**CITY OF OAKBROOK TERRACE
EXECUTIVE MANAGEMENT
2020/2021 BUDGET
01-01**

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Contractual Services Continued								
5668 - Communications	\$ 3,187	\$ 3,940	\$ 3,500	\$ 4,600	\$ 3,500	\$ 3,500	0.0%	-23.9%
5671 - General Legal Services	\$ 90,148	\$ 92,680	\$ 85,000	\$ 95,000	\$ 95,000	\$ 95,000	11.8%	0.0%
5672 - Prosecutions	\$ 61,513	\$ 61,732	\$ 65,000	\$ 59,500	\$ 65,000	\$ 65,000	0.0%	9.2%
5673 - Litigation	\$ 20,362	\$ -	\$ 30,000	\$ 1,000	\$ 30,000	\$ 30,000	0.0%	2900.0%
5673-01 Online Hotel Settlement	\$ 10,071	\$ 9,620	\$ 12,000	\$ 10,100	\$ 7,300	\$ 7,300	-39.2%	-27.7%
5674 - Labor Relations	\$ 22,897	\$ 25,972	\$ 30,000	\$ 60,000	\$ 60,000	\$ 60,000	100.0%	0.0%
5675 - Admin Hearing Services	\$ 4,721	\$ 4,389	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	0.0%
5677 - Contingency	\$ 5,958	\$ 9,311	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.0%	0.0%
5700 - Public Information	\$ 600	\$ 2,960	\$ 3,000	\$ 2,960	\$ 6,960	\$ 6,960	132.0%	135.1%
5780 - Special Events Programming	\$ 16,706	\$ 16,840	\$ 19,000	\$ 17,500	\$ 19,550	\$ 19,550	2.9%	11.7%
5781 - July 4th	\$ 68,992	\$ 69,689	\$ 71,700	\$ 69,381	\$ 77,450	\$ 77,450	8.0%	11.6%
5785 - Library Services	\$ 16,514	\$ 18,019	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%	0.0%
TOTAL	\$ 368,905	\$ 354,791	\$ 394,650	\$ 388,511	\$ 438,430	\$ 438,430	11.1%	12.8%
Commodities								
6110 - Books & Publications	\$ 581	\$ 1,010	\$ 600	\$ 600	\$ 600	\$ 600	0.0%	0.0%
6120 - Office Supplies	\$ 1,990	\$ 2,165	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
6125 - Office Furniture	\$ 2,265	\$ 2,375	\$ -	\$ 280	\$ -	\$ -	0.0%	-100.0%
6130 - Supplies	\$ 6,484	\$ 3,341	\$ 4,200	\$ 4,000	\$ 4,000	\$ 4,000	-4.8%	0.0%
6151 - Hardware	\$ 910	\$ 2,677	\$ 1,000	\$ -	\$ -	\$ -	-100.0%	0.0%
6165 - Recognition	\$ 2,599	\$ 783	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%
6170 - Postage	\$ 2,620	\$ 529	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	0.0%	0.0%
6190 - Non-capital equipment	\$ -	\$ -	\$ -	\$ 3,030	\$ -	\$ -	0.0%	-100.0%
TOTAL	\$ 17,450	\$ 12,880	\$ 10,900	\$ 13,010	\$ 9,700	\$ 9,700	-11.0%	-25.4%
TOTAL	\$ 963,384	\$ 914,434	\$ 986,328	\$ 954,754	\$ 964,747	\$ 964,747	-2.2%	1.0%

NARRATIVE REPORT

Department: Executive Management **Date:** January 2020
Activity: 01-01 **Prepared By:** Aileen Haslett

Object Number	Narrative	Adopted
4110	Full-Time	\$319,086
	The budgeted amount represents the salary for the City Administrator, the Assistant to the Mayor and City Administrator, and the Administrative Coordinator/Deputy Clerk.	
4130	Part-time Regular	\$18,880
	Budgeted amount represents the part-time salary for the Administrative/Finance Assistant. This position will work 650 hours in Executive Management. This line item also includes minute transcription services.	
4140	Part-time Other	\$44,000
	Budgeted amount includes the Mayor's annual salary of \$8,000; three (3) Aldermen annual salaries at the new rate of \$7,000 each and two (2) Aldermen annual salaries at the old rate of \$5,000 each and the Clerk's annual salary of \$5,000. The Mayor, Council, and Clerk salaries were adjusted through Ordinance No. 18-38 and become effective for each new term of office.	
4151	Police-Special Events	\$5,500
	Budgeted amount includes all salary related costs for the Police Department in regards to working the City's Special Events.	
4155	Public Services – Special Events	\$5,200
	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	\$2,400
	Requested amount funds the City's incentive program for all eligible employees.	
4157	Admin – Special Events	\$3,300
	Budgeted amount includes all salary related costs for the Administrative Department in regards to working the City's Special Events.	
4500	Other Personnel Benefits	\$117,264
	These benefits include IMRF, FICA, H.S.A. contributions, unemployment insurance, life insurance, and dental & health for eligible persons.	
5600	Professional/Technical	\$3,000
	Budgeted costs for professional services needed throughout the year.	
5601	Codification	\$4,800
	Annual fee to update the municipal code.	

NARRATIVE REPORT

Department: Executive Management **Date:** January 2020
Activity: 01-01 **Prepared By:** Aileen Haslett

Object Number	Narrative	Adopted
5610	Membership/Association Fees	\$6,100
	Membership in professional organizations for the City Administrator and the City including: International City/County Management Association (ICMA), Illinois Municipal League (IML), National Public Employers Labor Relations Association (NPELRA), Illinois City/County Management Association (ILCMA), West Central Municipal Conference (WCMC), DuPage Mayors and Managers (DMMC), Metropolitan Mayors Caucus, Chicago Metropolitan Agency for Planning (CMAP), Municipal Clerks, and Public Salary.com. The notary fees are also paid from this line item.	
5625	Terrace Leaves Newsletter	\$22,000
	Bi-monthly publication, printing and mailing preparation for the six (6) page <i>Terrace Leaves</i> at an estimated cost of \$3,225 each issue for a total of \$19,350, plus bulk mail cost of \$2,650.	
5660	Equipment Maintenance & Repair	\$2,000
	Department's share of copier machine use and maintenance, along with phone system repairs.	
5665	Telephone Service	\$4,500
	This figure is the calculated split between all City departments for telephone system charges.	
5668	Communications	\$3,500
	Budgeted amount is for the two (2) City Hall fax lines and cell phone service for the City Administrator, the Assistant To The Mayor and City Administrator, and the Administrative Coordinator / Deputy City Clerk.	
5671	General Legal Services	\$95,000
	Budgeted figure is for the fees from the Office of the City Attorney and any other general legal service costs.	
5672	Prosecutions	\$65,000
	The amount reflects both regular prosecutions and the in-house DUI prosecution of offenses which began in FY 2013.	
5673	Litigation	\$30,000
	Budget figure represents litigation services from the City Attorney and other legal firms assisting the City.	
5673-01	Online Hotel Lawsuit Attorney Fees	\$7,300
	In 2016 the City settled the lawsuit against the online hotels. The City compensates the legal firm who settled this case at 33% of the online hotel tax collections through December of 2020. The last payment for this is due December 31, 2020.	
5674	Labor Relations	\$60,000
	The amount reflects legal fees for human resources related issues.	

NARRATIVE REPORT

Department: Executive Management **Date:** January 2020
Activity: 01-01 **Prepared By:** Aileen Haslett

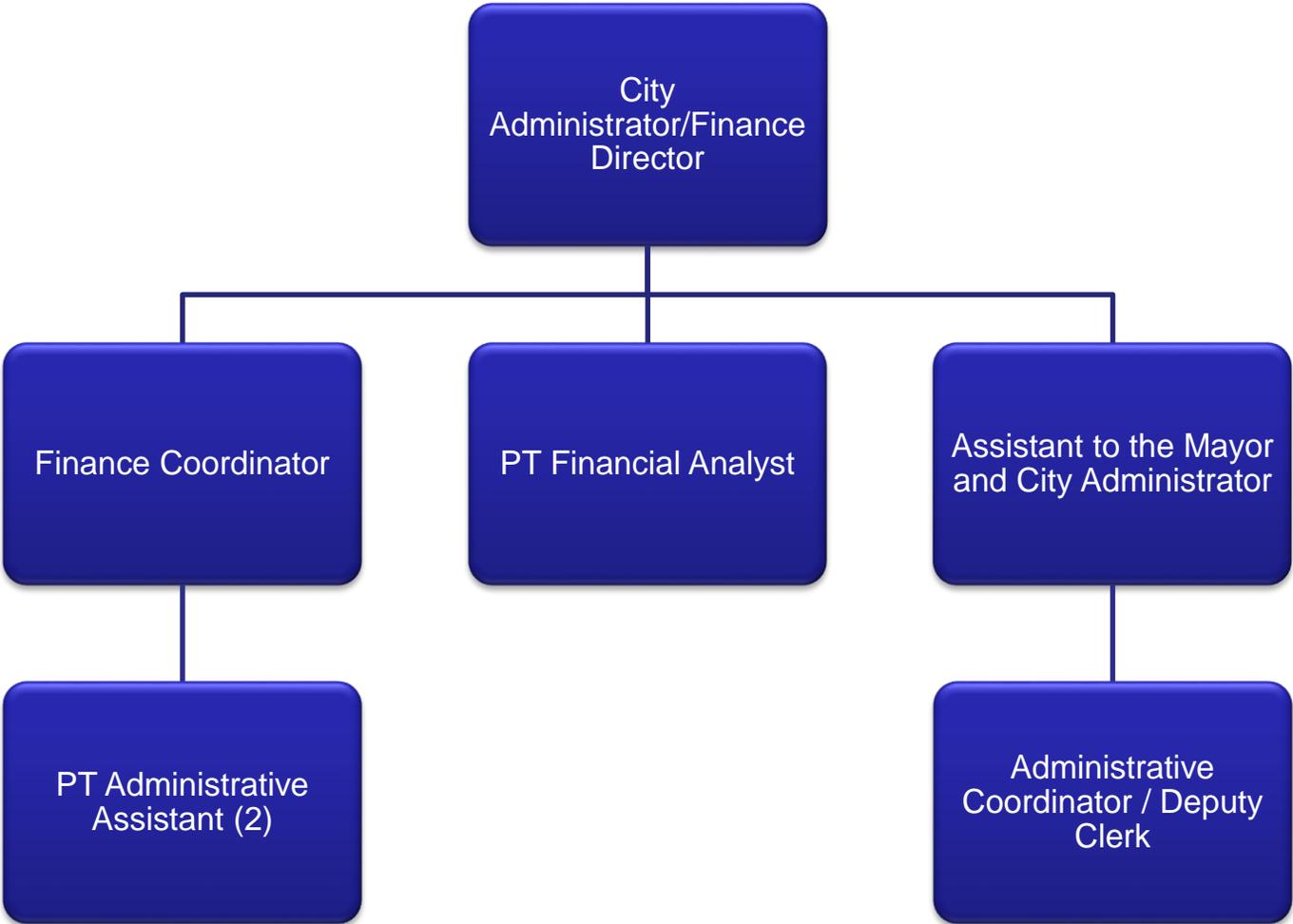
Object Number	Narrative	Adopted																										
5675	Administrative Hearing Services	\$5,000																										
	Fees provide for an administrative hearing officer required for violations related to the towing ordinance and the business and residential rental licensing program.																											
5677	Contingency	\$5,000																										
	This account is established as a contingency for unforeseen or emergency expenditures.																											
5700	Public Information	\$6,960																										
	Requested amount represents year three (3) of three (3) for the upgraded web hosting and design fees at \$2,960 per year. Also includes the publication and mailing of the Popular Annual Financial Report at \$4,000.																											
5780	Special Events Programming	\$19,550																										
	This budget provides funds for various holiday and special events that occur throughout the year including:																											
	<table border="0"> <tr> <td style="padding-left: 40px;">Fall Festival</td> <td align="right">\$2,000</td> </tr> <tr> <td style="padding-left: 40px;">Veterans Day Luncheon</td> <td align="right">1,500</td> </tr> <tr> <td style="padding-left: 40px;">Employee Gift Cards</td> <td align="right">1,300</td> </tr> <tr> <td style="padding-left: 40px;">Childrens Holiday Party</td> <td align="right">7,000</td> </tr> <tr> <td style="padding-left: 40px;">Staff Appreciation Dinner</td> <td align="right">6,000</td> </tr> <tr> <td style="padding-left: 40px;">Egg Hunt & Kite Fly</td> <td align="right">1,500</td> </tr> <tr> <td style="padding-left: 40px;">Garage Sale Signage (every other year)</td> <td align="right"><u>250</u></td> </tr> <tr> <td></td> <td align="right">\$19,550</td> </tr> </table>	Fall Festival	\$2,000	Veterans Day Luncheon	1,500	Employee Gift Cards	1,300	Childrens Holiday Party	7,000	Staff Appreciation Dinner	6,000	Egg Hunt & Kite Fly	1,500	Garage Sale Signage (every other year)	<u>250</u>		\$19,550											
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5781	July 4 th Programming	\$77,450																										
	<table border="0"> <tr> <td style="padding-left: 40px;">Fireworks (Year 1 of 3 Contract)</td> <td align="right">\$26,450</td> </tr> <tr> <td style="padding-left: 40px;">Rides</td> <td align="right">2,300</td> </tr> <tr> <td style="padding-left: 40px;">July 4th Parade</td> <td align="right">\$1,000</td> </tr> <tr> <td style="padding-left: 40px;">Catering</td> <td align="right">19,000</td> </tr> <tr> <td style="padding-left: 40px;">Production Costs</td> <td align="right">10,000</td> </tr> <tr> <td style="padding-left: 40px;">Table, Chair, & Tent Rental</td> <td align="right">4,500</td> </tr> <tr> <td style="padding-left: 40px;">Variety Artists</td> <td align="right">3,600</td> </tr> <tr> <td style="padding-left: 40px;">Band Fees</td> <td align="right">4,000</td> </tr> <tr> <td style="padding-left: 40px;">Golf Carts</td> <td align="right">2,000</td> </tr> <tr> <td style="padding-left: 40px;">July 4th Banners</td> <td align="right">700</td> </tr> <tr> <td style="padding-left: 40px;">Generator Rental</td> <td align="right">1,800</td> </tr> <tr> <td style="padding-left: 40px;">Miscellaneous Supplies</td> <td align="right"><u>2,100</u></td> </tr> <tr> <td></td> <td align="right">\$77,450</td> </tr> </table>	Fireworks (Year 1 of 3 Contract)	\$26,450	Rides	2,300	July 4 th Parade	\$1,000	Catering	19,000	Production Costs	10,000	Table, Chair, & Tent Rental	4,500	Variety Artists	3,600	Band Fees	4,000	Golf Carts	2,000	July 4th Banners	700	Generator Rental	1,800	Miscellaneous Supplies	<u>2,100</u>		\$77,450	
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	\$77,450																											
5785	Library Services	\$20,000																										
	Gross cost for Oakbrook Terrace residents to use the Villa Park Public Library. Household pays 20% of the library rate.																											

NARRATIVE REPORT

Department: Executive Management **Date:** January 2020
Activity: 01-01 **Prepared By:** Aileen Haslett

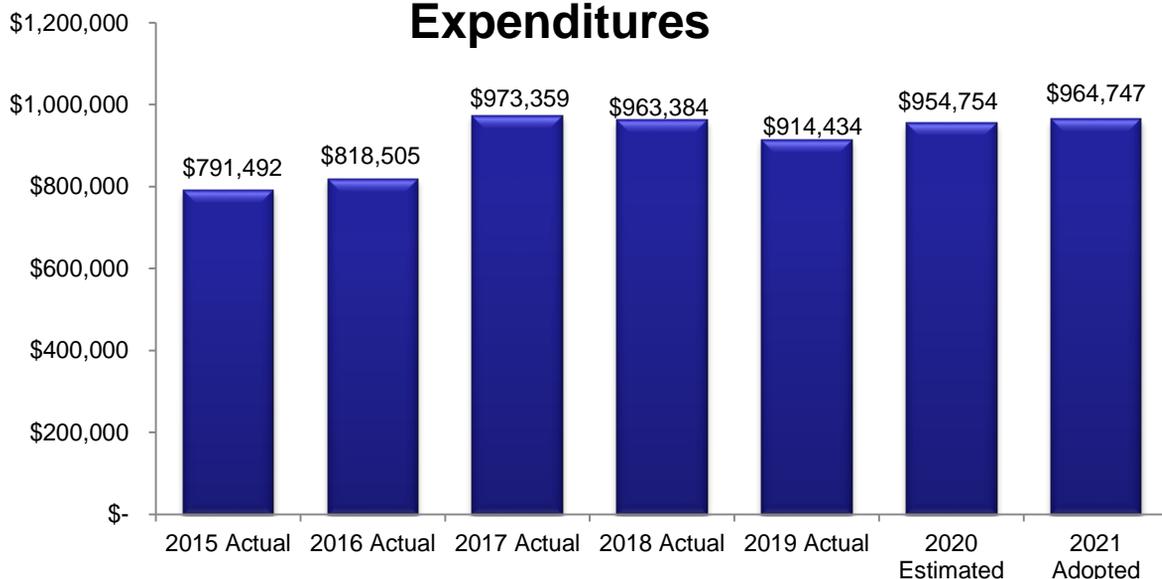
Object Number	Narrative	Adopted
6165	Recognition	\$1,500
	This line item funds employee career milestone awards, retirement plaques, and commemoration of events.	

Administration / Finance Departments
Organization Chart
Fiscal Year Ended April 30, 2021

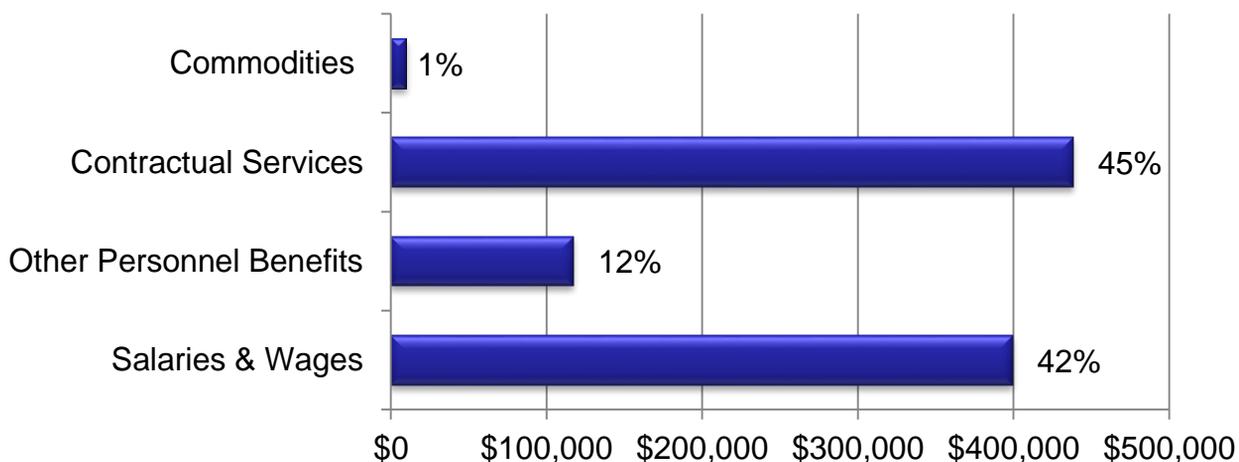


Executive Management

Executive Management Historical Expenditures



Salaries Represent 42% of Adopted Budget



The FY 2021 Executive Management budget decreased by \$21,582 or 2% less than the FY 2020 budget. The decrease is due to lower salaries, benefits, and commodity costs.

EXECUTIVE MANAGEMENT DEPARTMENT

MISSION STATEMENT

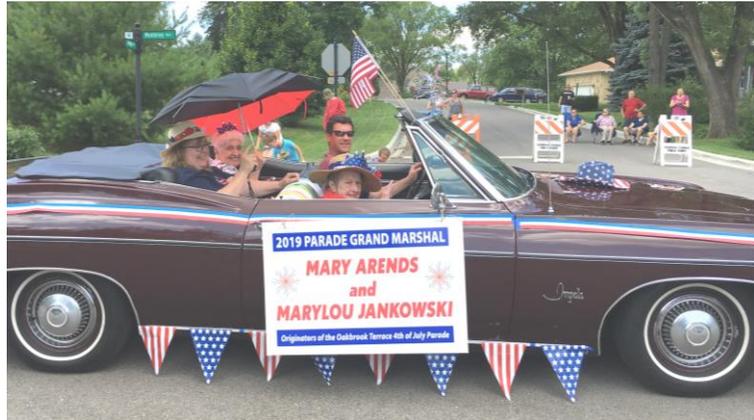
The Executive Management Department's mission is to provide the Mayor and City Council with the information needed to make policy decisions, manage staff in an efficient and cost-effective implementation of those policies, and to facilitate communication between the City government, its residents, and 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 2019-2020 ACCOMPLISHMENTS

1. Coordinated the July 4th festivities including: fireworks, picnic, raffle, concert, inflatables, and variety artists. Tickets received totaled 444 tickets compared to 562 last year. Received \$20,000 in corporate sponsorships for the July 4th activities. The July Fourth parade through the residential subdivision was brought back local resident Amy Biskup.



2. Continually updated the Council on the progress of the Goals and Objectives Plan.
3. Worked with developers to bring many new businesses to the City including: Poke Bros Restaurant, Kiddie Academy, Frankie's Deli, BP Amoco, Sabrina's,

Dance Hub, Eon Clinics, Smiles Hub, The Joint Chiropractic Center, VIP Café, AT&T Wireless, Remax Legends, and Tapicozza. - **Level 1 Goal #1.1**

4. Secured a multi-year contract with Melrose Pyrotechnics for the July 4th Firework show for 2020-2022. The annual cost is now \$26,450 up from the 2019 charge of \$23,000.
5. Staff secured the same pricing for the FY 20-21 health insurance renewal. Vision, dental, life, and health insurance held the line on their pricing for the new budget year.
6. Hosted the fourth annual fall festival with 51 participants.
7. Coordinated the Holiday Party with 95 children attending.
8. Organized the spring kite fly and egg hunt.
9. Published the City's newsletter, *Terrace Leaves*, six (6) times during the year.
10. Monitored the development of the Oakbrook Terrace Square Shopping Center-**Level 1 Goal #1.3.**
11. In August of 2019, the City Council updated the ordinance to allow six (6) gaming terminals per location, coinciding with updated State guidelines. Most businesses have added one (1) terminal. The City now has 14 active video gaming location licenses and 78 active machines.

FY 2020-2021 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 2020-2021 Budget Proposal

The Executive Management Department's Budget Proposal for FY 2020-21 is \$964,747. The table below details the major categories of the request as well as the changes from the current year estimate.

	Actual (FY2018-19)	Estimated (FY2019-20)	Change	%	Proposed (FY2020-21)	Change	%
Total	\$914,434	\$954,754	\$40,320	4.4%	\$964,747	\$9,993	1.0%
Salaries & Personal Benefits	\$546,764	\$553,234	\$6,470	1.2%	\$516,616	(\$36,618)	-6.6%
Contractual Services	\$354,791	\$388,511	\$33,720	9.5%	\$438,430	\$49,919	12.8%
Commodities	\$12,880	\$13,010	\$130	1.0%	\$9,700	(\$3,310)	-25.4%

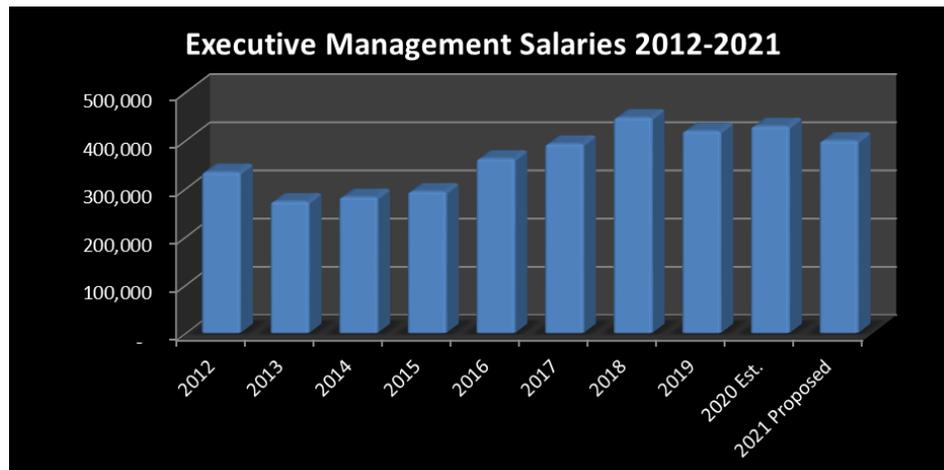
Salaries and Personal Benefits – Salaries and wages comprise 54% of the total budget. Salaries and wages are expected to decrease by \$36,618 over the current year estimate due to a personnel change.

Contractual Services – Contractual services comprise 45% of the Executive Management budget. Contractual services increased by \$49,919 or 12.8% over the current year due to an increase in legal fees.

Commodities – Commodities represent only 1% of the budget and are expected to decrease by \$3,310 from the current year.

	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
July 4th Sponsorship Revenue (FY)	\$ 17,000	\$ 17,000	\$ 21,950	\$ 19,550	\$ 18,750	\$ 16,750	\$ 21,700	\$ 22,300	\$ 20,000	\$ 175,000
Freedom of Information Of Information Act Responses (CY)	N/A	N/A	N/A	N/A	N/A	N/A	182	177	138	TBD
Ordinances Approved (CY)	64	66	77	76	59	41	55	64	TBD	
Resolutions Approved (CY)	26	29	14	34	19	17	19	15	TBD	

FY = Fiscal Year
CY = Calendar Year



	2012	2013	2014	2015	2016	2017	2018	2019	2020 Est.	2021 Proposed
Salaries	334,088	273,095	282,232	293,732	361,944	392,710	447,126	419,341	429,244	399,352

CITY OF OAKBROOK TERRACE
POLICE DEPARTMENT
2020/2021 BUDGET
01-02

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Salaries & Wages	\$ 2,344,822	\$ 2,543,758	\$ 2,787,846	\$ 2,590,330	\$ 2,796,947	\$ 2,796,947	0.3%	8.0%
Other Personnel Benefits	\$ 1,792,430	\$ 1,953,535	\$ 2,336,578	\$ 2,283,832	\$ 2,451,454	\$ 2,451,454	4.9%	7.3%
Contractual Services	\$ 372,965	\$ 400,734	\$ 434,275	\$ 384,570	\$ 425,460	\$ 425,460	-2.0%	10.6%
Commodities	\$ 127,769	\$ 104,819	\$ 84,575	\$ 131,156	\$ 73,458	\$ 73,458	-13.1%	-44.0%
Capital Expenditures	\$ 14,445	\$ 36,989	\$ 41,000	\$ 4,519	\$ -	\$ -	-100.0%	-100.0%
DEPARTMENT TOTAL	\$ 4,652,433	\$ 5,039,835	\$ 5,684,275	\$ 5,394,407	\$ 5,747,319	\$ 5,747,319	1.1%	6.5%

Salaries & Wages								
4110-01 - Full-time Administrative	\$ 367,160	\$ 420,827	\$ 562,131	\$ 513,533	\$ 551,921	\$ 551,921	-1.8%	7.5%
4110-02 - Full-time Sergeants	\$ 323,563	\$ 349,973	\$ 348,417	\$ 348,417	\$ 358,869	\$ 358,869	3.0%	3.0%
4110-03 - Full-time Patrol Officers	\$ 1,106,526	\$ 1,183,626	\$ 1,246,434	\$ 1,060,000	\$ 1,306,913	\$ 1,306,913	4.9%	23.3%
4110-04 - Full-time Investigations	\$ 196,208	\$ 215,601	\$ 204,687	\$ 196,000	\$ 213,237	\$ 213,237	4.2%	8.8%
4111-02 - Court Stand-by Sgts	\$ 310	\$ 761	\$ 1,500	\$ -	\$ 1,000	\$ 1,000	-33.3%	0.0%
4111-03 - Court Stand-by Patrol	\$ 3,552	\$ 2,589	\$ 5,000	\$ 1,700	\$ 2,000	\$ 2,000	-60.0%	17.6%
4111-04 - Court Stand-by Invest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
4120-01 - Overtime Administrative	\$ 6,242	\$ 18,564	\$ 19,650	\$ 24,000	\$ 8,500	\$ 8,500	-56.7%	-64.6%
4120-02 - Overtime Sergeants	\$ 25,790	\$ 29,831	\$ 30,000	\$ 53,000	\$ 30,000	\$ 30,000	0.0%	-43.4%
4120-03 - Overtime Patrol Officers	\$ 88,047	\$ 123,270	\$ 110,000	\$ 174,000	\$ 110,000	\$ 110,000	0.0%	-36.8%
4120-04 - Overtime Investigations	\$ 9,253	\$ 9,380	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	-33.3%	0.0%
4130 - Part-time Regular	\$ 95,729	\$ 66,416	\$ 58,283	\$ 75,000	\$ 57,923	\$ 57,923	-0.6%	-22.8%
4150-02 - Court Time Sergeants	\$ 3,405	\$ 4,304	\$ 5,000	\$ 3,100	\$ 4,000	\$ 4,000	-20.0%	29.0%
4150-03 - Court Time Patrol Off.	\$ 51,282	\$ 45,413	\$ 60,000	\$ 40,000	\$ 48,000	\$ 48,000	-20.0%	20.0%
4150-04 - Court Time Investigations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
4160-02 - Holiday Pay Sergeants	\$ 13,468	\$ 13,993	\$ 16,862	\$ 16,862	\$ 17,483	\$ 17,483	3.7%	3.7%
4160-03 - Holiday Pay Patrol Off.	\$ 34,612	\$ 37,914	\$ 46,786	\$ 44,520	\$ 45,260	\$ 45,260	-3.3%	1.7%
4160-04 - Holiday Pay Investigations	\$ 8,219	\$ 6,901	\$ 8,475	\$ 10,512	\$ 10,998	\$ 10,998	29.8%	4.6%
4170-01 - Vacation Buy Back Admin	\$ 3,874	\$ 6,652	\$ 6,355	\$ 4,437	\$ 5,030	\$ 5,030	-20.8%	13.4%
4170-02 - Vacation Buy Back Sgts	\$ 2,108	\$ -	\$ 2,233	\$ 2,233	\$ 2,300	\$ 2,300	3.0%	3.0%
4170-03 - Vacation Buy Back Patrol	\$ 1,760	\$ 3,707	\$ 3,809	\$ 9,523	\$ 5,885	\$ 5,885	54.5%	-38.2%
4170-04 - Vacation Buy Back Invest	\$ 3,714	\$ 4,037	\$ 3,936	\$ -	\$ 4,135	\$ 4,135	5.1%	0.0%
4171 - Sick Leave Buyback	\$ -	\$ -	\$ 29,794	\$ -	\$ -	\$ -	-100.0%	0.0%
4190 - Top of the Range Award	\$ -	\$ -	\$ 3,493	\$ 3,493	\$ 3,493	\$ 3,493	0.0%	0.0%
TOTAL	\$ 2,344,822	\$ 2,543,758	\$ 2,787,846	\$ 2,590,330	\$ 2,796,947	\$ 2,796,947	0.3%	8.0%

Other Personnel Benefits								
4510 - IMRF	\$ 51,422	\$ 51,107	\$ 45,652	\$ 45,823	\$ 47,955	\$ 47,955	5.0%	4.7%
4520-01 - FICA Administrative	\$ 35,065	\$ 36,936	\$ 49,733	\$ 43,887	\$ 47,955	\$ 47,955	-3.6%	9.3%
4520-02 - FICA Sergeants	\$ 27,011	\$ 28,993	\$ 32,137	\$ 32,406	\$ 31,644	\$ 31,644	-1.5%	-2.4%
4520-03 - FICA Patrol Officers	\$ 93,774	\$ 101,557	\$ 113,659	\$ 101,725	\$ 116,131	\$ 116,131	2.2%	14.2%
4520-04 - FICA Investigations	\$ 15,923	\$ 17,729	\$ 17,756	\$ 16,563	\$ 18,235	\$ 18,235	2.7%	10.1%
4530-01 - Health Ins. Administrative	\$ 67,401	\$ 97,348	\$ 109,646	\$ 107,679	\$ 114,618	\$ 114,618	4.5%	6.4%
4531-01 - H.S.A. Contrib. Admin.	\$ 13,825	\$ 19,667	\$ 21,300	\$ 21,750	\$ 22,200	\$ 22,200	4.2%	2.1%
4531-02 - H.S.A. Contrib. Union	\$ 71,150	\$ 72,575	\$ 81,750	\$ 80,025	\$ 82,950	\$ 82,950	1.5%	3.7%
4535-02 - Health/Dental Sergeants	\$ 76,159	\$ 81,539	\$ 82,221	\$ 82,221	\$ 83,892	\$ 83,892	2.0%	2.0%
4535-03 - Health/Dental Patrol	\$ 256,006	\$ 281,849	\$ 340,878	\$ 308,299	\$ 328,558	\$ 328,558	-3.6%	6.6%
4535-04 - Health/Dental Invest	\$ 17,438	\$ 19,470	\$ 29,840	\$ 29,840	\$ 29,454	\$ 29,454	-1.3%	-1.3%
4535-05 - Health Insurance OPEB	\$ 15,165	\$ 16,635	\$ 16,915	\$ 17,202	\$ 17,202	\$ 17,202	1.7%	0.0%
4540-01 - Dental Ins. Administrative	\$ 5,141	\$ 5,331	\$ 5,650	\$ 5,620	\$ 6,155	\$ 6,155	8.9%	9.5%
4550-01 - Life Ins. Administrative	\$ 932	\$ 912	\$ 1,213	\$ 1,109	\$ 1,213	\$ 1,213	0.0%	9.3%
4550-02 - Life Ins. Sergeants	\$ 851	\$ 780	\$ 800	\$ 800	\$ 821	\$ 821	2.6%	2.6%
4550-03 - Life Ins. Patrol Officers	\$ 2,897	\$ 2,630	\$ 2,871	\$ 2,822	\$ 3,007	\$ 3,007	4.8%	6.5%
4550-04 - Life Ins. Investigations	\$ 514	\$ 487	\$ 468	\$ 464	\$ 490	\$ 490	4.6%	5.7%
4560-00 - Police Pension	\$ 1,039,772	\$ 1,115,200	\$ 1,380,875	\$ 1,380,875	\$ 1,494,254	\$ 1,494,254	8.2%	8.2%
4570-01 - Unemployment Ins. Adm.	\$ 760	\$ 985	\$ 1,306	\$ 1,271	\$ 1,271	\$ 1,271	-2.7%	0.0%
4570-02 - Unemployment Ins. Serg.	\$ 204	\$ 301	\$ 301	\$ 545	\$ 545	\$ 545	81.1%	0.0%
4570-03 - Unemployment Ins. Patrol	\$ 885	\$ 1,306	\$ 1,406	\$ 2,542	\$ 2,542	\$ 2,542	80.8%	0.0%
4570-04 - Unemployment Ins. Invest	\$ 136	\$ 199	\$ 201	\$ 363	\$ 363	\$ 363	80.6%	0.0%
TOTAL	\$ 1,792,430	\$ 1,953,535	\$ 2,336,578	\$ 2,283,832	\$ 2,451,454	\$ 2,451,454	4.9%	7.3%

**CITY OF OAKBROOK TERRACE
POLICE DEPARTMENT
2020/2021 BUDGET
01-02**

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Contractual Services								
5600 - Professional/Technical	\$ 805	\$ 2,742	\$ 1,500	\$ 5,000	\$ 5,000	\$ 5,000	233.3%	0.0%
5605 - Training/Conferences	\$ 6,219	\$ 7,457	\$ 8,675	\$ 7,000	\$ 7,885	\$ 7,885	-9.1%	12.6%
5607 - Continuing Education	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	0.0%	0.0%
5610 - Membership & Association	\$ 365	\$ 300	\$ 400	\$ 500	\$ 600	\$ 600	50.0%	20.0%
5611 - Support Services	\$ 9,581	\$ 13,790	\$ 14,500	\$ 19,500	\$ 18,100	\$ 18,100	24.8%	-7.2%
5612 - Crime Free Housing	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ 600	0.0%	0.0%
5615 - Meetings	\$ 15	\$ -	\$ 500	\$ -	\$ -	\$ -	-100.0%	0.0%
5635 - Deductible Payments	\$ 1,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	0.0%
5650 - Physical Exams	\$ 112	\$ 375	\$ 400	\$ 400	\$ 500	\$ 500	25.0%	25.0%
5655 - Equipment Lease & Rental	\$ 377	\$ 527	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 36,225	\$ 39,215	\$ 41,000	\$ 38,000	\$ 7,700	\$ 7,700	-81.2%	-79.7%
5660-01 Equipment Service Agreement	\$ -	\$ -	\$ -	\$ -	\$ 9,875	\$ 9,875	0.0%	0.0%
5663 - Vehicle Maint & Repair	\$ 29,863	\$ 25,187	\$ 25,000	\$ 26,000	\$ 28,000	\$ 28,000	12.0%	7.7%
5665 - Telephone Service	\$ 4,267	\$ 5,679	\$ 5,000	\$ 9,300	\$ 4,800	\$ 4,800	-4.0%	-48.4%
5668 - Communications	\$ 10,467	\$ 22,460	\$ 12,000	\$ 12,000	\$ 14,000	\$ 14,000	16.7%	16.7%
5670 - Travel Expense	\$ 356	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5680 - DuComm	\$ 215,497	\$ 221,680	\$ 257,700	\$ 228,270	\$ 264,000	\$ 264,000	2.4%	15.7%
5695 - Animal Control	\$ -	\$ 350	\$ 1,000	\$ 500	\$ 500	\$ 500	-50.0%	0.0%
5705 - Filing Fees	\$ 1,318	\$ 250	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
5707 - State Forfeiture	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.0%	0.0%
5715 - Uniform Allowance	\$ 16,251	\$ 20,732	\$ 18,000	\$ 22,000	\$ 15,800	\$ 15,800	-12.2%	-28.2%
5720 - Printing	\$ 1,471	\$ 2,166	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	0.0%
5758 - Utilities	\$ 3,008	\$ 4,779	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	0.0%
5770 - Building Maintenance	\$ 35,767	\$ 33,043	\$ 30,500	\$ -	\$ 14,500	\$ 14,500	-52.5%	0.0%
5770-01 Build. Maint. Service Agreeeme	\$ -	\$ -	\$ -	\$ -	\$ 14,500	\$ 14,500	0.0%	0.0%
5780 - Special Events	\$ -	\$ -	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	50.0%	0.0%
TOTAL	\$ 372,965	\$ 400,734	\$ 434,275	\$ 384,570	\$ 425,460	\$ 425,460	-2.0%	10.6%
Commodities								
6110 - Books & Publications	\$ 1,157	\$ 129	\$ 500	\$ 800	\$ 700	\$ 700	40.0%	-12.5%
6120 - Office Supplies	\$ 4,986	\$ 5,126	\$ 5,000	\$ 5,300	\$ 5,300	\$ 5,300	6.0%	0.0%
6125 - Office Furniture	\$ 2,374	\$ 1,005	\$ 1,000	\$ 1,000	\$ 1,400	\$ 1,400	40.0%	40.0%
6126 - Towing Expenses	\$ 1,327	\$ 688	\$ 1,500	\$ 500	\$ 1,000	\$ 1,000	-33.3%	100.0%
6130 - Supplies	\$ 6,527	\$ 9,290	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	0.0%
6131 - DUI Equipment	\$ 54,508	\$ 29,255	\$ 300	\$ 39,256	\$ 300	\$ 300	0.0%	-99.2%
6150 - Software	\$ 2,053	\$ -	\$ 6,375	\$ 10,000	\$ -	\$ -	-100.0%	-100.0%
6151 - Hardware	\$ 2,541	\$ 1,760	\$ 3,000	\$ 10,000	\$ -	\$ -	-100.0%	-100.0%
6170 - Postage	\$ 1,785	\$ 2,079	\$ 1,700	\$ 1,300	\$ 1,700	\$ 1,700	0.0%	30.8%
6180 - Fuel	\$ 38,076	\$ 36,856	\$ 49,200	\$ 37,000	\$ 47,500	\$ 47,500	-3.5%	28.4%
6190 - Non-Capital Equipment	\$ 12,436	\$ 18,631	\$ 10,000	\$ 20,000	\$ 9,558	\$ 9,558	-4.4%	-52.2%
TOTAL	\$ 127,769	\$ 104,819	\$ 84,575	\$ 131,156	\$ 73,458	\$ 73,458	-13.1%	-44.0%
Capital Expenditures								
7130 - Vehicles	\$ 14,445	\$ 36,989	\$ 41,000	\$ 4,519	\$ -	\$ -	-100.0%	-100.0%
TOTAL	\$ 14,445	\$ 36,989	\$ 41,000	\$ 4,519	\$ -	\$ -	-100.0%	-100.0%
TOTAL	\$ 4,652,433	\$ 5,039,835	\$ 5,684,275	\$ 5,394,407	\$ 5,747,319	\$ 5,747,319	1.1%	6.5%

NARRATIVE REPORT

Department: Police Department **Date:** October, 2019
Activity: 01-02 **Prepared By:** Chief Calvello

Object Number	Narrative	Adopted										
4110	Full-time Salaries	\$2,430,940										
	<p>Administrative and Command Staff includes the Chief, Deputy Chief, Records Supervisor, Community Service Officer and three Records Specialists. Unionized employees salaries are based on negotiated contract. Budgeted amount includes department staffing as follows:</p> <table> <tr> <td>Administrative and Command Staff (7)</td> <td align="right">\$551,921</td> </tr> <tr> <td>Sergeants (3) -</td> <td align="right">358,869</td> </tr> <tr> <td>Patrol Officers (14) -</td> <td align="right">1,306,913</td> </tr> <tr> <td>Investigations (1) Sgt & (1) Officer</td> <td align="right"><u>213,237</u></td> </tr> <tr> <td></td> <td align="right">\$2,430,940</td> </tr> </table>	Administrative and Command Staff (7)	\$551,921	Sergeants (3) -	358,869	Patrol Officers (14) -	1,306,913	Investigations (1) Sgt & (1) Officer	<u>213,237</u>		\$2,430,940	
Administrative and Command Staff (7)	\$551,921											
Sergeants (3) -	358,869											
Patrol Officers (14) -	1,306,913											
Investigations (1) Sgt & (1) Officer	<u>213,237</u>											
	\$2,430,940											
4111	Court Stand-By	\$3,000										
	<p>Budgeted amount is for officer's stand-by pay before court appearances as per the contract.</p> <table> <tr> <td>Sergeants -</td> <td align="right">\$1,000</td> </tr> <tr> <td>Patrol Officers -</td> <td align="right"><u>2,000</u></td> </tr> <tr> <td></td> <td align="right">\$3,000</td> </tr> </table>	Sergeants -	\$1,000	Patrol Officers -	<u>2,000</u>		\$3,000					
Sergeants -	\$1,000											
Patrol Officers -	<u>2,000</u>											
	\$3,000											
4120	Overtime	\$158,500										
	<p>Overtime is categorized by personnel sub-division:</p> <table> <tr> <td>Administrative Staff -</td> <td align="right">\$8,500</td> </tr> <tr> <td>Sergeants -</td> <td align="right">30,000</td> </tr> <tr> <td>Patrol Officers -</td> <td align="right">110,000</td> </tr> <tr> <td>Investigations -</td> <td align="right"><u>10,000</u></td> </tr> <tr> <td></td> <td align="right">\$158,500</td> </tr> </table>	Administrative Staff -	\$8,500	Sergeants -	30,000	Patrol Officers -	110,000	Investigations -	<u>10,000</u>		\$158,500	
Administrative Staff -	\$8,500											
Sergeants -	30,000											
Patrol Officers -	110,000											
Investigations -	<u>10,000</u>											
	\$158,500											
4130	Part-time Regular	\$57,923										
	<p>Part-time employees man the police desk on weekends and cover for full-time employees taking time off. Estimated hours and cost by category are:</p> <p>Fill-ins and Weekend Desk Coverage (3,116 hours)</p>											

NARRATIVE REPORT

Department: Police Department **Date:** October, 2019
Activity: 01-02 **Prepared By:** Chief Calvello

Object Number	Narrative	Adopted
4150	Court Time	\$52,000
	<p>Court Time includes officer’s appearances in felony, misdemeanor, and traffic court for trials and pre-trial motions. Court time is broken out by personnel divisions:</p> <p>Sergeants Court Appearances - \$4,000 Patrol Officers Court Appearances - <u>48,000</u> \$52,000</p>	
4160	Holiday Pay	\$73,741
	<p>Budgeted amount is for department personnel working paid holidays and holiday benefit by employment group:</p> <p>Sergeants - \$17,483 Patrol Officers - 45,260 Investigators - <u>10,998</u> \$73,741</p>	
4170	Vacation Buy Back	\$17,350
	<p>Union employees are entitled to sell back one week of vacation per labor agreement. Request is based on assumption of two investigators, one sergeant, three patrol officers, the Chief and the Deputy Chief selling back vacation.</p>	
4190	Top of the Range Award	\$3,493
	<p>The budgeted amount is comprised of the following percentages:</p> <p align="center">Records Supervisor – 3% (1) Records Specialist – 2%</p>	
4500	Other Personnel Benefits	\$2,451,454
	<p>These benefits include IMRF, FICA, police pension, H.S.A. Contributions, and insurance for life, dental, health and unemployment.</p>	
5600	Professional & Technical Services	\$5,000
	<p>Police Department’s share of EAP services, in addition to miscellaneous other services that may be needed.</p>	

NARRATIVE REPORT

Department: Police Department **Date:** October, 2019
Activity: 01-02 **Prepared By:** Chief Calvello

Object Number	Narrative	Adopted																																
5605	Training and Conferences	\$7,885																																
	<table border="0"> <tr> <td>NEMRT \$2,185 = 23 officers at \$95 each, plus \$1,000 course fees</td> <td align="right">\$3,185</td> </tr> <tr> <td>College of DuPage (SLEA Training Courses)</td> <td align="right">\$2,000</td> </tr> <tr> <td>Chief of Police (Annual Conference include travel, hotel, etc.)</td> <td align="right">\$2,000</td> </tr> <tr> <td>Homicide Investigator Conference (Clark, Lekki & DeMario)</td> <td align="right"><u>\$700</u></td> </tr> <tr> <td></td> <td align="right">\$7,885</td> </tr> </table>	NEMRT \$2,185 = 23 officers at \$95 each, plus \$1,000 course fees	\$3,185	College of DuPage (SLEA Training Courses)	\$2,000	Chief of Police (Annual Conference include travel, hotel, etc.)	\$2,000	Homicide Investigator Conference (Clark, Lekki & DeMario)	<u>\$700</u>		\$7,885																							
NEMRT \$2,185 = 23 officers at \$95 each, plus \$1,000 course fees	\$3,185																																	
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	\$7,885																																	
5607	Continuing Education	\$3,500																																
	Tuition reimbursement provided under terms of union contract.																																	
5611	Support Services	\$18,100																																
	<table border="0"> <tr> <td>DuPage Children's Center</td> <td align="right">\$1,000</td> </tr> <tr> <td>Elmhurst Range Fee</td> <td align="right">750</td> </tr> <tr> <td>Critical Reach Fee</td> <td align="right">300</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">100</td> </tr> <tr> <td>NIPAS Mobile Field Force</td> <td align="right">1,600</td> </tr> <tr> <td>MERIT (Replaces Major Crimes Task Force)</td> <td align="right">4,000</td> </tr> <tr> <td>Porter Lee Corporation (Evidence Mgt/BEAST)</td> <td align="right">1,000</td> </tr> <tr> <td>TLO (Investigations Database)</td> <td align="right">650</td> </tr> <tr> <td>Datacom (UCC Update)</td> <td align="right">500</td> </tr> <tr> <td>Power DMS (Annual Subscription Fee)</td> <td align="right">1,400</td> </tr> <tr> <td>Frontline Training Tracker Software Maintenance</td> <td align="right">1,000</td> </tr> <tr> <td>Administrative Consulting Services</td> <td align="right">3,000</td> </tr> <tr> <td>E-Lineup Software Update</td> <td align="right">600</td> </tr> <tr> <td>SSPRF/LESO (Revolving Fund A/R for Detectives)</td> <td align="right"><u>400</u></td> </tr> <tr> <td></td> <td align="right">\$18,100</td> </tr> </table>	DuPage Children's Center	\$1,000	Elmhurst Range Fee	750	Critical Reach Fee	300	Leads On-Line	1,800	DuPage County Data Processing Fee	100	NIPAS Mobile Field Force	1,600	MERIT (Replaces Major Crimes Task Force)	4,000	Porter Lee Corporation (Evidence Mgt/BEAST)	1,000	TLO (Investigations Database)	650	Datacom (UCC Update)	500	Power DMS (Annual Subscription Fee)	1,400	Frontline Training Tracker Software Maintenance	1,000	Administrative Consulting Services	3,000	E-Lineup Software Update	600	SSPRF/LESO (Revolving Fund A/R for Detectives)	<u>400</u>		\$18,100	
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	\$18,100																																	
5635	Deductible Payments	\$2,000																																
	Vehicle insurance deductibles for (2) two police vehicle accidents.																																	

NARRATIVE REPORT

Department:	Police Department	Date:	October, 2019
Activity:	01-02	Prepared By:	Chief Calvello

Object Number	Narrative	Adopted
5660	Equipment Maintenance & Repair	\$7,700
	Budgeted amount is for annual service on departmental equipment including: Konica Minolta (PD Copier) \$3,000 Suburban Lock (schlage/doors) \$500 Municipal Electronics (Radar ReCert) \$800 Generator Maintenance \$2,400 Miscellaneous <u>\$1,000</u> \$7,700	
5660-01	Equipment Service Agreement	\$9,875
	Mobile Responder (Licensing for the MPS App) \$2,000 Amped Five Service Renewal \$975 Morpho Track/ Live Scan maintenance \$4,700 HVAC Maintenance Agreement <u>\$2,200</u> \$9,875	
5663	Vehicle Maintenance & Repair	\$28,000
	Budgeted amount includes non-warranty vehicle repairs, car washes, and battery maintenance.	
5665	Telephone Service	\$4,800
	Department's share of phone system charges.	
5668	Communication	\$14,000
	Ten (10) Verizon cellular telephones and thirteen (13) cellular modem service for Mobile Data Terminals.	
5680	DuComm	\$264,000
	Fair share for 21 officers X \$12,000 (estimated) \$252,000 Fair share of the new DuComm Communications Center (estimated) <u>\$12,000</u> \$264,000	

NARRATIVE REPORT

Department: Police Department **Date:** October, 2019
Activity: 01-02 **Prepared By:** Chief Calvello

Object Number	Narrative	Adopted								
5705	Filing Fees	\$1,000								
	Processing fees, subpoena fees, notaries and Live Scan fee for liquor licenses.									
5715	Uniform Allowance	\$15,800								
	<table border="0" style="width: 100%;"> <tr> <td>Patrol Replacement—3 Sergeants & 14 Patrol Officers (17 x \$750)</td> <td align="right">\$12,750</td> </tr> <tr> <td>Detective Clothing Allowance (quarterly)—2 Detectives (\$225 x 4 x 2)</td> <td align="right">1,800</td> </tr> <tr> <td>Administrative (Chief, Deputy Chief, Records Personnel and CSO)</td> <td align="right"><u>1,250</u></td> </tr> <tr> <td></td> <td align="right">\$15.800</td> </tr> </table>	Patrol Replacement—3 Sergeants & 14 Patrol Officers (17 x \$750)	\$12,750	Detective Clothing Allowance (quarterly)—2 Detectives (\$225 x 4 x 2)	1,800	Administrative (Chief, Deputy Chief, Records Personnel and CSO)	<u>1,250</u>		\$15.800	
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Administrative (Chief, Deputy Chief, Records Personnel and CSO)	<u>1,250</u>									
	\$15.800									
5720	Printing	\$3,000								
	Printing of forms, reports, business cards, citations, parking tickets, placards, etc.									
5758	Utilities	\$6,000								
	Costs associated with the Police Station utilities.									
5770	Building Maintenance	\$14,500								
	Costs associated with the Police Station maintenance.									
5770-01	Building Maintenance Service Agreement	\$14,500								
	This line item includes building maintenance service agreements for floor mats, janitorial services and HVAC services.									
5780	Special Events	\$3,000								
	Costs associated with July 4 th and National Night Out.									
6125	Office Furniture	\$1,400								
	Miscellaneous office furniture that may be required									
6126	Towing Expenses	\$1,000								
	Budgeted line item is for all costs associated with towing expenses.									

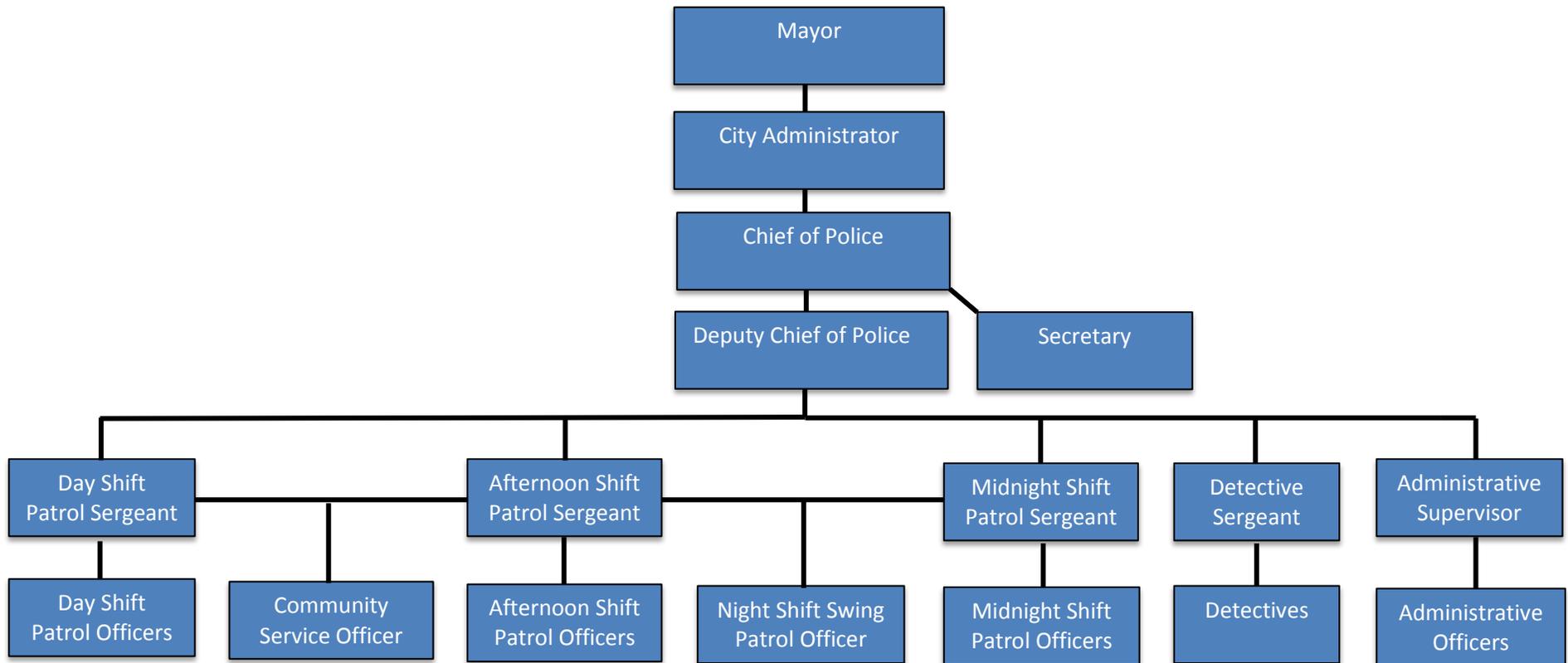
NARRATIVE REPORT

Department: Police Department **Date:** October, 2019
Activity: 01-02 **Prepared By:** Chief Calvello

Object Number	Narrative	Adopted																
6180	Fuel	\$47,500																
	Approximately 19,000 gallons of gasoline for police vehicles based on \$2.50 per gallon. The number of gallons utilized continues to decrease each year based upon better fuel efficiency achieved with the newer fleet of vehicles.																	
6190	Non- Capital Equipment	\$9,558																
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Vortex Optics Red Dot Sight</td> <td align="right">\$400</td> </tr> <tr> <td style="padding-left: 20px;">Simuntion Training Rounds</td> <td align="right">800</td> </tr> <tr> <td style="padding-left: 20px;">Pistol Ammunition</td> <td align="right">4,000</td> </tr> <tr> <td style="padding-left: 20px;">Rifle Ammunition</td> <td align="right">960</td> </tr> <tr> <td style="padding-left: 20px;">Taser Supplies</td> <td align="right">2,098</td> </tr> <tr> <td style="padding-left: 20px;">Range Supplies and Targets</td> <td align="right">500</td> </tr> <tr> <td style="padding-left: 20px;">Commercial Paper Shredder</td> <td align="right"><u>800</u></td> </tr> <tr> <td></td> <td align="right">\$9,558</td> </tr> </table>	Vortex Optics Red Dot Sight	\$400	Simuntion Training Rounds	800	Pistol Ammunition	4,000	Rifle Ammunition	960	Taser Supplies	2,098	Range Supplies and Targets	500	Commercial Paper Shredder	<u>800</u>		\$9,558	
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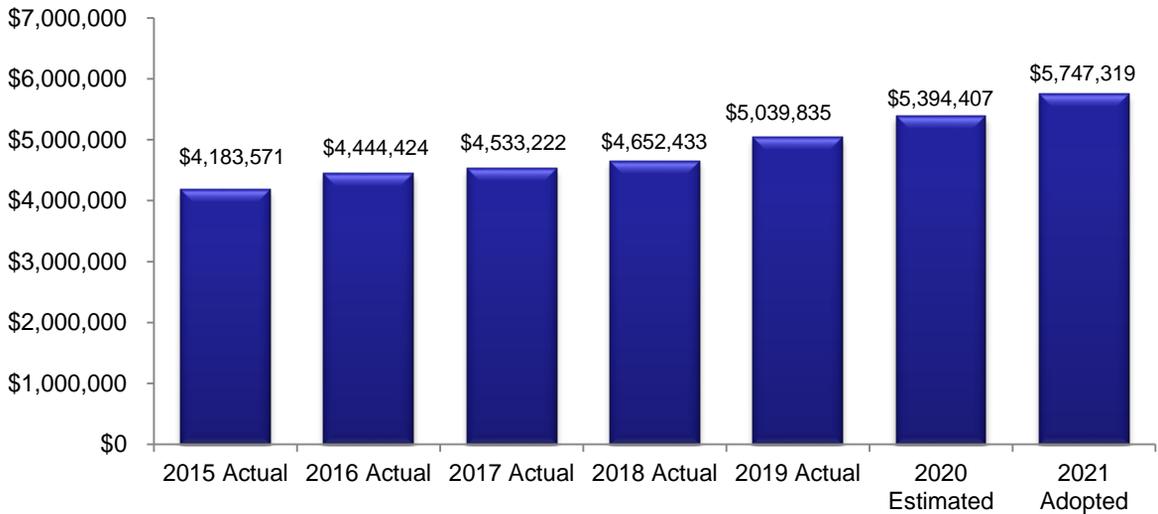
Police Department Organization Chart

Fiscal Year Ended April 30, 2021

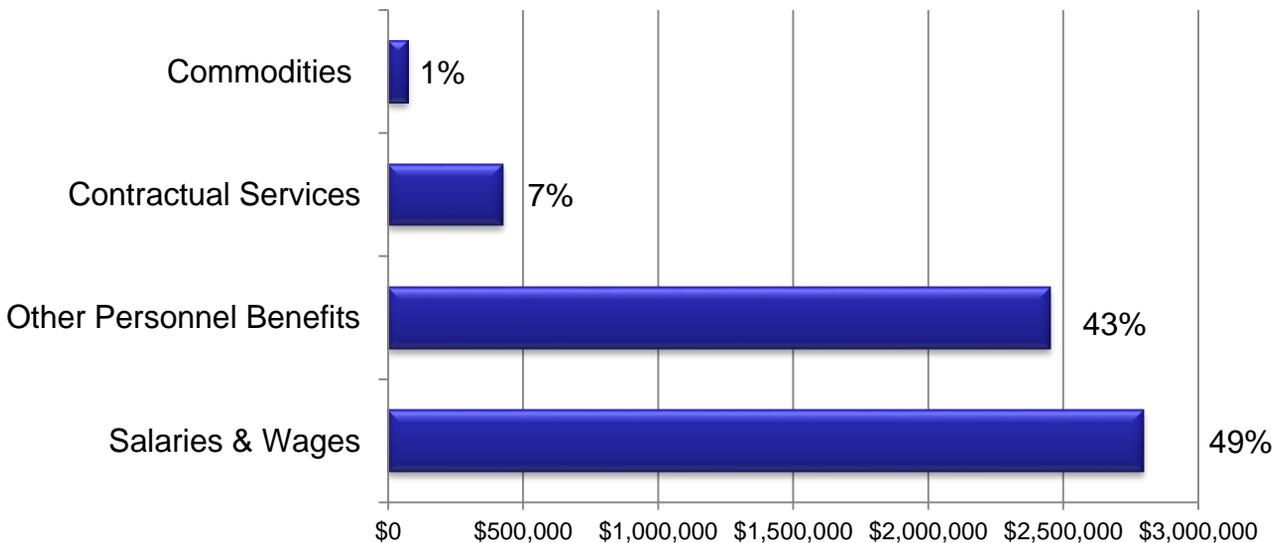


Police

Police Historical Expenditures



Salaries Represent 49% of Adopted Budget



The Police Department budget for FY 2021 is \$5,747,319 representing an increase of \$63,045 or 1% from the FY 2020 budget. Other personnel benefits increased by \$114,876 or 5% from the 2020 budget due to higher Police pension costs.

POLICE DEPARTMENT

MISSION STATEMENT

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

GOALS

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



FY 2019-20 ACCOMPLISHMENTS

1. The Police Department hosted its 4th annual National Night Out. This year Detective DeMario received monetary donations totaling \$1,150 from Versailles, Robinette Demolition and 7-Eleven. New this year was Frankie's Deli who generously provided Italian sausages and Sara Lee who generously provided donuts and pies.



2. Detective DeMario has joined Detective Sergeant Clark in serving as a member of the DuPage County Major Crimes Task Force (MCFT). MCFT is a multi-jurisdictional task force made up of detectives from various law enforcement agencies who come together to assist member agencies with homicide investigations. Over the past several months they have individually and/or collectively assisted with the investigation of two homicides and one officer-involved shooting in the communities of West Chicago, Roselle, and Glendale Heights. All three investigations culminated with the arrest of the offenders. [As of July, 2019, MCFT has gone through some organizational changes and are now referred to as MERIT].
3. Detective Sergeant Clark continues to serve on the NIPAS Mobile Field Force. This year he has assisted Buffalo Grove, Gurnee, Waukegan, Willowbrook and Carol Stream for various incidents that had potential to become security threats.
4. Officer Lekki continues to serve on the DuPage County Accident Reconstruction Team (DUCART). This year Officer Lekki was able to assist on various fatal accidents, including one that occurred in Oakbrook Terrace in May at Route 83 and 22nd Street.

5. In September Detective Sergeant Clark was sworn in as our Deputy Chief. He has been with the Department for 14 years and comes from a law enforcement family. His two brothers (one who is a Sergeant at Wilmette Police Department and one who is a Sergeant at Hickory Hills Police Department) showed their support at the swearing in ceremony, along with many other family members.



6. Last August Officer Lekki placed first on the Sergeant's promotion test. Deputy Chief Clark's promotion created an open Sergeant position; therefore, Officer Lekki was promoted to Sergeant in October. Many department members showed their support at the swearing in ceremony.



7. The following Awards were presented this year:

- In recognition to their outstanding performance in their investigation of a Residential Burglary that took place in which the resident's property was stolen from their residence, including their two vehicles from their garage:

Commendation Award to Detective Sergeant David Clark – For his supervision during this case.

Commendation Award to Detective Nicole DeMario – For her Evidence Technician and Detective leadership during this case.

Honorable Mention Award to Officer Jake Lekki – For the assistance he provided to the Investigations Division during this case.

Honorable Mention Award to Officer Jason Sluzewicz – For the assistance he provided to the Investigations Division during this case.

Honorable Mention Award to Officer Tom Tomopoulos – For the assistance he provided to the Investigations Division during this case.

These individuals' actions led to the recovery of the victims' property and the apprehension of the habitual offenders which brought justice to numerous victims.

- In recognition to her quick response to a patient in significant distress:

Life Saving Award to Officer Victoria Johnson – For her effective administration of CPR which resulted directly in saving the life of the patient.

8. Two new officers were hired; one was to fill a vacancy and one was an additional officer.

- Officer Daniel Elsner was hired in February, 2019
- Officer Michael Bulava was hired in August 2019

9. The aging laptops in the squad cars were replaced in July. The new Panasonic Toughbooks laptops support the new software that was implemented throughout DuPage County. Additionally, the laptops convert to tablets that allow officers versatility in the field for completing reports. Sergeant Lekki coordinated the purchase of the laptops and spent many "Informational Technology" hours installing each computer and training every department member.

10. The Child Safety Restraint Safety Program continues whereby the Police Department's State Certified Child Restraint Seat Officers inspect the vehicle restraint seats for current residents. Officer Johnson, Officer Sluzewicz and CSO Caruso were certified/re-certified this year.

11. Patrol units have continued to conduct regular subdivision checks and have issued Crime Prevention Notices when needed. Additionally, car burglary safety tips have been included in various editions of the Terrace Leaves.
12. Lockdown drills have been conducted on several occasions at Stella May and Stevenson School, and will continue on an on-going basis. Our CSO continues to be present at the schools during arrival and dismissal times.



FY 2020-21 OBJECTIVES

1. **Continued Improvement of Service to the Citizen**
 - Provide effective police services: We are committed to ensuring Oakbrook Terrace remains a safe community by employing the best practices in law enforcement to meet the challenges of 21st century policing.
 - Officers will attempt to respond to all emergency and non-emergency response calls in a timely, yet safe manner.
 - Calls for service will be answered in a positive and helpful manner in all instances where possible.
2. **Develop an Effective and Fair Evaluation System for the Police Department**
 - Development of a system to evaluate personnel on conduct, proficiency, and behavior. These criteria will be established by selecting outstanding officers and sergeants to develop the conduct, proficiency, and behavior standards for the department.
 - Evaluating performance of personnel throughout the year.
3. **Reduce Exposure to Liability**
 - Review and update the pursuit and emergency driving policies.
 - Safely transporting detained suspects.
 - Maintaining the integrity of crime scenes and aiding in the collection of evidence.
 - Continue development of a training program for officers that assure that firearms qualifications, emergency driving, self-defense, first aid, department policy review, arrest, detention, stops, searches and seizures, and review of interview and interrogation techniques are taught and reviewed yearly. This should be monitored by the officers First Line Supervisor and forwarded through the chain of command.
4. **Training**
 - Ensure department's efficiency using the new report writing system (FBR)
 - Ensure department's efficiency using the latest version of the Axon video recording system
5. **Staffing**
 - Hire an additional Police Officer to allow for the creation of a second Detective to assist with the growing caseload and possibly having the ability to overlap coverage in an effort to eliminate some overtime caused by callouts.

POLICE DEPARTMENT

Fiscal Year 2020-2021 Budget Proposal

The Police Department's Budget Proposal for FY 2020-21 is \$5,747,319. The table below details the major categories of the request as well as the difference from the current year estimate.

	Actual (FY2019-20)	Estimated (FY2019-20)	Change	%	Proposed (FY2020-21)	Change	%
Total	\$5,039,835	\$5,394,407	\$354,572	7.0%	\$5,747,319	\$352,912	6.5%
Salaries & Personal Benefits	\$4,497,293	\$4,874,162	\$376,869	8.4%	\$5,248,401	\$374,239	7.7%
Contractual Services	\$400,734	\$384,570	(\$16,164)	-4.0%	\$425,460	\$40,890	10.6%
Commodities	\$104,819	\$131,156	\$26,337	25.1%	\$73,458	(\$57,698)	-44.0%
Capital Exp.	\$36,989	\$4,519	(\$32,470)	-87.8%	\$0	(\$4,519)	-100.0%

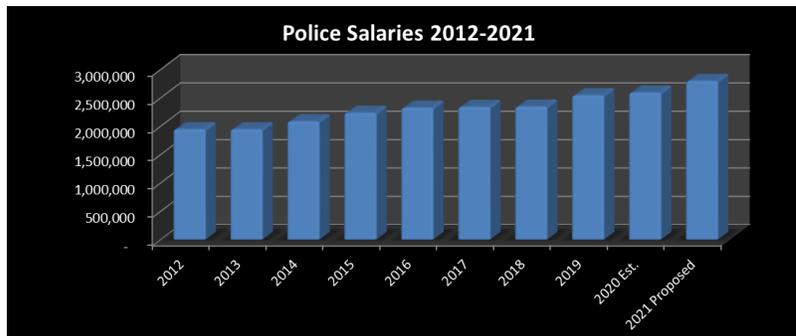
Salaries and Personal Benefits – Salaries and benefits comprise 92% of the total budget. Salaries and benefits increased by 7.7% or \$374,239 due to a higher Police Pension contribution and salaries.

Contractual Services – Contractual Services comprise 7% of the Police Department budget. Contractual services increased 10.6% or \$40,890 due to higher DuComm fees.

Commodities – Commodities represent only 1% of the budget. Commodities decreased by \$57,698 from the current year estimate because of a reduction in DUI Equipment expenses and lower software and hardware costs. FY 2020 is the last year that DUI vehicles will be purchased from the General Fund. Beginning in FY 2021, DUI vehicles will be budgeted in the Capital Improvement Fund. The DUI fines will also be reallocated to the Capital Improvement Fund.

Capital Expenditures – There are no capital expenditures budgeted for the Police Department in FY 2021 because all vehicle purchases will now be paid for from the Capital Improvement Fund.

	Per Calendar Year									
Police Operating Indicators	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Accidents	406	515	489	483	462	423	410	400	456	400
Crime Incidents	528	595	640	717	1,028	689	834	759	846	867
Traffic Citations	797	1,179	1,199	1,485	2,295	3,531	4,205	3,378	3,780	4,484
Parking Citations	703	502	300	411	618	305	537	208	318	364
Administrative Tows	39	97	101	113	154	221	342	247	315	385
DUI Arrests	15	18	29	21	23	35	50	77	162	147
Other Traffic Arrests	N/A	251	293	172	215	365	390	260	273	323
Uninsured Motor Vehicles	N/A	218	203	287	368	565	716	544	618	182
Local Ordinance Arrests	19	22	48	111	129	129	165	38	98	84
Totals	2,507	3,397	3,302	3,800	5,292	6,263	7,649	5,911	6,866	7,236



	2012	2013	2014	2015	2016	2017	2018	2019	2020 Est.	2021 Proposed
Salaries	1,945,965	1,945,213	2,085,445	2,235,942	2,324,730	2,338,773	2,344,822	2,543,758	2,590,330	2,796,947

CITY OF OAKBROOK TERRACE
BUILDING & ZONING
2020/2021 BUDGET
01-03

	Actual 17/18	Actual 18/19	Budget 19/20	Estimate 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Salaries & Wages	\$ 267,348	\$ 295,239	\$ 307,638	\$ 310,399	\$ 313,360	\$ 313,360	1.9%	1.0%
Other Personnel Benefits	\$ 109,198	\$ 123,743	\$ 121,613	\$ 123,574	\$ 124,174	\$ 124,174	2.1%	0.5%
Contractual Services	\$ 85,328	\$ 72,855	\$ 137,700	\$ 82,505	\$ 120,740	\$ 120,740	-12.3%	46.3%
Commodities	\$ 4,363	\$ 3,387	\$ 4,900	\$ 4,800	\$ 4,000	\$ 4,000	-18.4%	-16.7%
DEPARTMENT TOTAL	\$ 466,237	\$ 495,225	\$ 571,851	\$ 521,278	\$ 562,274	\$ 562,274	-1.7%	7.9%

Salaries & Wages								
4110 - Full-time	\$ 263,074	\$ 284,832	\$ 289,521	\$ 292,500	\$ 295,185	\$ 295,185	2.0%	0.9%
4120 - Overtime	\$ 524	\$ 106	\$ 818	\$ 600	\$ 876	\$ 876	7.1%	46.0%
4140 - Part-time Other	\$ 3,750	\$ 10,300	\$ 13,200	\$ 13,200	\$ 13,200	\$ 13,200	0.0%	0.0%
4190 - Top of the Range Award	\$ -	\$ -	\$ 4,099	\$ 4,099	\$ 4,099	\$ 4,099	0.0%	0.0%
TOTAL	\$ 267,348	\$ 295,239	\$ 307,638	\$ 310,399	\$ 313,360	\$ 313,360	1.9%	1.0%

Other Personnel Benefits								
4510 - IMRF	\$ 34,285	\$ 35,435	\$ 30,373	\$ 31,672	\$ 35,061	\$ 35,061	15.4%	10.7%
4520 - FICA	\$ 19,836	\$ 21,851	\$ 23,564	\$ 23,746	\$ 23,972	\$ 23,972	1.7%	1.0%
4530 - Health Insurance	\$ 43,989	\$ 55,724	\$ 56,932	\$ 56,932	\$ 53,851	\$ 53,851	-5.4%	-5.4%
4531 - H.S.A. Contribution	\$ 7,629	\$ 7,100	\$ 7,100	\$ 7,250	\$ 7,400	\$ 7,400	4.2%	2.1%
4540 - Dental Insurance	\$ 2,430	\$ 2,597	\$ 2,593	\$ 2,593	\$ 2,493	\$ 2,493	-3.8%	-3.8%
4550 - Life Insurance	\$ 693	\$ 628	\$ 650	\$ 656	\$ 670	\$ 670	3.2%	2.3%
4570 - Unemployment Insurance	\$ 335	\$ 407	\$ 402	\$ 726	\$ 726	\$ 726	80.6%	0.0%
TOTAL	\$ 109,198	\$ 123,743	\$ 121,613	\$ 123,574	\$ 124,174	\$ 124,174	2.1%	0.5%

Contractual Services								
5600 - Professional/Technical	\$ 54,091	\$ 45,272	\$ 90,000	\$ 50,000	\$ 75,000	\$ 75,000	-16.7%	50.0%
5604 - City Engineer	\$ 11,463	\$ 9,130	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%	0.0%
5605 - Training/Conferences	\$ 279	\$ -	\$ 500	\$ -	\$ -	\$ -	-100.0%	0.0%
5610 - Membership/Assoc Fees	\$ 441	\$ 380	\$ 450	\$ 450	\$ 450	\$ 450	0.0%	0.0%
5612 - Code Enforcement	\$ 8,788	\$ 9,000	\$ 15,000	\$ 8,500	\$ 15,000	\$ 15,000	0.0%	76.5%
5615 - Meetings	\$ 13	\$ 42	\$ 100	\$ 150	\$ 100	\$ 100	0.0%	-33.3%
5655 - Equipment Lease & Rental	\$ 240	\$ 401	\$ 350	\$ 325	\$ 325	\$ 325	-7.1%	0.0%
5660 - Equipment Maint & Repair	\$ 1,225	\$ 942	\$ 1,100	\$ 815	\$ 1,100	\$ 1,100	0.0%	35.0%
5665 - Telephone Service	\$ 1,829	\$ 1,845	\$ 2,000	\$ 1,965	\$ 1,965	\$ 1,965	-1.8%	0.0%
5668 - Communications	\$ 1,159	\$ 1,180	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	0.0%
5700 - Public Information	\$ 408	\$ 11	\$ 1,000	\$ 600	\$ 600	\$ 600	-40.0%	0.0%
5725 - Public Hearing Expense	\$ 5,391	\$ 4,652	\$ 11,000	\$ 3,500	\$ 10,000	\$ 10,000	-9.1%	185.7%
TOTAL	\$ 85,328	\$ 72,855	\$ 137,700	\$ 82,505	\$ 120,740	\$ 120,740	-12.3%	46.3%

Commodities								
6110 - Books & Publications	\$ 629	\$ 523	\$ 900	\$ 600	\$ 600	\$ 600	-33.3%	0.0%
6120 - Office Supplies	\$ 1,083	\$ 645	\$ 1,500	\$ 700	\$ 1,200	\$ 1,200	-20.0%	71.4%
6130 - Supplies	\$ 1,956	\$ 1,565	\$ 1,500	\$ 2,800	\$ 1,500	\$ 1,500	0.0%	-46.4%
6170 - Postage	\$ 695	\$ 655	\$ 1,000	\$ 700	\$ 700	\$ 700	-30.0%	0.0%
TOTAL	\$ 4,363	\$ 3,387	\$ 4,900	\$ 4,800	\$ 4,000	\$ 4,000	-18.4%	-16.7%

TOTAL	\$ 466,237	\$ 495,225	\$ 571,851	\$ 521,278	\$ 562,274	\$ 562,274	-1.7%	7.9%
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NARRATIVE REPORT

Department: Building & Zoning **Date:** October 14, 2019
Activity: 01-03 **Prepared By:** Mihaela Dragan

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$295,185
	Budgeted amount is comprised of salaries for the Building & Zoning Administrator, Assistant to the Building & Zoning Administrator, Building & Zoning / Planning & Zoning Commission Secretary, and the Code Enforcement Officer.	
4140	Part-Time Other	\$13,200
	These are the salaries of the seven (7) members of the Planning and Zoning Commission.	
4190	Top of the Range Award	\$4,099
	The budgeted amount is comprised of the following percentages: Building & Zoning Administrator – 3% Code Enforcement Officer – 1%	
4500	Other Personnel Benefits	\$124,174
	These benefits include IMRF, FICA, and insurance for life, dental, health.	
5600	Professional & Technical Services	\$75,000
	Requested amount covers several contractual services contracts: semi-annual elevator inspections (\$12,000), building permit plan review services for new construction only (\$15,000), and contracted plumbing / building / electrical inspectors (\$48,000).	
5604	City Engineer	\$15,000
	Plan reviews and inspections related to Stormwater / Engineering.	
5612	Code Enforcement Officer	\$15,000
	Budgeted amount relates to residential property maintenance inspections.	
5660	Equipment Maintenance & Repair	\$1,100
	Shared costs for copier maintenance & repair.	
5665	Telephone Service	\$1,965
	Department's share of City's telephone system charges.	

NARRATIVE REPORT

Department: Building & Zoning **Date:** October 14, 2019
Activity: 01-03 **Prepared By:** Mihaela Dragan

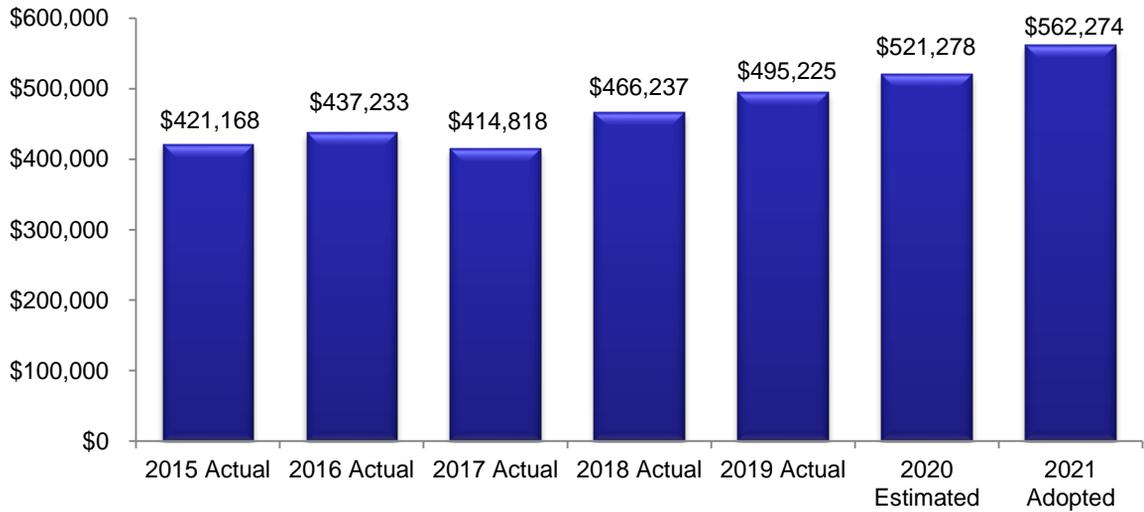
Object Number	Narrative	Adopted
5668	Communications	\$1,200
	Cellular phone cost for Administration.	
5725	Public Hearing Expense	\$10,000
	Budgeted figure is based on the anticipated need for public hearings and the publishing of legal notices.	

Building and Zoning Department
Organization Chart
Fiscal Year Ended April 30, 2021

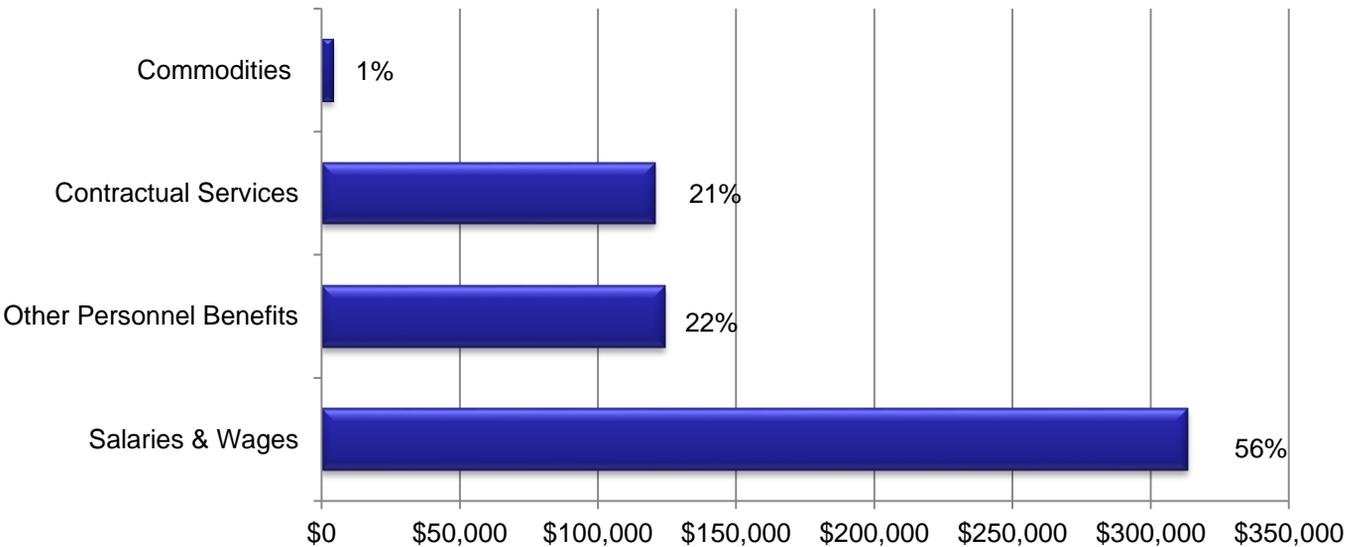


Building & Zoning

Building & Zoning Historical Expenditures



Salaries Represent 56% of Adopted Budget



The FY 2021 Building and Zoning budget decreased by \$9,577 or 1.7% from the FY 2020 budget. This decrease is due to lower contractual services.

BUILDING & ZONING DEPARTMENT

MISSION STATEMENT

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

GOALS

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

FY 2019–2020 ACCOMPLISHMENTS

1. Updated informational packets for public hearings, new construction, and the permitting process. Maintained permit reporting system which includes the permit status and turnaround times per permit type. Over 176 building permits for various construction projects in the residential and commercial districts were issued during the first five months of this current Fiscal Year, from May 1, 2019, through September 30, 2019. Building permit fees, including contractor's registration fees, certificates of occupancy fees, and public hearing fees collected during the five month period totaled \$ 90,495.00
2. Completed building plan examinations in-house and submitted plans for new construction only to the outside consultant as needed.
3. Administered the development throughout the City, including large commercial office tenants and retail.
4. Contractor's registration applications were processed, and licenses were issued for contractors performing work in the City.
5. Reviewed and approved business license applications to ensure that business uses are in compliance with the zoning classification of a property and parking to verify that Certificates of Occupancy were issued for new and old businesses prior to the approval of a business license.
6. Met with owners of residential and commercial properties, and their representatives concerning public hearings. Reviewed plans and documents, and scheduled public hearings. Prepared agendas and public hearing packets for the Planning and Zoning meetings.

7. Responded to requests for zoning verification letters.
8. Responded to FOIA requests.
9. Investigated residential and commercial property maintenance code complaints, and worked with property owners to assure compliance.
10. The City home inspectors were working this summer inspecting the exterior of all single family homes.
11. The City inspectors performed yearly rental inspections. The City currently has 45 rental dwellings.
12. Attended the Greater Oak Brook Chamber of Commerce Economic Development meetings.
13. Attended the DuPage County Community Development Commission meetings.

FY 2020–2021 OBJECTIVES

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

- To continue to attend the Greater Oak Brook Chamber of Commerce Economic Development meetings, and the DuPage County Community Development Commission meetings as needed.

- Continue to monitor the Building and Zoning Department budget.

BUILDING & ZONING DEPARTMENT

Fiscal Year 2020-2021 Budget Proposal

The Building & Zoning Department's Budget Proposal for FY 2020-21 is \$562,274. The table below details the major categories of the request as well as the difference from the current year estimate.

	Actual (FY2018-19)	Estimated (FY2019-20)	Change	%	Proposed (FY2020-21)	Change	%
Total	\$495,225	\$521,278	\$26,053	5.3%	\$562,274	\$40,996	7.9%
Salaries & Personal Benefits	\$419,082	\$433,973	\$14,891	3.6%	\$437,534	\$3,561	0.8%
Contractual Services	\$72,855	\$82,505	\$9,650	13.2%	\$120,740	\$38,235	46.3%
Commodities	\$3,387	\$4,800	\$1,413	41.7%	\$4,000	(\$800)	-16.7%

Salaries and Personal Benefits – Salaries and benefits comprise 78% of the total budget.

Contractual Services – Contractual services comprise 21% of the Building and Zoning budget.

Commodities – Commodities represent only 1% of the budget.

B & Z Operating Indicators Per FY	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Building Permits Issued	327	326	348	355	291	280	260	274	210	193
Inspections Conducted	552	602	699	837	621	875	500	409	402	334
Complaints/Service Requests Responded To	265	210	106	226	131	171	137	30	39	42



	2012	2013	2014	2015	2016	2017	2018	2019	2020 Est.	2021 Proposed
Salaries	179,050	184,168	143,822	216,994	222,343	217,400	267,348	295,239	310,399	313,360

CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - STREETS DIVISION
2020/2021 BUDGET
01-04

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Salaries & Wages	\$ 246,803	\$ 285,801	\$ 367,308	\$ 312,735	\$ 295,673	\$ 295,673	-19.5%	-5.5%
Other Personnel Benefits	\$ 105,890	\$ 131,061	\$ 147,184	\$ 135,095	\$ 109,958	\$ 109,958	-25.3%	-18.6%
Contractual Services	\$ 154,942	\$ 127,089	\$ 182,779	\$ 174,614	\$ 167,097	\$ 167,097	-8.6%	-4.3%
Commodities	\$ 42,850	\$ 46,131	\$ 58,640	\$ 45,100	\$ 51,250	\$ 51,250	-12.6%	13.6%
DEPARTMENT TOTAL	\$ 550,486	\$ 590,082	\$ 755,911	\$ 667,544	\$ 623,978	\$ 623,978	-17.5%	-6.5%

Salaries & Wages								
4110 - Full-time	\$ 202,522	\$ 255,753	\$ 341,900	\$ 283,944	\$ 271,846	\$ 271,846	-20.5%	-4.3%
4120 - Overtime	\$ 618	\$ 2,371	\$ 1,030	\$ 5,575	\$ 2,787	\$ 2,787	170.6%	-50.0%
4140 - Part-time Other	\$ 43,663	\$ 27,677	\$ 18,000	\$ 16,068	\$ 16,068	\$ 16,068	-10.7%	0.0%
4190 - Top of the Range Award	\$ -	\$ -	\$ 6,378	\$ 7,148	\$ 4,972	\$ 4,972	-22.0%	-30.4%
TOTAL	\$ 246,803	\$ 285,801	\$ 367,308	\$ 312,735	\$ 295,673	\$ 295,673	-19.5%	-5.5%

Other Personnel Benefits								
4510 - IMRF	\$ 28,044	\$ 33,239	\$ 36,701	\$ 32,250	\$ 33,288	\$ 33,288	-9.3%	3.2%
4520 - FICA	\$ 19,879	\$ 22,912	\$ 28,337	\$ 24,115	\$ 22,810	\$ 22,810	-19.5%	-5.4%
4530 - Health Insurance	\$ 47,188	\$ 63,501	\$ 70,150	\$ 66,111	\$ 47,419	\$ 47,419	-32.4%	-28.3%
4531 - H.S.A. Contribution	\$ 6,950	\$ 7,100	\$ 7,100	\$ 7,250	\$ 2,550	\$ 2,550	-64.1%	-64.8%
4540 - Dental Insurance	\$ 2,706	\$ 3,056	\$ 3,542	\$ 3,542	\$ 2,407	\$ 2,407	-32.0%	-32.0%
4550 - Life Insurance	\$ 698	\$ 714	\$ 764	\$ 781	\$ 620	\$ 620	-18.8%	-20.6%
4570 - Unemployment Ins	\$ 425	\$ 539	\$ 591	\$ 1,046	\$ 864	\$ 864	46.3%	-17.4%
TOTAL	\$ 105,890	\$ 131,061	\$ 147,184	\$ 135,095	\$ 109,958	\$ 109,958	-25.3%	-18.6%

Contractual Services								
5600 - Professional & Technical	\$ 10,362	\$ 914	\$ 2,500	\$ 1,500	\$ 2,500	\$ 2,500	0.0%	66.7%
5604 - City Engineer	\$ 8,227	\$ -	\$ 2,500	\$ 8,100	\$ 2,500	\$ 2,500	0.0%	-69.1%
5605 - Training/Conferences	\$ -	\$ 340	\$ 1,700	\$ -	\$ -	\$ -	-100.0%	0.0%
5610 - Membership & Association	\$ 320	\$ 330	\$ 1,200	\$ 340	\$ 350	\$ 350	-70.8%	2.9%
5615 - Meetings	\$ 414	\$ 315	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5635 - Deductible Payments	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	-100.0%	0.0%
5650 - Physical Exams	\$ 249	\$ 150	\$ 500	\$ 300	\$ 500	\$ 500	0.0%	66.7%
5655 - Equipment Lease & Rental	\$ 5,493	\$ 411	\$ 5,000	\$ 800	\$ 5,000	\$ 5,000	0.0%	525.0%
5660 - Equipment Maint & Repair	\$ 20,128	\$ 20,220	\$ 20,000	\$ 13,200	\$ 13,200	\$ 13,200	-34.0%	0.0%
5660-01 Equipment Service Agreement	\$ -	\$ -	\$ -	\$ 6,800	\$ 6,800	\$ 6,800	0.0%	0.0%
5663 - Vehicle Maint & Repair	\$ 26,384	\$ 17,316	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	0.0%	0.0%
5663-01 Vehicle Maint Service Agreement	\$ -	\$ -	\$ -	\$ 4,345	\$ 4,345	\$ 4,345	0.0%	0.0%
5665 - Telephone Service	\$ 8,358	\$ 3,949	\$ 9,000	\$ 3,000	\$ 3,000	\$ 3,000	-66.7%	0.0%
5668 - Communications	\$ 3,117	\$ 3,209	\$ 3,600	\$ 2,000	\$ 2,000	\$ 2,000	-44.4%	0.0%
5700 - Public Information	\$ 375	\$ -	\$ 400	\$ -	\$ 400	\$ 400	0.0%	0.0%
5715 - Uniform Allowance	\$ 2,265	\$ 1,447	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	0.0%	0.0%
5740 - Mosquito Abatement	\$ 15,746	\$ 16,060	\$ 16,060	\$ 16,060	\$ 16,060	\$ 16,060	0.0%	0.0%
5741 - Access Easement Maint	\$ 1,076	\$ 1,097	\$ 1,119	\$ 1,119	\$ 1,142	\$ 1,142	2.1%	2.1%
5755 - Traffic Signal Maint.	\$ 1,755	\$ 2,340	\$ 2,700	\$ 5,600	\$ 8,600	\$ 8,600	218.5%	53.6%
5758 - Utilities	\$ 11,671	\$ 14,001	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	0.0%	0.0%
5760 - Street Light Maint.	\$ 7,216	\$ 8,217	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0.0%	0.0%
5763 - Street Sweeping	\$ 1,330	\$ 2,663	\$ 4,500	\$ 4,000	\$ 4,000	\$ 4,000	-11.1%	0.0%
5765 - Lawn Maintenance	\$ 4,205	\$ 3,102	\$ 5,000	\$ 4,000	\$ 4,500	\$ 4,500	-10.0%	12.5%
5766 - Tree Care	\$ 2,740	\$ 8,615	\$ 16,000	\$ 9,000	\$ 10,000	\$ 10,000	-37.5%	11.1%
5770 - Building Maintenance	\$ 23,324	\$ 22,394	\$ 42,000	\$ 35,450	\$ 23,000	\$ 23,000	-45.2%	-35.1%
5770-01 Build Maint Service Agreement	\$ -	\$ -	\$ -	\$ 12,200	\$ 12,200	\$ 12,200	0.0%	0.0%
5775 - Testing & Examinations	\$ 189	\$ -	\$ 200	\$ -	\$ 200	\$ 200	0.0%	0.0%
TOTAL	\$ 154,942	\$ 127,089	\$ 182,779	\$ 174,614	\$ 167,097	\$ 167,097	-8.6%	-4.3%

CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - STREETS DIVISION
2020/2021 BUDGET
01-04

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Commodities								
6110 - Books & Publications	\$ 30	\$ 30	\$ 350	\$ -	\$ 150	\$ 150	-57.1%	0.0%
6120 - Office Supplies	\$ 246	\$ 110	\$ 500	\$ 750	\$ 500	\$ 500	0.0%	-33.3%
6130 - Supplies	\$ 8,512	\$ 7,433	\$ 10,000	\$ 9,000	\$ 10,000	\$ 10,000	0.0%	11.1%
6132 - Lawn Maint Supplies	\$ 188	\$ 2,819	\$ 4,000	\$ 2,500	\$ 4,000	\$ 4,000	0.0%	60.0%
6133 - Street Repair Materials	\$ 11,662	\$ 13,295	\$ 14,000	\$ 11,500	\$ 12,000	\$ 12,000	-14.3%	4.3%
6140 - NPDES Permit	\$ 2,148	\$ 770	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	0.0%	0.0%
6151 - Hardware	\$ -	\$ 140	\$ 600	\$ -	\$ -	\$ -	-100.0%	0.0%
6170 - Postage	\$ 36	\$ 12	\$ 200	\$ 400	\$ 400	\$ 400	100.0%	0.0%
6180 - Fuel	\$ 8,344	\$ 8,807	\$ 11,040	\$ 8,000	\$ 10,250	\$ 10,250	-7.2%	28.1%
6181 - Fuel Replacement Fund	\$ 4,600	\$ 4,650	\$ 4,650	\$ 4,650	\$ 4,650	\$ 4,650	0.0%	0.0%
6190 - Non-Capital Equipment	\$ 7,085	\$ 8,065	\$ 11,000	\$ 6,000	\$ 7,000	\$ 7,000	-36.4%	16.7%
TOTAL	\$ 42,850	\$ 46,131	\$ 58,640	\$ 45,100	\$ 51,250	\$ 51,250	-12.6%	13.6%
TOTAL	\$ 550,486	\$ 590,082	\$ 755,911	\$ 667,544	\$ 623,978	\$ 623,978	-17.5%	-6.5%

NARRATIVE REPORT

Department: Public Services – Street Division **Date:** November 2019
Activity: 01-04 **Prepared By:** Craig Ward

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$271,846
	This account funds the salaries and wages of the Public Services Director, 50% of which is allocated in the General Fund and 50% to the Water Fund; two (2) Maintenance Workers, and one (1) Maintenance Worker/Mechanic. \$2,500 of salaries for snow removal is allocated to the MFT Fund.	
4120	Overtime	\$2,787
	Estimated overtime expense for the budget year.	
4140	Part-time Other	\$16,068
	Two (2) seasonal employees working a maximum of 1,000 hours each per year. These workers are mostly utilized in the summer months; occasionally they return to work in the winter.	
4190	Top of the Range Award	\$4,972
	The budgeted amount is comprised of the following percentages: Public Services Director – 2% Maintenance Worker/Mechanic – 2% (1) Maintenance Worker – 3%	
4500	Other Personnel Benefits	\$109,958
	These benefits include IMRF, FICA, H.S.A contributions, unemployment insurance and insurance for life, dental, health.	
5600	Professional & Technical	\$2,500
	Miscellaneous Professional and Technical assistance expenditures for Public Service projects.	
5604	City Engineer	\$2,500
	Miscellaneous engineering costs associated with the Public Services Department.	
5655	Equipment Lease & Rental	\$5,000
	Right-of-way restoration machine in addition to miscellaneous equipment rental.	
5660	Equipment Maintenance & Repair	\$13,200
	This line item funds many repairs for the Public Services Department including fire alarm and extinguisher repairs for all facilities; plow cutting edges and other equipment that would be in need of repair.	
5660-01	Equipment Maintenance Service Agreement	\$6,800
	This line item includes the service agreement for the fuel island monthly inspections required by the State of Illinois and other equipment related contracts including the generators.	

NARRATIVE REPORT

Department: Public Services – Street Division **Date:** November 2019
Activity: 01-04 **Prepared By:** Craig Ward

Object Number	Narrative	Adopted
5663	Vehicle Maintenance & Repair	\$25,000
	This request funds the maintenance and repairs for all Public Services vehicles as well as the staff pool vehicle. Sandblasting, prime and painting of our dump truck bodies is also included.	
5663-01	Vehicle Maintenance Service Agreement	\$4,345
	This line item includes the service agreement for the fleet maintenance software support.	
5665	Telephone Service	\$3,000
	This account funds the Public Services portion of the City telephone system monthly charges.	
5668	Communication	\$2,000
	Budgeted amount pays for four (4) cellular phones as well as monitoring fees for intrusion and fire alarm systems for the Public Services building.	
5715	Uniform Allowance	\$2,300
	The requested amount purchases safety footwear, winter and safety apparel including jackets, shirts, pants, as well as safety vests and all other personal protective equipment for three (3) maintenance workers, and two (2) seasonal workers.	
5740	Mosquito Abatement	\$16,060
	This is the cost for a one-year contract for the City mosquito abatement program. The focus is on both nuisance mosquitoes and culex which carry the West Nile virus.	
5741	Access Easement Maintenance	\$1,142
	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	\$8,600
	Costs to maintain the City’s traffic signal.	
5758	Utilities	\$11,000
	Funds cover charges for Flagg Creek Water Reclamation District, and Nicor Gas for the Public Service Building, and City Hall. Some of the natural gas charges are free under the City’s Nicor franchise agreement, which provides for an annual free therm allotment of 7,682. The City receives free therms at the Police Station and City Hall buildings only.	

NARRATIVE REPORT

Department: Public Services – Street Division **Date:** November 2019
Activity: 01-04 **Prepared By:** Craig Ward

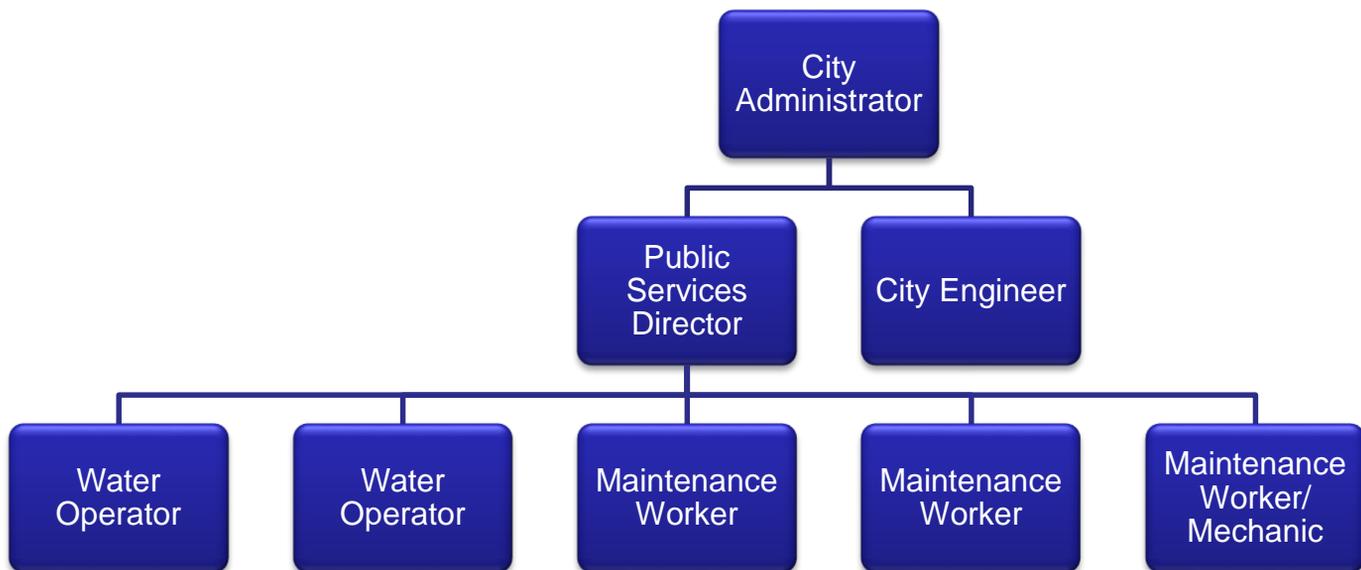
Object Number	Narrative	Adopted
5760	Street Light Maintenance	\$8,000
	Electricity charges and maintenance charges for the City’s street lights are expensed here. There are (93) LED streetlights in the City’s subdivision.	
5763	Street Sweeping	\$4,000
	Requested funds will pay for three (3) scheduled sweepings of City-owned streets from curb to curb at \$1,333/each.	
5765	Lawn Maintenance	\$4,500
	The requested amount is for turf chemical treatments. Mowing, trimming and bed maintenance are performed in house.	
5766	Tree Care	\$10,000
	Tree planting, trimming, removal and stump grinding.	
5770	Building Maintenance	\$23,000
	The requested amount includes building services associated with the repair of building facilities.	
5770-01	Building Maintenance Service Agreement	\$12,200
	This line items includes building maintenance service agreements for floor mats, first aid cabinet maintenance, pest control services, janitorial services, alarm monitoring, and HVAC services.	
6130	Supplies	\$10,000
	This request includes paint, paper products, locksmith items, chains, rakes, brooms, scrapers, nuts, bolts, cleaning supplies, and miscellaneous tools and supplies.	
6132	Lawn Maintenance Supplies	\$4,000
	Irrigation repairs and supplies for the system at City Hall/Police Station. Fertilizer, seed, sod and dirt etc needed for maintenance and upkeep will be paid from this account.	
6133	Street Repair Materials	\$12,000
	Funds are used for residential mailbox repair, grass seed and dirt for right-of-way restoration, street patching, storm sewer repair and sign replacement.	
6140	NPDES II Permit	\$2,300
	Annual NPDES Permit costs	

NARRATIVE REPORT

Department: Public Services – Street Division **Date:** November 2019
Activity: 01-04 **Prepared By:** Craig Ward

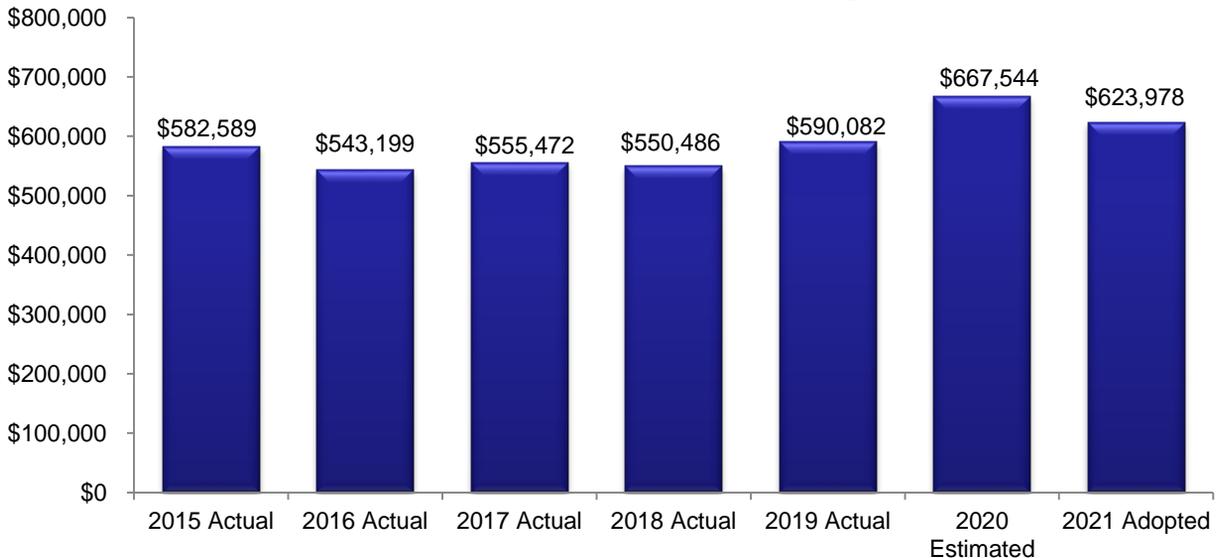
Object Number	Narrative	Adopted
6180	Fuel	\$10,250
	Approximately 2,000 gallons of regular @ \$2.50 per gallon and 2,100 gallons of diesel gallons @ \$2.50 per gallon.	
6181	Fuel Replacement Fund	\$4,650
	The annual cost to fund the replacement costs for the City’s fuel storage and distribution system. The replacement costs are amortized over a 30 year period ending in 2040.	
6190	Non-Capital Equipment	\$7,000
	Funds are used for the purchase of any needed safety equipment (non-apparel), replacement parts, new chipper blades, chainsaws and miscellaneous tools and equipment needed.	

Public Services Department
Organization Chart
Fiscal Year Ended April 30, 2021

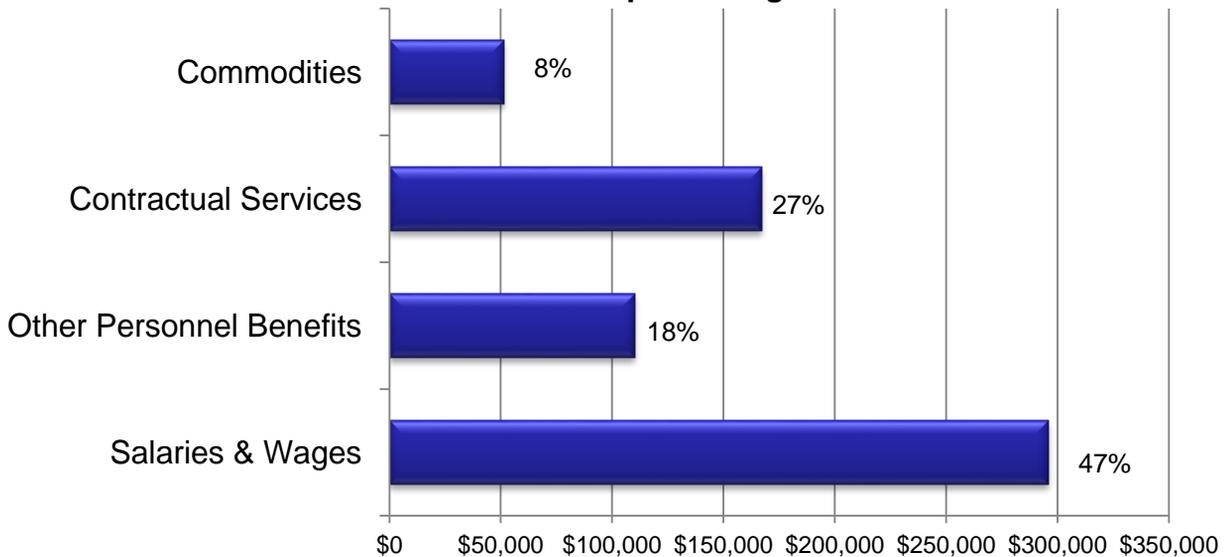


Public Services Street Division

Street Division Historical Expenditures



Salaries Represent 47% of Adopted Budget



The Public Services Department's – Street Division budget for FY 2021 is \$623,978, representing a 6.5% or \$43,566 decrease over the FY 2020 estimate. This decrease is due to lower wages, benefits, and contractual services.

PUBLIC SERVICES DEPARTMENT

Street Division

MISSION STATEMENT

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

GOALS

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

FY 2019-2020 ACCOMPLISHMENTS

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



- Kreml Park Gazebo Reconstructed
- Elm Place Cul De Sac Decorative Point Remodeled.
- Phase II Road Resurfacing Project consisting of repaving Spring Road, 14th Street and Trans Am Drive successful.
- All right of way trees in need of trimming were trimmed.
- Participated in the CMS Bulk Road Salt Contract resulting in a tonnage price of \$94.63.

FY 2020-2021 OBJECTIVES



- Work closely with our City Engineers on various infrastructure improvement projects.
- Supervise and coordinate the City's street maintenance program including a pavement rejuvenator application for all City streets over the next 5 years.
- Maintain and promote safe travels of our roadways during the winter months by utilizing effective and proper snow removal techniques.
- Perform preventative and routine maintenance on our fleet of vehicles and equipment and increase the knowledge of our fleet maintenance staff to provide more in-house repairs and maintenance.
- Monitor the specification requirements of the various agencies contracted by the City to perform duties such as Generator Maintenance, Janitorial, Landscaping, Mosquito Control, Pest Control and Tree Care.
- Complete overhauling of Fik Point to make visually more desirable.



PUBLIC SERVICES DEPARTMENT – STREET DIVISION

Fiscal Year 2020-2021 Budget Proposal

The Street Division Budget Proposal for FY 2020-21 is \$623,978. The table below details the major categories of the request as well as the difference from the current year estimate.

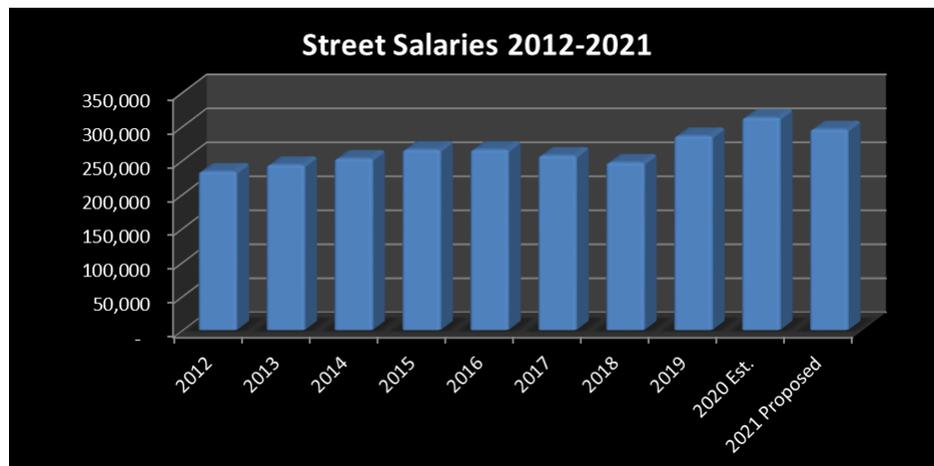
	Actual (FY2018-19)	Estimated (FY2019-20)	Change	%	Proposed (FY2020-21)	Change	%
Total	\$590,082	\$667,544	\$77,462	13.1%	\$623,978	(\$43,566)	-6.5%
Salaries & Personal Benefits	\$416,862	\$447,830	\$30,968	7.4%	\$405,631	(\$42,199)	-9.4%
Contractual Services	\$127,089	\$174,614	\$47,525	37.4%	\$167,097	(\$7,517)	-4.3%
Commodities	\$46,131	\$45,100	(\$1,031)	-2.2%	\$51,250	\$6,150	13.6%

Salaries and Personal Benefits – Salaries and benefits comprise 65% of the total budget. Salaries and benefits decreased by \$42,199 or 9.4% from the current year estimate due to an employee retirement and not filling the position going forward.

Contractual Services – Contractual services comprise 27% of the Street Division budget.

Commodities – Commodities represent 8% of the budget.

Public Services Street Operating Indicators by FY	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Vehicle Maintenance - General Govt. Repairs	561	565	552	561	548	550	542	515	416	990
Vehicle Maintenance - Water Dept. Repairs	169	171	165	166	160	158	151	147	111	202
Street Repairs - Tons of Asphalt Spread	40	50	45	40	45	40	35	25	22	20
Sidewalk Repairs - Cubic Yards of Concrete Poured	15	25	30	20	60	50	70	60	30	10
Snow and Ice Control/Plowed Miles	15,577	12,577	8,571	8,416	8,212	9,944	6,315	5,500	4,856	3,147
Snow and Ice Control/Salted Miles	6,230	5,030	1,310	3,366	3,284	3,860	3,000	2,500	2,428	1,600
Number of Street Signs Replaced	41	38	43	42	85	65	30	34	35	26



	2012	2013	2014	2015	2016	2017	2018	2019	2020 Est.	2021 Proposed
Salaries	233,499	243,315	252,607	265,693	265,567	256,977	246,803	285,801	312,735	295,673

**CITY OF OAKBROOK TERRACE
TOURISM DEPARTMENT
2020/21 BUDGET
01-06**

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Contractual Services	\$ 166,971	\$ 152,794	\$ 167,297	\$ 163,830	\$ 167,163	\$ 167,163	-0.1%	2.0%
DEPARTMENT TOTAL	\$ 166,971	\$ 152,794	\$ 167,297	\$ 163,830	\$ 167,163	\$ 167,163	-0.1%	2.0%

Contractual Services								
5610 - Membership/Assoc Fees	\$ 61,199	\$ 59,697	\$ 60,297	\$ 57,830	\$ 61,163	\$ 61,163	1.4%	5.8%
5620 - DCVB Marketing Campaign	\$ 99,172	\$ 87,097	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.0%	0.0%
5781 - OBT Historical Society Cont	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	0.0%
5782 - Event Sponsorship	\$ 600	\$ -	\$ 1,000	\$ -	\$ -	\$ -	-100.0%	0.0%
TOTAL	\$ 166,971	\$ 152,794	\$ 167,297	\$ 163,830	\$ 167,163	\$ 167,163	-0.1%	2.0%

TOTAL	\$ 166,971	\$ 152,794	\$ 167,297	\$ 163,830	\$ 167,163	\$ 167,163	-0.1%	2.0%
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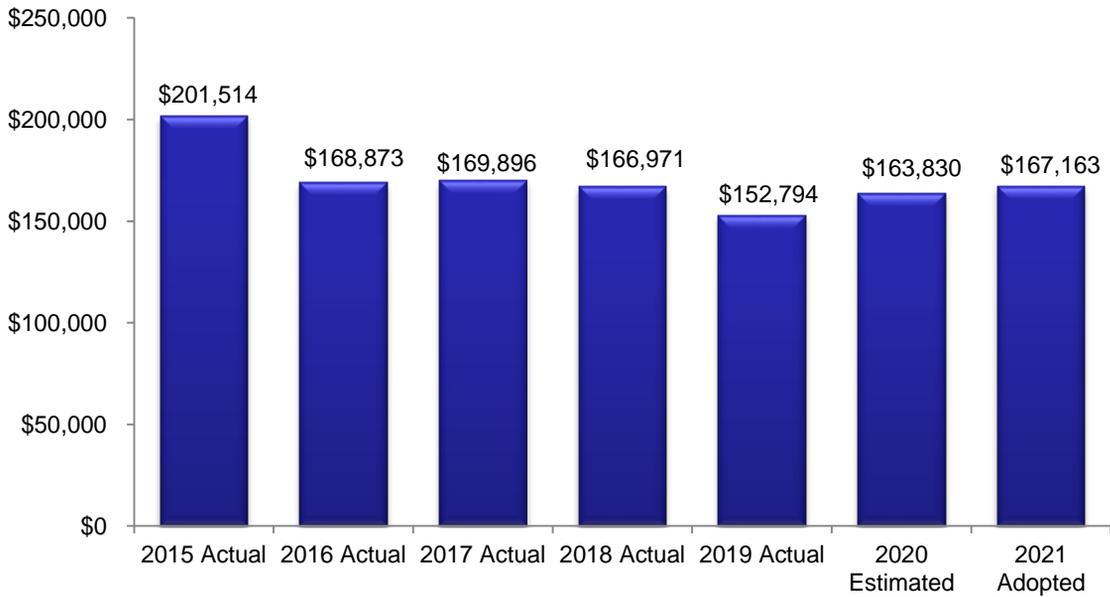
NARRATIVE REPORT

Department:	Tourism	Date:	January 2020
Activity:	01-06	Prepared By:	Aileen Haslett

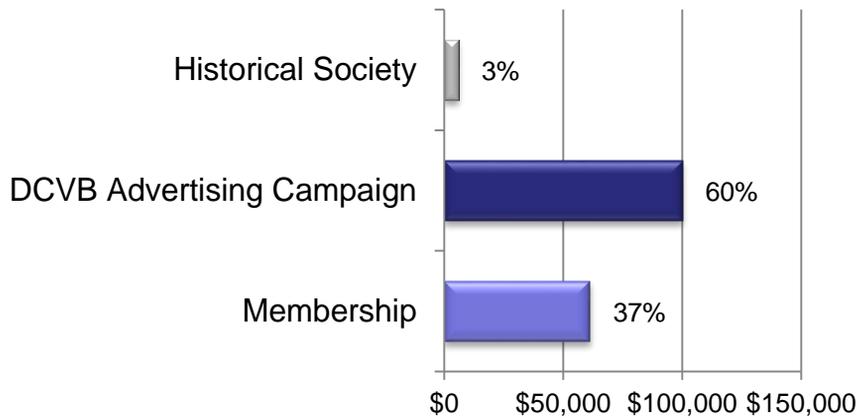
Object Number	Narrative	Adopted																											
5610	Membership & Association Fees	\$61,163																											
	<p>The City's DCVB membership is based on the Fiscal Year 2021 estimated revenue of \$1,514,800 for both regular and online hotel taxes. The membership cost is 20% of the first 1% of hotel/motel tax collected, which is estimated to be \$50,493.</p> <p>Additionally, the City pays the hotel membership dues (\$10/room x 1,067 rooms = \$10,670)</p> <table style="margin-left: 40px; border: none;"> <tr> <td></td> <td style="text-align: center;"><u>Rooms</u></td> <td></td> </tr> <tr> <td>Comfort Suites</td> <td style="text-align: center;">103</td> <td></td> </tr> <tr> <td>Courtyard by Marriot</td> <td style="text-align: center;">147</td> <td></td> </tr> <tr> <td>Hilton Garden Inn</td> <td style="text-align: center;">128</td> <td></td> </tr> <tr> <td>Hilton Suites</td> <td style="text-align: center;">211</td> <td></td> </tr> <tr> <td>Holiday Inn</td> <td style="text-align: center;">225</td> <td></td> </tr> <tr> <td>Staybridge Suites</td> <td style="text-align: center;">111</td> <td></td> </tr> <tr> <td>Choice Hotel</td> <td style="text-align: center;"><u>142*</u></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">1,067</td> <td></td> </tr> </table> <p>*Choice Hotel is estimated to open in the fall of 2020 and replaces the former LaQuinta Hotel.</p>		<u>Rooms</u>		Comfort Suites	103		Courtyard by Marriot	147		Hilton Garden Inn	128		Hilton Suites	211		Holiday Inn	225		Staybridge Suites	111		Choice Hotel	<u>142*</u>			1,067		
	<u>Rooms</u>																												
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Choice Hotel	<u>142*</u>																												
	1,067																												
5620	DCVB Marketing Campaign	\$100,000																											
	<p>This line item supports the hotel marketing and advertising campaign, which is paid to the DuPage County Visitor's Bureau (DCVB), who coordinates this program for the City. The marketing budget includes Triple AAA advertising, social media advertising, shopping packages, and the cost for the Smith Travel report.</p>																												
5781	Oakbrook Terrace Historical Society Contribution	\$6,000																											
	<p>This line item represents the City's \$6,000 contribution towards the Historical Society</p>																												

Tourism

Tourism Historical Expenditures



Advertising Represents 60% of Adopted Budget



The Tourism FY 2021 budget is \$167,163. DCVB membership fees are up slightly due to the new Choice Hotel, which should open in the fall of 2020.

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 2019-2020 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. Began holding monthly conference calls with the Hotel Commission to follow-up on action items and possibly incorporate new topics for upcoming meeting.
3. The majority of the marketing line continues to be spent on Triple AAA advertising, social media awareness, and stay and shop packages.
4. Replaced all banners throughout the City.
5. The Courtyard by Marriot is remodeling all hotel rooms, common areas, and a portion of the exterior with an estimated value of \$1.9 million. The renovation should be completed in mid-to-late summer of 2020.
6. The City hotels are participating in a preferred partnership for travelers to the Frida Kahlo exhibit that is coming to Glen Ellyn this summer.
7. Donated \$6,433 towards the 2019 Hotel Commission Red Kettle Campaign, which was the sixth year for this program.



FY 2020-2021 OBJECTIVES

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

TOURISM DEPARTMENT

Fiscal Year 2020-2021 Budget Proposal

The FY 2021 Tourism Department budget is \$167,163, representing an increase of \$3,333 over the current year estimate of \$163,830. The table below details the major category of the request as well as the changes from the current year estimate.

	Actual (FY2018-19)	Estimated (FY2019-20)	Change	%	Proposed (FY2020-21)	Change	%
Contractual Services	\$152,794	\$163,830	\$11,036	7.2%	\$167,163	\$3,333	2.0%

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

The Triple AAA program is the Hotel Commission's largest marketing expense at \$35,000 and is reviewed closely every year to determine whether the hotels should continue participation. DCVB membership dues are anticipated to increase by \$3,333 over the current year because of the new Choice Hotel which should open in July 2020. The DCVB dues are based upon actual hotel taxes and higher tax collections translates into higher membership fees.

**CITY OF OAKBROOK TERRACE
POLICE COMMISSION
2020/2021 BUDGET
01-10**

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Salaries & Wages	\$ 3,525	\$ 6,175	\$ 9,000	\$ 8,025	\$ 9,000	\$ 9,000	0.0%	12.1%
Other Personnel Benefits	\$ 258	\$ 495	\$ 689	\$ 614	\$ 689	\$ 689	-0.1%	12.1%
Contractual Services	\$ 860	\$ 11,064	\$ 7,675	\$ 10,435	\$ 9,100	\$ 9,100	18.6%	-12.8%
Commodities	\$ 622	\$ 103	\$ 610	\$ 230	\$ 610	\$ 610	0.0%	165.2%
DEPARTMENT TOTAL	\$ 5,265	\$ 17,838	\$ 17,974	\$ 19,304	\$ 19,399	\$ 19,399	7.9%	0.5%

Salaries & Wages								
4130 - Part-time Regular	\$ 3,525	\$ 6,175	\$ 9,000	\$ 8,025	\$ 9,000	\$ 9,000	0.0%	12.1%
TOTAL	\$ 3,525	\$ 6,175	\$ 9,000	\$ 8,025	\$ 9,000	\$ 9,000	0.0%	12.1%

Other Personnel Benefits								
4520 - FICA	\$ 258	\$ 495	\$ 689	\$ 614	\$ 689	\$ 689	-0.1%	12.1%
TOTAL	\$ 258	\$ 495	\$ 689	\$ 614	\$ 689	\$ 689	-0.1%	12.1%

Contractual Services								
5600 - Professional/Technical	\$ -	\$ 1,040	\$ 1,000	\$ -	\$ 1,500	\$ 1,500	50.0%	0.0%
5605 - Training/Conferences	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ -	-100.0%	0.0%
5610 - Membership & Assoc Fees	\$ 375	\$ 375	\$ 375	\$ 375	\$ 500	\$ 500	33.3%	33.3%
5620 - Advertising & Publication	\$ -	\$ 40	\$ 500	\$ 39	\$ 500	\$ 500	0.0%	1182.1%
5670 - Travel Expense	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	-100.0%	0.0%
5775 - Testing & Examinations	\$ 485	\$ 9,610	\$ 4,500	\$ 10,021	\$ 6,600	\$ 6,600	46.7%	-34.1%
TOTAL	\$ 860	\$ 11,064	\$ 7,675	\$ 10,435	\$ 9,100	\$ 9,100	18.6%	-12.8%

Commodities								
6110 - Books & Publications	\$ -	\$ -	\$ 60	\$ -	\$ 60	\$ 60	0.0%	0.0%
6120 - Office Supplies	\$ -	\$ 87	\$ 200	\$ -	\$ 200	\$ 200	0.0%	0.0%
6130 - Supplies	\$ 602	\$ -	\$ 150	\$ 230	\$ 150	\$ 150	0.0%	-34.8%
6170 - Postage	\$ 20	\$ 16	\$ 200	\$ -	\$ 200	\$ 200	0.0%	0.0%
TOTAL	\$ 622	\$ 103	\$ 610	\$ 230	\$ 610	\$ 610	0.0%	165.2%

TOTAL	\$ 5,265	\$ 17,838	\$ 17,974	\$ 19,304	\$ 19,399	\$ 19,399	7.9%	0.5%
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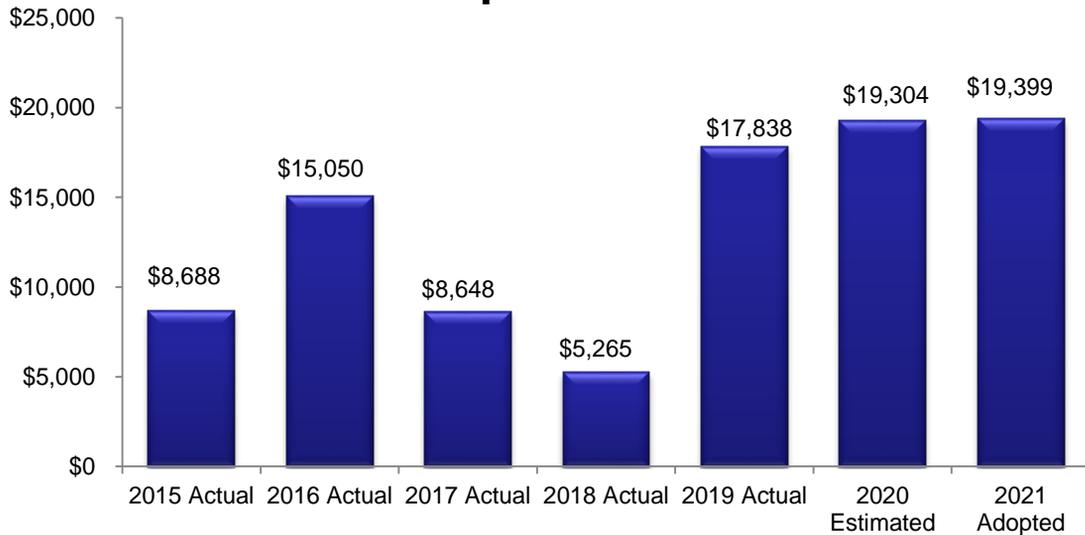
NARRATIVE REPORT

Department: Police Commission **Date:** February 2020
Activity: 01-10 **Prepared By:** Police Commission

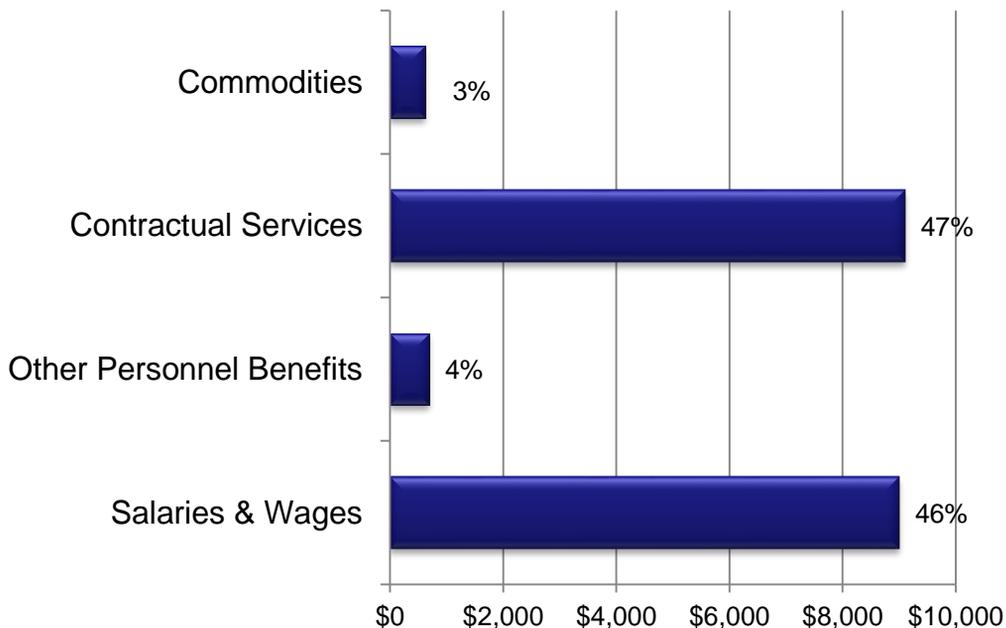
Object Number	Narrative	Adopted
4130	Part-Time Regular	\$9,000
	Budgeted amount is for the part-time salaries paid to the three (3) members of the Police Commission based on the number of meetings (includes three (3) "special" meetings) and the recording secretary.	
5600	Professional/Technical	\$1,500
	Budgeted figure is used for attorney fees if needed.	
5775	Testing & Examinations	\$6,600
	Budgeted amount is for cost of administering testing and examinations for the new officer eligibility list. Sergeant promotion testing will now be conducted by the Police Commission.	

Police Commission

Police Commission Historical Expenditures



Contractual Services Represents 47% of Adopted Budget



The Police Commission FY 2021 budget is \$19,399. Contractual services which includes Sergeant testing represents 47% of the budget. Police Commissioner stipends at \$9,000 represents 46% budget.

POLICE COMMISSION

MISSION STATEMENT

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

GOALS

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

FY 2019-2020 ACCOMPLISHMENTS

1. New applicant listing is current and up-to-date.
2. Sergeant promotional list is current and up-to-date.

FY 2020-2021 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 2020-2021 Budget Proposal

The FY 2020-21 Police Commission's Budget Proposal is \$19,399. The table below details the major categories of the request as well as the changes from the current year estimate.

	Actual (FY2018-19)	Estimated (FY2019-20)	Change	%	Proposed (FY2020-21)	Change	%
Total	\$17,838	\$19,304	\$1,466	8.2%	\$19,399	\$95	0.5%
Salaries & Personal Benefits	\$6,670	\$8,639	\$1,969	29.5%	\$9,689	\$1,050	12.2%
Contractual Services	\$11,064	\$10,435	(\$629)	-5.7%	\$9,100	(\$1,335)	-12.8%
Commodities	\$103	\$230	\$127	123.3%	\$610	\$380	165.2%

Salaries and Personal Benefits – Salaries and wages comprise 50% of the total budget. Salaries are expected to increase by \$1,050 over the current year estimate.

Contractual Services – Contractual services comprise 47% of the budget and are estimated to decrease by \$1,335 from the current year because of a reduction in testing costs.

Commodities – Commodities represent only 3% of the budget.

CITY OF OAKBROOK TERRACE
FINANCE DEPARTMENT
2020/2021 BUDGET
01-11

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Salaries & Wages	\$ 68,598	\$ 127,877	\$ 133,768	\$ 152,594	\$ 145,159	\$ 145,159	8.5%	-4.9%
Other Personnel Benefits	\$ 25,442	\$ 37,745	\$ 37,201	\$ 41,409	\$ 41,172	\$ 41,172	10.7%	-0.6%
Contractual Services	\$ 264,051	\$ 256,780	\$ 283,257	\$ 299,658	\$ 351,190	\$ 351,190	24.0%	17.2%
Commodities	\$ 23,513	\$ 25,026	\$ 25,600	\$ 26,073	\$ 4,000	\$ 4,000	-84.4%	-84.7%
DEPARTMENT TOTAL	\$ 381,605	\$ 447,428	\$ 479,827	\$ 519,734	\$ 541,521	\$ 541,521	12.9%	4.2%

Salaries & Wages								
4110 - Full-time	\$ 66,689	\$ 71,495	\$ 77,163	\$ 84,198	\$ 87,566	\$ 87,566	13.5%	4.0%
4130 - Part-time Regular	\$ 1,909	\$ 56,382	\$ 56,605	\$ 68,395	\$ 57,167	\$ 57,167	1.0%	-16.4%
4190 - Top of the Range	\$ -	\$ -	\$ -	\$ -	\$ 425	\$ 425	0.0%	0.0%
TOTAL	\$ 68,598	\$ 127,877	\$ 133,768	\$ 152,594	\$ 145,159	\$ 145,159	8.5%	-4.9%

Other Personnel Benefits								
4510 - IMRF	\$ 8,919	\$ 15,725	\$ 13,952	\$ 16,450	\$ 17,129	\$ 17,129	22.8%	4.1%
4520 - FICA	\$ 5,152	\$ 9,360	\$ 10,233	\$ 11,673	\$ 11,105	\$ 11,105	8.5%	-4.9%
4530 - Health Insurance	\$ 8,305	\$ 9,351	\$ 9,760	\$ 9,760	\$ 9,349	\$ 9,349	-4.2%	-4.2%
4531 - H.S.A. Contribution	\$ 2,400	\$ 2,450	\$ 2,450	\$ 2,500	\$ 2,550	\$ 2,550	4.1%	2.0%
4540 - Dental Insurance	\$ 414	\$ 384	\$ 384	\$ 384	\$ 384	\$ 384	0.0%	0.0%
4550 - Life Insurance	\$ 174	\$ 164	\$ 171	\$ 188	\$ 201	\$ 201	17.3%	6.7%
4570 - Unemployment Ins	\$ 78	\$ 311	\$ 251	\$ 454	\$ 454	\$ 454	80.9%	0.0%
TOTAL	\$ 25,442	\$ 37,745	\$ 37,201	\$ 41,409	\$ 41,172	\$ 41,172	10.7%	-0.6%

Contractual Services								
5600 - Professional/Technical	\$ 110,378	\$ 81,220	\$ 80,894	\$ 85,856	\$ 76,513	\$ 76,513	-5.4%	-10.9%
5600-15 - Investment Manager Fees	\$ 1,502	\$ 2,027	\$ 2,020	\$ 2,108	\$ 2,120	\$ 2,120	5.0%	0.6%
5605 - Training/Conferences	\$ 160	\$ 280	\$ 1,500	\$ 1,100	\$ -	\$ -	-100.0%	-100.0%
5606 - Credit Card Transaction Fees	\$ 1,924	\$ 3,829	\$ 3,500	\$ 4,532	\$ 4,759	\$ 4,759	36.0%	5.0%
5610 - Membership/Assoc Fees	\$ 410	\$ 610	\$ 600	\$ 510	\$ 600	\$ 600	0.0%	17.6%
5615 - Meetings	\$ 28	\$ -	\$ 100	\$ -	\$ -	\$ -	-100.0%	0.0%
5630 - Risk Management Insurance	\$ 57,320	\$ 57,555	\$ 62,559	\$ 64,993	\$ 74,607	\$ 74,607	19.3%	14.8%
5631 - Workers Compensation Insurance	\$ 77,512	\$ 97,205	\$ 115,997	\$ 120,212	\$ 143,316	\$ 143,316	23.6%	19.2%
5640 - Vision Insurance	\$ 6,129	\$ 4,935	\$ 5,617	\$ 5,468	\$ 5,479	\$ 5,479	-2.5%	0.2%
5655 - Equipment Lease & Rental	\$ 240	\$ 401	\$ 321	\$ 321	\$ 321	\$ 321	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 1,225	\$ 942	\$ 1,500	\$ 931	\$ 1,500	\$ 1,500	0.0%	61.1%
5660-01 Equipment Service Agreement	\$ -	\$ -	\$ -	\$ 2,875	\$ 10,000	\$ 10,000	0.0%	247.8%
5660-02 Software Service Agreement	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	0.0%	0.0%
5665 - Telephone Service	\$ 2,073	\$ 2,091	\$ 2,150	\$ 2,239	\$ 2,400	\$ 2,400	11.6%	7.2%
5668 - Communications	\$ 3,211	\$ 3,622	\$ 3,500	\$ 4,775	\$ 4,900	\$ 4,900	40.0%	2.6%
5683 - Collections Fees	\$ -	\$ -	\$ -	\$ 1,675	\$ 1,675	\$ 1,675	0.0%	0.0%
5700 - Public Information	\$ 1,939	\$ 2,063	\$ 3,000	\$ 2,063	\$ 3,000	\$ 3,000	0.0%	45.4%
TOTAL	\$ 264,051	\$ 256,780	\$ 283,257	\$ 299,658	\$ 351,190	\$ 351,190	24.0%	17.2%

Commodities								
6120 - Office Supplies	\$ 1,139	\$ 1,052	\$ 1,500	\$ 1,818	\$ 1,500	\$ 1,500	0.0%	-17.5%
6130 - Supplies	\$ 1,986	\$ 301	\$ 1,500	\$ 312	\$ 500	\$ 500	-66.7%	60.3%
6150 - Software	\$ 18,275	\$ 21,140	\$ 20,000	\$ 21,840	\$ -	\$ -	-100.0%	-100.0%
6151 - Hardware	\$ 990	\$ 451	\$ 600	\$ -	\$ -	\$ -	-100.0%	0.0%
6170 - Postage	\$ 1,124	\$ 2,079	\$ 2,000	\$ 2,103	\$ 2,000	\$ 2,000	0.0%	-4.9%
6199 - Cash Drawer Shortages	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL	\$ 23,513	\$ 25,026	\$ 25,600	\$ 26,073	\$ 4,000	\$ 4,000	-84.4%	-84.7%

TOTAL	\$ 381,605	\$ 447,428	\$ 479,827	\$ 519,734	\$ 541,521	\$ 541,521	12.9%	4.2%
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NARRATIVE REPORT

Department: Finance Department **Date:** February 2020
Activity: 01-11 **Prepared By:** Amy Marrero

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$87,566
	Budgeted amount includes salary for the Finance Coordinator.	
4130	Part-time Salaries	\$57,167
	Budgeted amount includes salary for the part-time Administrative Assistant (works approximately 650 hours in Finance) and Finance Analyst (works approximately 1,300 hours).	
4500	Other Personnel Benefits	\$41,172
	These benefits include IMRF, FICA, H.S.A. contribution, unemployment insurance and insurance for life, dental and health.	
5600	Professional & Technical Services	\$76,513
	Budget figure includes cost for the annual audit (\$49,543) and payroll services (\$8,100.) Also included are the GFOA award fees (\$825), popular financial report review (\$250) and safety deposit box fees (\$150). Additionally, the charges for Current Technologies Corporation (\$11,970), OPEB for GASB 75 and actuary fees (\$4,700), and disclosure requirement fees (\$975) are budgeted here.	
5600-15	Investment Manager Fees	\$2,120
	These fees are paid to the City's financial advisors to invest the General Fund's excess cash.	
5606	Credit Card Transaction Fees	\$4,759
	Costs associated with accepting credit card payments.	
5630	Risk Management Insurance	\$74,607
	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	\$143,316
	Two-thirds of the expense for worker compensation coverage is budgeted in the General Fund. Remaining one-third is budgeted in the Water Fund.	
5640	Vision Insurance	\$5,479
	Costs associated with vision insurance offered to City employees.	

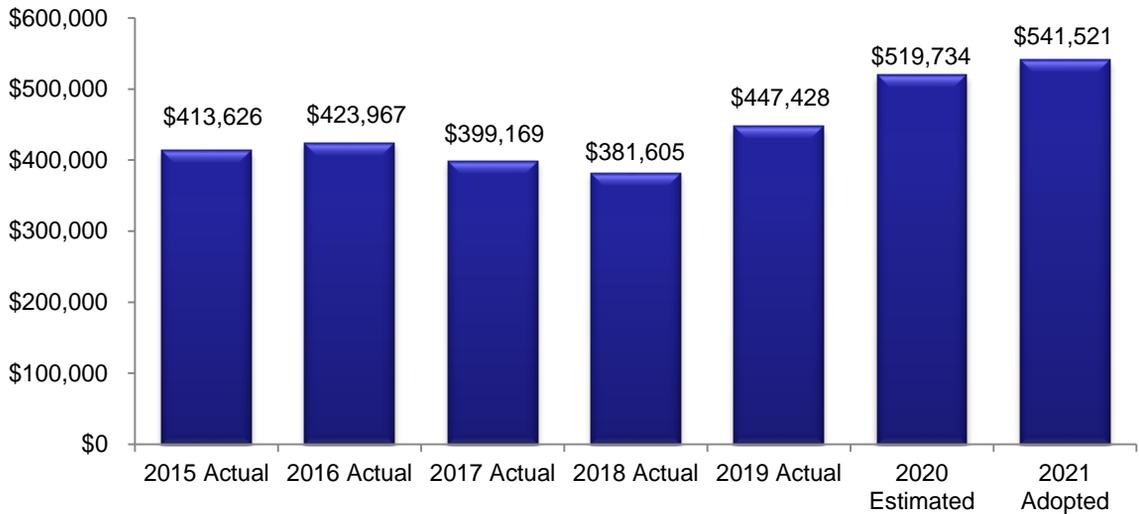
NARRATIVE REPORT

Department: Finance Department **Date:** February 2020
Activity: 01-11 **Prepared By:** Amy Marrero

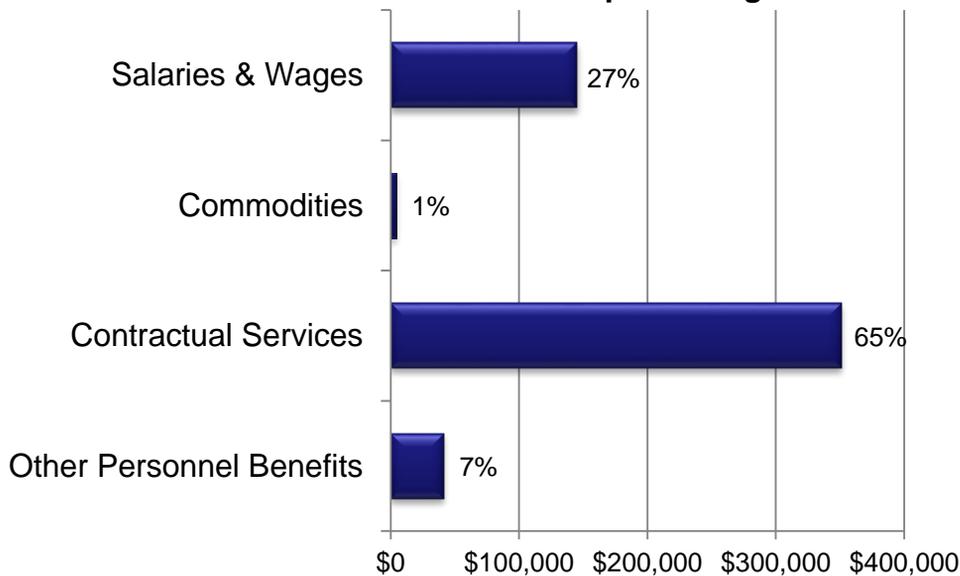
Object Number	Narrative	Adopted
5660	Equipment Maintenance & Repair	\$1,500
	Shared costs for copier maintenance & repair.	
5660-01	Equipment Service Agreement	\$10,000
	Telephone and Springbrook software support.	
5660-02	Software Service Agreement	\$20,000
	Costs are for the annual maintenance for the APC-UPS, VOIP phone system, Barracuda Web Filter, Veritas system, VMware, Symantec, and the Police Department SANs warranty.	
5665	Telephone Service	\$2,400
	Finance Department's share of phone service charges.	
5668	Communications	\$4,900
	Comcast charges for internet, digital adapters and business video.	
5683	Collection Fees	\$1,675
	Fees charged by collection agency.	
5700	Public Information	\$3,000
	Filing of Annual Treasurer's Report along with the printing of the adopted budget and CAFR covers are charged in this line item.	

Finance

Finance Historical Expenditures



Contractual Services Represent 65% of Adopted Budget



The Finance FY 2021 budget is \$541,521 representing an increase of \$21,787 or 4% from the FY 2020 estimate. The FY 2021 budget is more than the FY 2020 estimate because of higher risk management and workers compensation insurance premiums.

FINANCE DEPARTMENT

MISSION STATEMENT

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

GOALS

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

FY 2019-2020 ACCOMPLISHMENTS

1. Successful receipt of the Distinguished Budget Presentation Award for the FY 2020 Budget (past 12 years) – **Staff Goal.**
2. Successful receipt of the Certificate of Achievement for Excellence in Financial Reporting for the FY 2018 CAFR (past 15 years) – **Staff Goal.**
3. Continued to earn higher interest rates for local bank deposits.
4. Successfully transferred \$2.95 million in excess General Fund reserves to the Business District to pay-off the 2010 A & B bond series saving the City approximately \$1,008,460 in interest costs.

FY 2020-2021 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 2020-2021 Budget Proposal

The Finance Department Budget Proposal for FY 2020-21 is \$541,521. The table below details the major categories of the request as well as the difference from the current year estimate.

The total increase is \$21,787, or 4.2%, over the current year estimate. This is largely due to the higher premiums for risk management and workers compensation insurance.

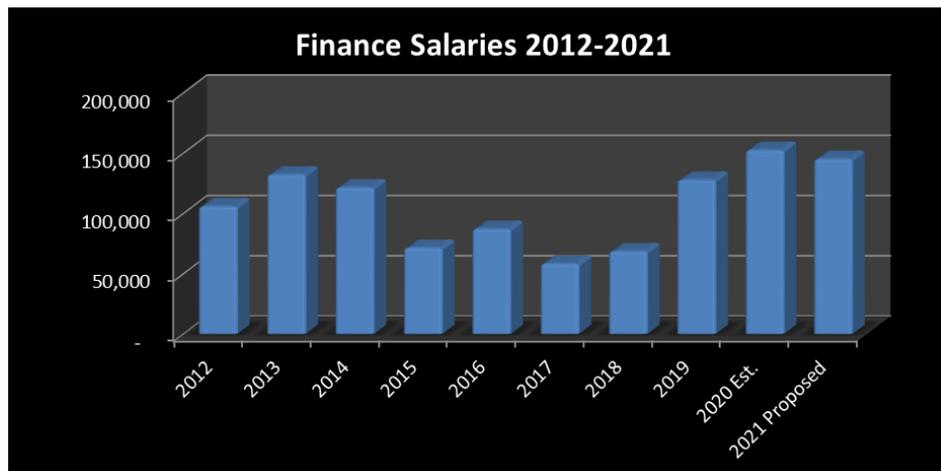
	Actual (FY2018-19)	Estimated (FY2019-20)	Change	%	Proposed (FY2020-21)	Change	%
Total	\$447,428	\$519,734	\$72,306	16.2%	\$541,521	\$21,787	4.2%
Salaries & Personal Benefits	\$165,622	\$194,003	\$28,381	17.1%	\$186,331	(\$7,672)	-4.0%
Contractual Services	\$256,780	\$299,658	\$42,878	16.7%	\$351,190	\$51,532	17.2%
Commodities	\$25,026	\$26,073	\$1,047	4.2%	\$4,000	(\$22,073)	-84.7%

Salaries and Personal Benefits – Salaries and benefits comprise 34% of the total budget and cover the Finance Coordinator and the two (2) part-time positions of Financial Analyst and Administrative Assistant.

Contractual Services – Contractual services comprise 65% of the Finance budget and include auditing fees, insurance premiums, actuary fees, information technology assistance, and the annual maintenance agreement for the financial software program.

Commodities – Commodities represent 1% of the budget and include supplies and postage.

Finance Operating Indicators by FY	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Business Licenses Issued	360	349	364	388	422	397	352	313	301	343
Credit Card Transactions - began FY 2013	689	593	479	422	317	281	183	NA	NA	NA
Purchase Orders	91	83	86	80	132	90	87	81	74	NA



	2012	2013	2014	2015	2016	2017	2018	2019	2020 Est.	2021 Proposed
Salaries	105,888	132,237	121,494	71,447	87,133	58,309	68,598	127,877	152,594	145,159

**CITY OF OAKBROOK TERRACE
ECONOMIC DEVELOPMENT
2020/2021 BUDGET
01-13**

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
DEPARTMENT TOTAL	\$ 187,622	\$ 191,369	\$ 330,000	\$ 298,000	\$ 332,000	\$ 332,000	0.6%	11.4%

Contractual Services								
5750 - Home Depot Reimbursable	\$ 187,622	\$ 191,369	\$ 191,000	\$ 193,000	\$ 193,000	\$ 193,000	1.0%	0.0%
5753- SIRVA Reimbursable	\$ -	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	0.0%	0.0%
5754 - Oakbrook Terrace LLC Reimbursable	\$ -	\$ -	\$ 130,000	\$ 105,000	\$ 130,000	\$ 130,000	0.0%	23.8%
TOTAL	\$ 187,622	\$ 191,369	\$ 330,000	\$ 298,000	\$ 332,000	\$ 332,000	0.6%	11.4%

TOTAL	\$ 187,622	\$ 191,369	\$ 330,000	\$ 298,000	\$ 332,000	\$ 332,000	0.6%	11.4%
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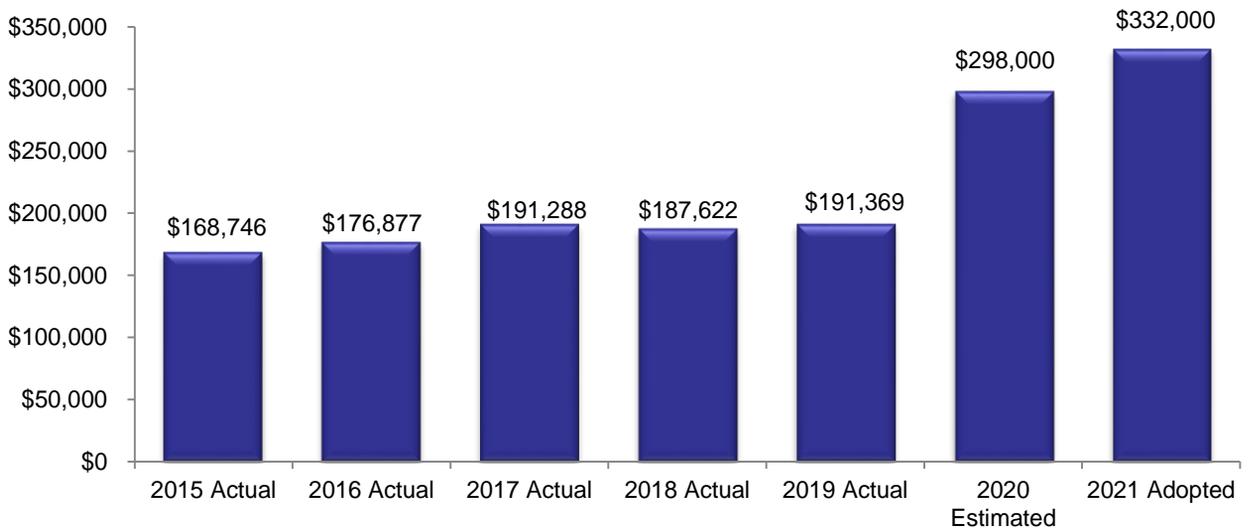
NARRATIVE REPORT

Department: Economic Development **Date:** February 2020
Activity: 01-13 **Prepared By:** Aileen Haslett

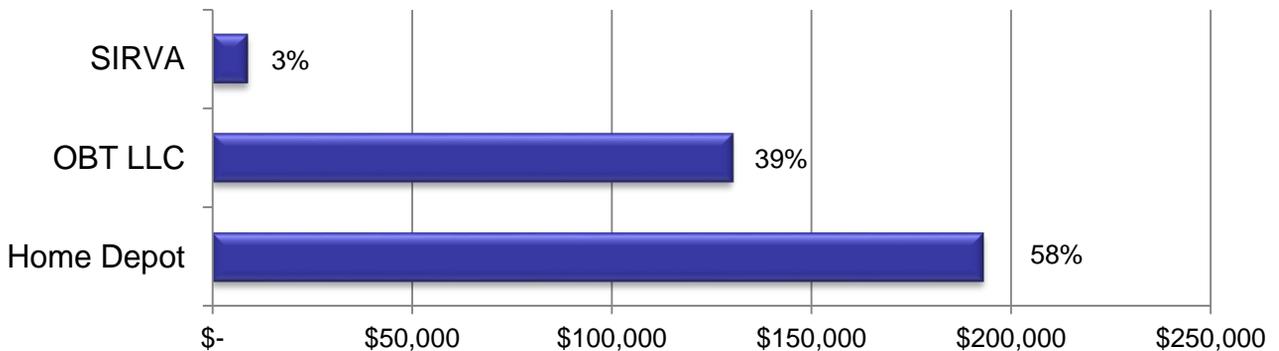
Object Number	Narrative	Adopted
5750	Home Depot Reimbursable	\$193,000
	Amount budgeted in regards to the City’s Sales Tax Incentive Agreement with Home Depot. The Home Depot Agreement was approved through Ordinance Number 02-22 and is for a 20 year period. The agreement expires on July 29, 2022.	
5753	SIRVA Reimbursable	\$9,000
	Amount budgeted in regards to the Reimbursement Agreement with SIRVA. The SIRVA Agreement was approved through Resolution Number 13-20 and is for a 10 year period. The agreement expires on August 27, 2023.	
5754	Oakbrook Terrace Holding LLC	\$130,000
	Amount budgeted in regards to the Reimbursement Agreement with Oakbrook Terrace Holding LLC. The Oakbrook Terrace Holding LLC Agreement was originally approved through Resolution Number 18-2 on January 23, 2018, then amended on June 26, 2018 through Resolution Number 18-14, and then amended again on April 23, 2019 through Resolution No. 19-3. The City will reimburse the Developer the lesser of \$238,000 over a 10 year period. The agreement terminates on the earlier of the rebate of \$238,000 to the developer or July 1 of the 10 th year after the Sales Tax Commencement Date. The final Certificate of Occupancy was issued on July 1, 2019, which represents Sales Tax Commencement Date. Therefore the agreement expires on July 1, 2029.	

Economic Development

Economic Development Historical Expenditures



Home Depot Reimbursable Represents 58% of Adopted Budget



The Economic Development FY 2021 budget is \$332,000, which is \$34,000 higher than the FY 2020 estimate. The FY 2021 budget includes a full year of the sales tax rebate to the new BP Amoco which opened in June of 2019.

ECONOMIC DEVELOPMENT

Fiscal Year 2020-2021 Budget Proposal

The Economic Development Budget Proposal for FY 2020-21 is \$332,000. The table below details the major category of the request as well as the difference from the current year estimate.

	Actual (FY2018-19)	Estimated (FY2019-20)	Change	%	Proposed (FY2020-21)	Change	%
Contractual Services	\$191,369	\$298,000	\$234,333	122.5%	\$332,000	\$34,000	11.4%

Contractual Services – Contractual services comprise 100% of the Economic Development budget. The City currently has two (2) sales tax incentive agreements in place. The Home Depot sales tax incentive agreement is budgeted at \$193,000 and the sales tax incentive agreement for the new BP Amoco is proposed at \$130,000. The City also has economic incentive agreement with SIRVA budgeted at \$9,000. The FY 2021 proposed budget increased by \$34,000 over the current year estimate due to the new BP Amoco sales tax incentive agreement.

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

	2019	2018	2017	2016	2015	2014	2013	2008-2012	2003-2007	Totals
Home Depot	191,369	187,622	180,941	176,877	168,746	5,415	140,870	651,485	615,397	2,318,723
Lee Lumber*			-	-	-	-	4,144	463,918	667,624	1,135,686
Redbox**			10,347	-	-	8,518	12,904	8,503	-	40,272
Totals	191,369	187,622	191,288	176,877	168,746	13,933	157,918	1,123,906	1,283,021	3,494,680

*Lee Lumber agreement terminated on December 31, 2012

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

**CITY OF OAKBROOK TERRACE
TRAFFIC LIGHT ENFORCEMENT
2020/2021 BUDGET
01-14**

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Salaries & Wages	\$ 44,763	\$ 71,282	\$ 72,995	\$ 75,735	\$ 12,622	\$ 12,622	-82.7%	-83.3%
Other Personnel Benefits	\$ 3,472	\$ 5,654	\$ 5,861	\$ 6,270	\$ 1,045	\$ 1,045	-82.2%	-83.3%
Contractual Services	\$1,560,356	\$ 2,177,827	\$2,356,257	\$2,381,656	\$ 422,126	\$ 422,126	-82.1%	-82.3%
Commodities	\$ 1,173	\$ 62	\$ 1,500	\$ -	\$ -	\$ -	-100.0%	#DIV/0!
DEPARTMENT TOTAL	\$1,609,765	\$ 2,254,825	\$2,436,612	\$2,463,661	\$ 435,793	\$ 435,793	-82.1%	-82.3%

Salaries & Wages								
4130 - Part-time Regular	\$ 42,765	\$ 65,461	\$ 65,563	\$ 69,364	\$ 11,561	\$ 11,561	-82.4%	-83.3%
4150 - Court Time Admin	\$ 1,998	\$ 5,821	\$ 7,432	\$ 6,371	\$ 1,062	\$ 1,062	-85.7%	-83.3%
TOTAL	\$ 44,763	\$ 71,282	\$ 72,995	\$ 75,735	\$ 12,622	\$ 12,622	-82.7%	-83.3%

Other Personnel Benefits								
4520 - FICA	\$ 3,248	\$ 5,415	\$ 5,601	\$ 5,794	\$ 966	\$ 966	-82.8%	-83.3%
4570 - Unemployment Insurance	\$ 224	\$ 239	\$ 260	\$ 476	\$ 79	\$ 79	-69.5%	-83.3%
TOTAL	\$ 3,472	\$ 5,654	\$ 5,861	\$ 6,270	\$ 1,045	\$ 1,045	-82.2%	-83.3%

Contractual Services								
5600 - Professional Services	\$ 2,412	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5668 - Communications	\$ 735	\$ 1,146	\$ 1,500	\$ 975	\$ 163	\$ 163	-89.2%	-83.3%
5671 - General Legal Services	\$ -	\$ -	\$ -	\$ 28,902	\$ 30,000	\$ 30,000	0.0%	3.8%
5675 - Admin Hearing Legal Services	\$ 14,396	\$ 13,978	\$ 20,000	\$ 15,275	\$ 2,546	\$ 2,546	-87.3%	-83.3%
5681 - Safespeed Service Fees	\$1,529,075	\$ 2,149,203	\$2,322,757	\$2,210,548	\$ 368,425	\$ 368,425	-84.1%	-83.3%
5682 - Safespeed Monthly Fees	\$ 13,500	\$ 13,500	\$ 12,000	\$ 12,000	\$ 2,000	\$ 2,000	-83.3%	-83.3%
5683 - Collection Fees	\$ -	\$ -	\$ -	\$ 113,957	\$ 18,993	\$ 18,993	0.0%	-83.3%
5715 - Uniform Allowance	\$ 238	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL	\$1,560,356	\$ 2,177,827	\$2,356,257	\$2,381,656	\$ 422,126	\$ 422,126	-82.1%	-82.3%

Commodities								
6120 - Office Supplies	\$ 57	\$ 62	\$ 500	\$ -	\$ -	\$ -	-100.0%	0.0%
6130 - Supplies	\$ 280	\$ -	\$ 1,000	\$ -	\$ -	\$ -	-100.0%	0.0%
6151 - Hardware	\$ 836	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL	\$ 1,173	\$ 62	\$ 1,500	\$ -	\$ -	\$ -	-100.0%	0.0%

TOTAL	\$1,609,765	\$ 2,254,825	\$2,436,612	\$2,463,661	\$ 435,793	\$ 435,793	-82.1%	-82.3%
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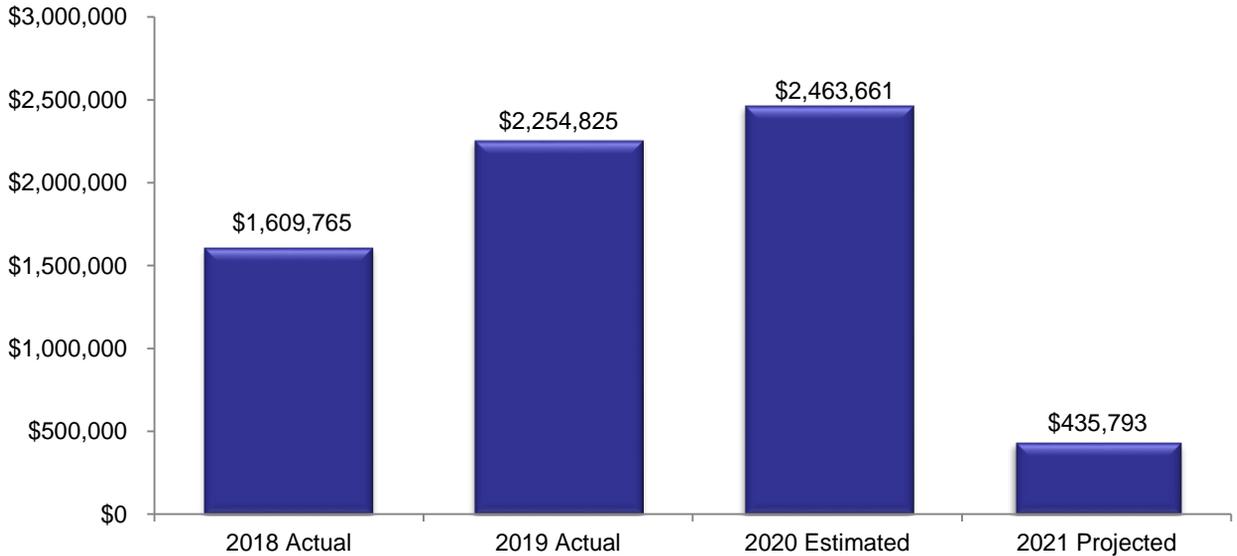
NARRATIVE REPORT

Department: Traffic Light Enforcement **Date:** February 2020
Activity: 01-14 **Prepared By:** Aileen Haslett

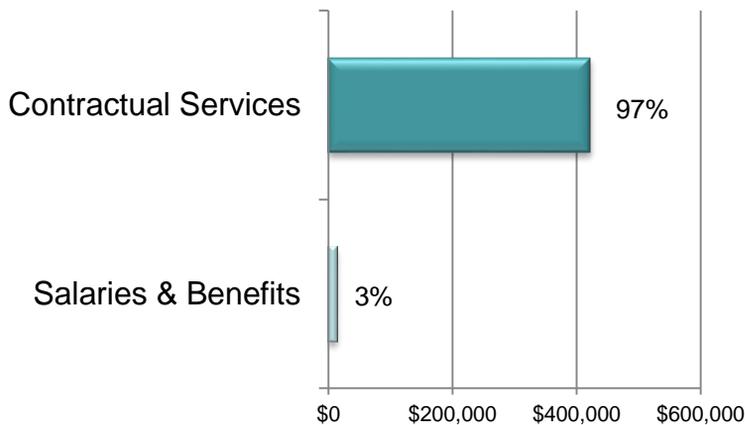
Object Number	Narrative	Adopted
4130	Part-time Regular	\$11,561
	The budgeted amount represents the part-time wages for three (3) photo enforcement camera reviewers.	
4150	Court Time Admin	\$1,062
	The budgeted amount represents two (2) admin and two (2) detective wages for the traffic light court hearings.	
4500	Other Personnel Benefits	\$1,045
	These benefits include FICA and unemployment insurance.	
5671	General Legal Services	\$30,000
	The budgeted amount represents legal fees associated with the red light cameras.	
5675	Administrative Hearing Services	\$2,546
	The budgeted amount represents the cost for the administrative hearing officer to adjudicate the traffic enforcement fines.	
5681	Safespeed Service Fees	\$368,425
	The budgeted amount represents the vendor's fees to implement two (2) traffic enforcement camera systems.	
5682	Safespeed Monthly Fees	\$2,000
	The budgeted amount represents the \$1,000 monthly service fee.	
5683	Collection Fees	\$18,993
	The budgeted amount represents collection fees associated with late fine payments.	

Traffic Light Enforcement

Traffic Enforcement Historical Expenditures



Contractual Services Represents 97% of Proposed Budget



The Traffic Light Enforcement division is budgeted at \$435,793 for FY 2021.

TRAFFIC LIGHT ENFORCEMENT

Fiscal Year 2020-2021 Budget Proposal

The Traffic Light Enforcement Budget Proposal for FY 2020-21 is \$435,793. The table below details the major categories of the request as well as the changes from the current year estimate.

	Actual (FY2018-19)	Estimated (FY2019-20)	Change	%	Proposed (FY2020-21)	Change	%
Total	\$2,254,825	\$2,463,661	\$208,836	9.3%	\$435,793	(\$2,027,868)	-82.3%
Salaries & Personal Benefits	\$76,936	\$82,005	\$5,069	6.6%	\$13,667	(\$68,338)	-83.3%
Contractual Services	\$2,177,827	\$2,381,656	\$203,829	9.4%	\$422,126	(\$1,959,530)	-82.3%
Commodities	\$62	\$0	(\$62)	-100.0%	\$0	\$0	0.0%

Salaries and Personal Benefits – Salaries and wages comprise 3% of the total budget. Salaries are expected to decrease by \$68,338 over the current year estimate due to the planned end of the traffic enforcement fine program.

Contractual Services – Contractual services comprise 97% of the budget and include the fees paid to Safespeed to monitor the cameras.

**CITY OF OAKBROOK TERRACE
WATER FUND REVENUES
2020/2021 BUDGET**

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed FY 20/21	Adopted FY 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Taxes Collected by OBT	\$ 280,265	\$ 436,154	\$ 437,000	\$ 419,000	\$ 427,000	\$ 427,000		
Fines & Forfeitures	\$ 16,117	\$ 13,562	\$ 15,000	\$ 14,263	\$ 15,000	\$ 15,000	0.0%	5.2%
Sales & Service	\$ 903,808	\$ 868,550	\$ 962,150	\$ 847,000	\$ 916,100	\$ 916,100	-4.8%	8.2%
Miscellaneous Revenue	\$ 2,725	\$ 12,945	\$ 14,966	\$ 19,654	\$ 14,500	\$ 14,500	-3.1%	-26.2%
WATER FUND TOTAL	\$ 1,202,915	\$ 1,331,210	\$ 1,429,116	\$ 1,299,917	\$ 1,372,600	\$ 1,372,600	-4.0%	5.6%

Taxes Collected By OBT								
3030 - Electric Utility Tax	\$ 280,265	\$ 436,154	\$ 437,000	\$ 419,000	\$ 427,000	\$ 427,000	-2.3%	1.9%
TOTAL	\$ 280,265	\$ 436,154	\$ 437,000	\$ 419,000	\$ 427,000	\$ 427,000	-2.3%	1.9%

Fines & Forfeitures								
3750 - Penalties/Fines	\$ 16,117	\$ 13,562	\$ 15,000	\$ 14,263	\$ 15,000	\$ 15,000	0.0%	5.2%
TOTAL	\$ 16,117	\$ 13,562	\$ 15,000	\$ 14,263	\$ 15,000	\$ 15,000	0.0%	5.2%

Sales & Service								
3710 - Sale of Water	\$ 903,808	\$ 868,550	\$ 947,150	\$ 847,000	\$ 896,100	\$ 896,100	-5.4%	5.8%
3715 - Water Meter Sales	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.0%	0.0%
3720 - Tap-On Fees	\$ -	\$ -	\$ 10,000	\$ -	\$ 15,000	\$ 15,000	50.0%	0.0%
TOTAL	\$ 903,808	\$ 868,550	\$ 962,150	\$ 847,000	\$ 916,100	\$ 916,100	-4.8%	8.2%

Miscellaneous Revenue								
3650 - Interest Earnings	\$ 2,675	\$ 12,946	\$ 14,866	\$ 19,604	\$ 14,400	\$ 14,400	-3.1%	-26.5%
3660 - Misc Revenue	\$ 50	\$ (1)	\$ 100	\$ 50	\$ 100	\$ 100	0.0%	100.0%
3990- Proceeds from Capital Asset Disposal	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	0.0%	-100.0%
TOTAL	\$ 2,725	\$ 12,945	\$ 14,966	\$ 19,654	\$ 14,500	\$ 14,500	-3.1%	-26.2%

TOTAL REVENUES								
	\$ 1,202,915	\$ 1,331,210	\$ 1,429,116	\$ 1,299,917	\$ 1,372,600	\$ 1,372,600	-4.0%	5.6%

Expenses (includes depreciation expense and interest expense)	\$ 1,235,838	\$ 1,637,928	\$ 1,996,400	\$ 1,832,149	\$ 1,426,369	\$ 1,426,369	-28.6%	-22.1%
Less: Capitalized Assets	\$ -	\$ -	\$ 397,214	\$ 585,230	\$ 33,000	\$ 33,000	-91.7%	-94.4%
Excess (Deficiency) of Revenues over Expenditures	\$ (32,923)	\$ (306,718)	\$ (170,070)	\$ 52,998	\$ (20,769)	\$ (20,769)	-87.8%	-139.2%

Other Financing Sources - Transfers In from General Fund	\$ -	\$ 1,665,000	\$ -	\$ -	\$ -	\$ -		
Net Change in Net Assets	\$ (32,923)	\$ 1,358,282	\$ (170,070)	\$ 52,998	\$ (20,769)	\$ (20,769)	-87.8%	-139.2%

Net Assets (as reflected in audited financial statements)								
May 1 - Beginning Balance as restated	\$ 4,801,150	\$ 4,692,470	\$ 6,050,752	\$ 6,050,752	\$ 6,103,750	\$ 6,103,750	0.9%	0.9%
April 30 - Ending Balance	\$ 4,768,226	\$ 6,050,752	\$ 5,880,683	\$ 6,103,750	\$ 6,082,981	\$ 6,082,981	3.4%	-0.3%

FY 2021
Top Four (4) Revenue Sources
Water Fund

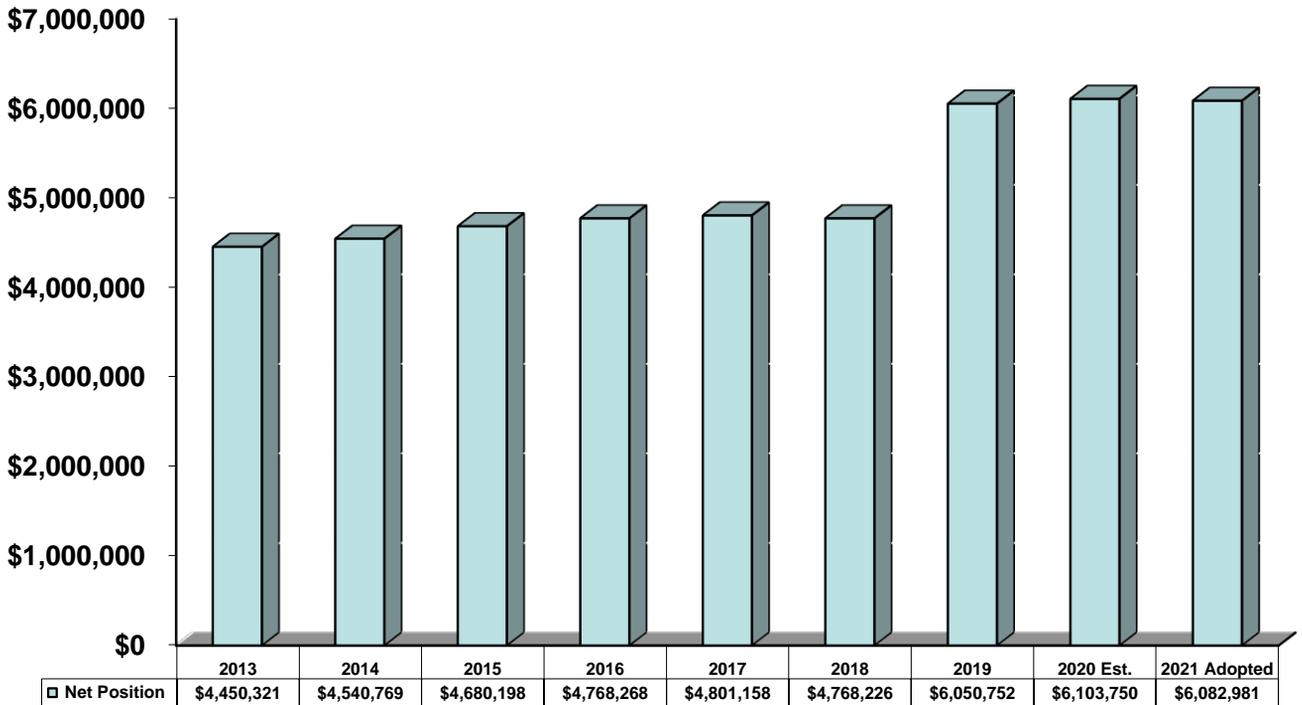


Water sales represent the City’s largest Water Fund revenue source at 65% with \$896,100 projected for FY 2021. Electric Utility tax represents the second largest revenue source at 31% with \$427,000 estimated. Penalties and interest earnings each represent 1% respectively.

Comparable Community Water Rates			
Town	Rate Per 1,000 gallons*	Monthly Service Charges	
Warrenville**	\$ 1.62	\$ 5.27	
Countryside	\$ 7.15	\$ 5.00	
Lombard	\$ 8.04	\$ 10.35	
Burr Ridge	\$ 8.16	\$ 10.00	
Villa Park	\$ 9.05	\$ 7.50	
Willowbrook	\$ 9.67	\$ -	
Oakbrook Terrace	\$ 9.97	\$ -	
Village of Oak Brook	\$ 11.24	\$ 10.00	
Winfield	\$ 12.25	\$ -	
Clarendon Hills	\$ 13.97	\$ 10.00	
Western Springs	\$ 14.00	\$ 7.50	

* rates as of March 2020
**well water provided

Water Fund Net Position – Increase/Decrease from Prior Year



The net position for FY 2019 increased by \$1,282,526, due to the \$500,000 excess reserve transfer from the General Fund. Also in FY 2019, the General Fund transferred \$1,165,000 in excess reserves to pay-off the 2010 Water bonds saving \$146,370 in interest costs.

The net position for FY 2020 is expected to increase by \$52,998 due to an increase in capital assets namely, the new Midwest-Drennon water main and the new Choice Hotel water main. The FY 2021 net position at \$6,082,981 reflects a decrease of \$20,769 due to a deficit in revenues over expenditures.

FY	Net Position	Surplus/(Deficit)	% Change
2013	4,450,321		
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	4,801,158	32,890	0.7%
2018	4,768,226	(32,932)	-0.7%
2019	6,050,752	1,282,526	26.9%
2020 est.	6,103,750	52,998	0.9%
2021 Adopted	6,082,981	(20,769)	-0.3%

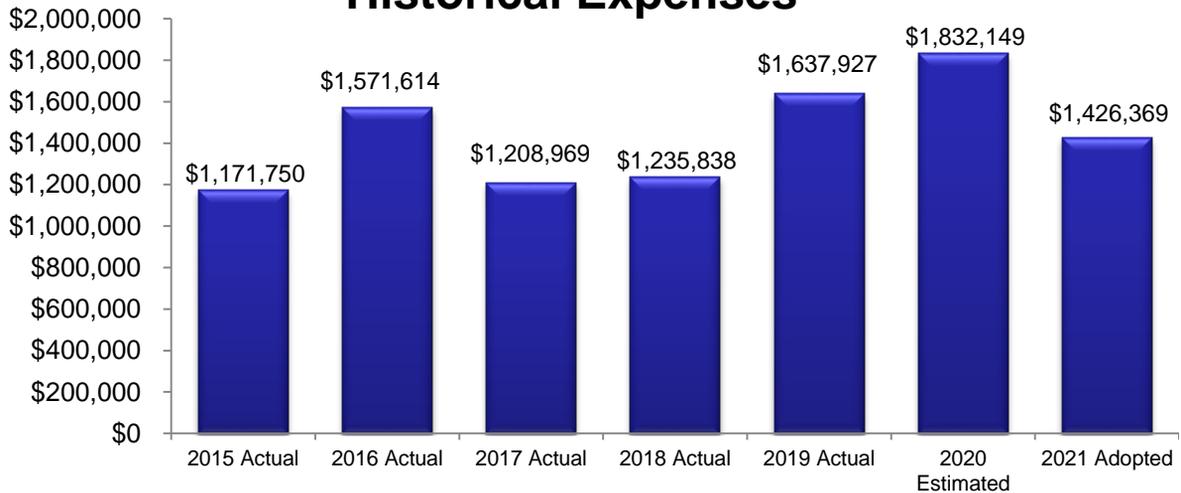
**CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION
2020/2021 BUDGET**

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% of Total
Salaries & Wages	\$ 247,469	\$ 262,270	\$ 267,740	\$ 267,074	\$ 268,296	\$ 268,296	18.8%
Other Personnel Benefits	\$ 91,169	\$ 111,075	\$ 117,960	\$ 119,778	\$ 118,700	\$ 118,700	8.3%
Contractual Services	\$ 575,111	\$ 963,530	\$ 710,099	\$ 584,376	\$ 725,090	\$ 725,090	50.8%
Commodities	\$ 22,588	\$ 21,980	\$ 31,690	\$ 25,250	\$ 31,800	\$ 31,800	2.2%
Capital Expenditures	\$ 299,501	\$ 279,072	\$ 868,912	\$ 835,671	\$ 282,483	\$ 282,483	19.8%
DEPARTMENT TOTAL	\$ 1,235,838	\$ 1,637,927	\$ 1,996,400	\$ 1,832,149	\$ 1,426,369	\$ 1,426,369	100.0%

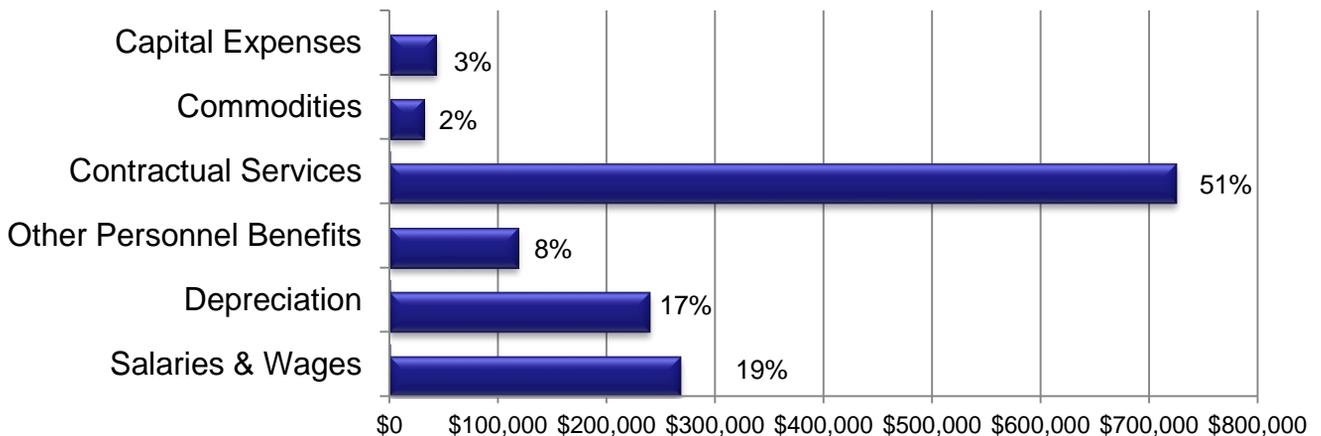
	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% of Total
<u>WATER DIVISION</u>							
03-09 DISTRIBUTION	\$ 241,488	\$ 247,546	\$ 868,912	\$ 824,923	\$ 272,693	\$ 272,693	19.1%
03-12 OPERATING & MAINT	\$ 994,349	\$ 1,390,380	\$ 1,127,488	\$ 1,007,225	\$ 1,153,676	\$ 1,153,676	80.9%
DEPARTMENT TOTAL	\$ 1,235,838	\$ 1,637,927	\$ 1,996,400	\$ 1,832,149	\$ 1,426,369	\$ 1,426,369	100.0%

Public Services Water Division

Water Division Historical Expenses



Contractual Services Represent 51% of Adopted Budget



The FY 2021 Water Budget decreased by \$405,780 or 22% from the FY 2020 estimate. This decrease is due to lower capital projects for FY 2021. In the current year FY 2020 several capital projects took place including: a new Midwest Drennon water main and a new water main at the new Choice Hotel.

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 2019-2020 ACCOMPLISHMENTS

- Accounted for 98% of our water pumped under the newly implemented M-36 AWWA Audit.
- Completed another year of successful coliform and bacteria sampling. That is eighteen (18) straight years of not having a sample test positive for either!
- Successfully completed the City's annual Consumer Confidence Report to inform our water customers about our Lake Michigan Water Supply.
- The Water Division flushed and maintained all of the City's fire hydrants to ensure proper working order.

FY 2020-2021 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
2020/2021 BUDGET
03-09

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Capital Expenditures	\$ 241,488	\$ 247,546	\$ 868,912	\$ 824,923	\$ 272,693	\$ 272,693	-68.6%	-66.9%
	\$ 241,488	\$ 247,546	\$ 868,912	\$ 824,923	\$ 272,693	\$ 272,693	-68.6%	-66.9%

Capital Expenditures								
7130 - Replace W-1 Pickup Truck	\$ -	\$ -	\$ 38,000	\$ 38,607	\$ -	\$ -	-100.0%	-100.0%
7190-04 Midwest-Drennon Water Main Loop	\$ -	\$ -	\$ 359,214	\$ 319,172	\$ -	\$ -	-100.0%	-100.0%
7190-05 OBT Holding LLC Watermain	\$ -	\$ 7,853	\$ -	\$ 342	\$ -	\$ -	0.0%	-100.0%
7190-06 New Choice Hotel Watermain	\$ -	\$ -	\$ 230,210	\$ 227,109	\$ -	\$ -	-100.0%	-100.0%
7190-07 LaQuinta Hotel Water Main Disconnection	\$ -	\$ -	\$ -	\$ -	\$ 33,000	\$ 33,000	0.0%	0.0%
7530 - Depreciation Expense	\$ 241,488	\$ 239,693	\$ 241,488	\$ 239,693	\$ 239,693	\$ 239,693	-0.7%	0.0%
TOTAL	\$ 241,488	\$ 247,546	\$ 868,912	\$ 824,923	\$ 272,693	\$ 272,693	-68.6%	-66.9%

NARRATIVE REPORT

Department:	Public Services Department Water Division - Distribution	Date:	January 2020
Activity:	03-09	Prepared By:	Craig Ward

Object Number	Narrative	Adopted
7190	LaQuinta Hotel Water Main Disconnection	\$33,000
	Budgeted costs to disconnect the former LaQuinta property from the Village of Oak Brook's water system.	
7530	Depreciation Expense	\$239,693
	Estimated depreciation expense for FY 2021.	

PUBLIC SERVICES DEPARTMENT –WATER DISTRIBUTION DIVISION

Fiscal Year 2020-2021 Budget Proposal

The Water Distribution Division Budget Proposal for FY 2020-21 is \$272,693. The table below details the major categories of the request as well as the difference from the current year estimate.

	Actual (FY2018-19)	Estimated (FY2019-20)	Change	%	Proposed (FY2020-21)	Change	%
Total	\$247,546	\$824,923	\$577,377	233.2%	\$272,693	(\$552,230)	-66.9%
Depreciation	\$239,693	\$239,693	\$0	0.0%	\$239,693	\$0	0.0%
Capital	\$ 7,853	\$ 585,230	\$577,377	0.0%	\$ 33,000	(\$552,230)	-94.4%

Depreciation – Depreciation allocates the cost of an asset over the useful life, thereby recording the declining value of the equipment or building. The annual depreciation cost remains constant at \$239,693. Depreciation represents about 88% of the Distribution budget.

Capital – Capital costs represent 12% of the budget and includes the cost to disconnect the Choice Hotel's former water main from a nearby community's water system.

CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M
2020/2021 BUDGET
03-12

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Salaries & Wages	\$ 247,469	\$ 262,270	\$ 267,740	\$ 267,074	\$ 268,296	\$ 268,296	0.2%	0.5%
Other Personnel Benefits	\$ 91,169	\$ 111,075	\$ 117,960	\$ 119,778	\$ 118,700	\$ 118,700	0.6%	-0.9%
Contractual Services	\$ 575,111	\$ 963,530	\$ 710,099	\$ 584,376	\$ 725,090	\$ 725,090	2.1%	24.1%
Commodities	\$ 22,588	\$ 21,980	\$ 31,690	\$ 25,250	\$ 31,800	\$ 31,800	0.3%	25.9%
Capital Expenditures	\$ 58,013	\$ 31,526	\$ -	\$ 10,748	\$ 9,790	\$ 9,790	0.0%	-8.9%
DEPARTMENT TOTAL	\$ 994,349	\$ 1,390,381	\$ 1,127,488	\$ 1,007,225	\$ 1,153,676	\$ 1,153,676	2.3%	14.5%

Salaries & Wages								
4110 - Full-time	\$ 212,033	\$ 216,096	\$ 214,227	\$ 214,298	\$ 214,298	\$ 214,298	0.0%	0.0%
4120 - Overtime	\$ 10,408	\$ 19,097	\$ 20,694	\$ 19,957	\$ 20,010	\$ 20,010	-3.3%	0.3%
4130 - Part-time Regular	\$ 25,028	\$ 27,077	\$ 29,252	\$ 29,252	\$ 30,421	\$ 30,421	4.0%	4.0%
4190 - Top of the Range Award	\$ -	\$ -	\$ 3,567	\$ 3,567	\$ 3,567	\$ 3,567	0.0%	0.0%
TOTAL	\$ 247,469	\$ 262,270	\$ 267,740	\$ 267,074	\$ 268,296	\$ 268,296	0.2%	0.5%

Other Personnel Benefits								
4510 - IMRF	\$ 26,680	\$ 29,147	\$ 28,193	\$ 29,060	\$ 31,954	\$ 31,954	13.3%	10.0%
4520 - FICA	\$ 19,370	\$ 20,499	\$ 20,679	\$ 20,622	\$ 20,716	\$ 20,716	0.2%	0.5%
4530 - Health Insurance	\$ 37,806	\$ 53,941	\$ 61,292	\$ 61,292	\$ 57,275	\$ 57,275	-6.6%	-6.6%
4531 - H.S.A. Contribution	\$ 4,550	\$ 4,650	\$ 4,650	\$ 4,750	\$ 4,850	\$ 4,850	4.3%	2.1%
4540 - Dental Insurance	\$ 1,966	\$ 2,015	\$ 2,315	\$ 2,931	\$ 2,782	\$ 2,782	20.2%	-5.1%
4550 - Life Insurance	\$ 537	\$ 479	\$ 479	\$ 488	\$ 488	\$ 488	1.9%	0.0%
4570 - Unemployment Ins	\$ 260	\$ 344	\$ 352	\$ 635	\$ 635	\$ 635	80.4%	0.0%
TOTAL	\$ 91,169	\$ 111,075	\$ 117,960	\$ 119,778	\$ 118,700	\$ 118,700	0.6%	-0.9%

Contractual Services								
5600 - Professional/Technical	\$ 4,934	\$ 2,510	\$ 16,000	\$ 2,500	\$ 10,000	\$ 10,000	-37.5%	300.0%
5600-10 Regency Refund for Overcharge	\$ -	\$ 426,166	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5604 - City Engineer	\$ 3,399	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	0.0%	0.0%
5605 - Training/Conferences	\$ 134	\$ 891	\$ 5,500	\$ 2,500	\$ 5,500	\$ 5,500	0.0%	120.0%
5606 - Credit Card Transaction Fees	\$ 1,850	\$ 1,628	\$ 1,850	\$ 1,832	\$ 1,925	\$ 1,925	4.1%	5.1%
5610 - Membership & Association	\$ 628	\$ 647	\$ 650	\$ 650	\$ 650	\$ 650	0.0%	0.0%
5630 - Risk Management Insurance	\$ 27,038	\$ 28,358	\$ 30,651	\$ 31,863	\$ 36,257	\$ 36,257	18.3%	13.8%
5631 - Workers Compensation Insurance	\$ 38,756	\$ 48,603	\$ 56,498	\$ 60,356	\$ 71,908	\$ 71,908	27.3%	19.1%
5635 - Deductible Payments	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0.0%	0.0%
5655 - Equipment Lease & Rental	\$ 360	\$ 511	\$ 450	\$ 450	\$ 450	\$ 450	0.0%	0.0%
5660 - Equipment Maint & Repair	\$ 23,777	\$ 4,663	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	20.0%	0.0%
5660-01 Equipment Service Agreement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5663 - Vehicle Maint & Repair	\$ 1,837	\$ 1,481	\$ 4,000	\$ 3,000	\$ 4,000	\$ 4,000	0.0%	33.3%
5665 - Telephone Service	\$ 9,473	\$ 4,906	\$ 10,000	\$ 3,000	\$ 5,000	\$ 5,000	-50.0%	66.7%
5668 - Communications	\$ 3,420	\$ 3,519	\$ 3,600	\$ 1,500	\$ 3,500	\$ 3,500	-2.8%	133.3%
5670 - Travel Expense	\$ -	\$ 179	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
5671 - General Legal Expense	\$ 4,260	\$ 200	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	0.0%
5700 - Public Information	\$ -	\$ 5,023	\$ 2,600	\$ -	\$ 2,600	\$ 2,600	0.0%	0.0%
5715 - Uniform Allowance	\$ 776	\$ 697	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	0.0%
5745 - Emergency Services	\$ -	\$ -	\$ 4,000	\$ 3,625	\$ 5,000	\$ 5,000	25.0%	37.9%
5758 - Utilities	\$ 11,087	\$ 11,891	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	0.0%	0.0%
5770 - Building Maintenance	\$ -	\$ -	\$ 2,200	\$ 1,500	\$ 2,200	\$ 2,200	0.0%	46.7%
5770-01 Build Maint Service Agreement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5845 - DWC Purchase of Water	\$ 443,382	\$ 421,659	\$ 543,000	\$ 445,000	\$ 545,000	\$ 545,000	0.4%	22.5%
TOTAL	\$ 575,111	\$ 963,530	\$ 710,099	\$ 584,376	\$ 725,090	\$ 725,090	2.1%	24.1%

CITY OF OAKBROOK TERRACE
PUBLIC SERVICES DEPARTMENT - WATER DIVISION - O&M
2020/2021 BUDGET
03-12

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
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Commodities									
6120 - Office Supplies	\$ -	\$ 595	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	0.0%	100.0%	
6130 - Supplies	\$ 1,775	\$ 960	\$ 3,000	\$ 2,500	\$ 3,000	\$ 3,000	0.0%	20.0%	
6150 - Software	\$ 2,250	\$ 2,370	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	
6151 - Hardware	\$ 755	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	
6152 - Water Meters	\$ 2,560	\$ 5,661	\$ 12,000	\$ 10,000	\$ 12,000	\$ 12,000	0.0%	20.0%	
6170 - Postage	\$ 1,818	\$ 1,927	\$ 2,000	\$ 1,700	\$ 2,000	\$ 2,000	0.0%	17.6%	
6180 - Fuel	\$ 2,374	\$ 2,243	\$ 2,640	\$ 2,000	\$ 2,750	\$ 2,750	4.2%	37.5%	
6181 - Fuel Replacement Fund	\$ 2,000	\$ 2,050	\$ 2,050	\$ 2,050	\$ 2,050	\$ 2,050	0.0%	0.0%	
6190 - Non-Capital Equipment	\$ 9,056	\$ 6,173	\$ 9,000	\$ 6,500	\$ 9,000	\$ 9,000	0.0%	38.5%	
TOTAL	\$ 22,588	\$ 21,980	\$ 31,690	\$ 25,250	\$ 31,800	\$ 31,800	0.3%	25.9%	

Capital Expenditures									
7170 - Bond Interest Expense	\$ 57,231	\$ 31,186	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	
7172 - Interfund Loan Interest Expense	\$ 782	\$ 340	\$ -	\$ 10,748	\$ 9,790	\$ 9,790	0.0%	-8.9%	
TOTAL	\$ 58,013	\$ 31,526	\$ -	\$ 10,748	\$ 9,790	\$ 9,790	0.0%	-8.9%	

TOTAL	\$ 994,349	\$ 1,390,381	\$ 1,127,488	\$ 1,007,225	\$ 1,153,676	\$ 1,153,676	2.3%	14.5%
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NARRATIVE REPORT

Department:	Public Services Department Water Division -O & M	Date:	January 2020
Activity:	03-12	Prepared By:	Craig Ward

Object Number	Narrative	Adopted
4110	Full-time Salaries	\$214,298
	The budgeted amount is comprised of the salaries for 50% of the Public Services Director and two (2) Water Operators. \$2,500 of salaries for snow removal is allocated to the MFT Fund.	
4120	Overtime	\$20,010
	Estimated overtime expense for the budget year; this account is difficult to predict due to unknown emergency situations.	
4130	Part-time Regular	\$30,421
	Costs for part-time Utility Clerk.	
4190	Top of the Range Award	\$3,567
	The budgeted amount is comprised of the following percentages: Public Services Director – 2% Water Operator – 2% Water Operator – 1%	
4500	Other Personnel Benefits	\$118,700
	These benefits include IMRF, FICA, H.S.A. contributions, unemployment insurance and insurance for life, dental, and health.	
5600	Professional & Technical	\$10,000
	Estimated cost is to cover various surveying and maintenance by various inspection services. The use of certified testing laboratories for lead and copper analysis, bacterial analysis, DBP/TTHM/HAA, and water quality analysis is also budgeted here.	
5604	City Engineer	\$2,500
	General engineering services.	
5605	Training and Conferences	\$5,500
	Continuing education requirements for water operators needed to maintain current licenses and obtain additional licenses. Also includes participation at the AWWA’s National Conference for the City’s Public Services Director.	
5606	Credit Card Transaction Fees	\$1,925
	Costs associated with accepting credit card payments.	

NARRATIVE REPORT

Department:	Public Services Department Water Division -O & M	Date:	January 2020
Activity:	03-12	Prepared By:	Craig Ward

Object Number	Narrative	Adopted
5630	Risk Management Insurance	\$36,257
	One-third of the expense for insurance coverage (liability, property, and auto) is allocated to the Water Fund. Remaining two-thirds is budgeted in the General Fund.	
5631	Workers Compensation Insurance	\$71,908
	One-third of the expense for workers compensation insurance is allocated to the Water fund. The remaining two-thirds are budgeted in the General Fund.	
5635	Deductible Payments	\$2,000
	Estimated insurance deductibles for two (2) vehicle accidents.	
5660	Equipment Maintenance & Repair	\$12,000
	Budgeted amount includes Utility billing software maintenance (\$2,000) and the utility billing folding machine maintenance (\$600.) Along with the maintenance contract for the emergency generator (\$1,000). Additional funds are budgeted for equipment maintenance such as pump repairs, pressure regulator maintenance at the water tower, pressure adjusting station, chlorination system repairs, Cla-Val, distribution system valve repair and copier service.	
5663	Vehicle Maintenance & Repair	\$4,000
	Necessary maintenance needed on water division's fleet of vehicles.	
5665	Telephone Service	\$5,000
	The budgeted amount includes two (2) emergency dialers, three (3) telephone lines, and one (1) fax line.	
5668	Communications	\$3,500
	Budget estimate is made up of the following components: two (2) cellular phones, Nitech Fire Security System and JULIE locate system.	
5700	Public Information	\$2,600
	Funds used for publishing the Consumer Confidence Report, and other publishing as needed.	
5715	Uniform Allowance	\$1,000
	The requested amount purchases safety footwear, winter and safety apparel including jackets, shirts, pants, as well as safety vests and all other personal protective equipment for three (3) employees.	

NARRATIVE REPORT

Department:	Public Services Department Water Division -O & M	Date:	January 2020
Activity:	03-12	Prepared By:	Craig Ward

Object Number	Narrative	Adopted
5745	Emergency Services	\$5,000
	This is a contingency amount for emergency and unexpected repairs to the water system and equipment performed by outside contractor(s).	
5758	Utilities	\$13,000
	Estimated annual charges at Water Tower, Water Maintenance Facility and Pressure Adjusting Station for sanitary sewer, natural gas and electric service.	
5770	Building Maintenance	\$2,200
	Budgeted amount includes generator repairs, fire alarm monitoring, and miscellaneous building maintenance.	
5845	DWC-Purchase of Water	\$545,000
	Cost of water purchased from the DuPage Water Commission (DWC) based on estimated annual purchase of 97 million gallons at a rate of \$5.60 per 1,000 gallons.	
6130	Supplies	\$3,000
	Cleaning supplies, chemical reagents and acids, buffer solutions and other necessary supplies.	
6152	Water Meters	\$12,000
	Budgeted amount is for the purchase of meters and necessary replacements and as well as the hardware and radio read equipment for each.	
6180	Fuel	\$2,750
	Approximately 100 gallons of regular @ \$2.50 per gallon and 1,000 gallons of diesel gallons at \$2.50 each.	
6181	Fuel Replacement Fund	\$2,050
	The annual Water Fund portion for future fuel pumps replacements. The replacement costs are amortized over a 30 year period ending in 2040.	
6190	Non-Capital Equipment	\$9,000
	Various pieces of equipment and tools such as clamps, b-boxes, hydrant and valve assemblies, shovels and other distribution equipment.	

NARRATIVE REPORT

Department:	Public Services Department Water Division -O & M	Date:	January 2020
Activity:	03-12	Prepared By:	Craig Ward

Object Number	Narrative	Adopted																																																
7172	Interfund Loan Interest Expense	\$9,790																																																
	<p>In April of 2019, the City Council approved Ordinance No. 19-21, which authorized a 10 year loan in the amount of \$425,0000 at 2.5% from the General Fund to the Water Fund to aid in financing a refund from the City to Regency Place for water billing overcharges. The loan matures in FY 2029. Only the interest is recorded as a budgetary expense, while the principal payments are paid directly from the liability account. The amortization schedule is detailed below.</p> <p align="center">Amortization Schedule 10 Years @ 2.5%</p> <table border="0" style="width: 100%; margin-left: 40px;"> <thead> <tr> <th style="text-align: left;">Fiscal Year</th> <th style="text-align: right;">Interest*</th> <th style="text-align: right;">Principal</th> <th style="text-align: left;">Payment Date</th> </tr> </thead> <tbody> <tr><td>FY 2020</td><td style="text-align: right;">10,747.59</td><td style="text-align: right;">37,884.79</td><td>1-May-19</td></tr> <tr><td>FY 2021</td><td style="text-align: right;">9,789.55</td><td style="text-align: right;">38,842.84</td><td>1-May-20</td></tr> <tr><td>FY 2022</td><td style="text-align: right;">8,807.27</td><td style="text-align: right;">39,825.11</td><td>1-May-21</td></tr> <tr><td>FY 2023</td><td style="text-align: right;">7,800.16</td><td style="text-align: right;">40,832.23</td><td>1-May-22</td></tr> <tr><td>FY 2024</td><td style="text-align: right;">6,767.57</td><td style="text-align: right;">41,864.81</td><td>1-May-23</td></tr> <tr><td>FY 2025</td><td style="text-align: right;">5,708.87</td><td style="text-align: right;">42,923.51</td><td>1-May-24</td></tr> <tr><td>FY 2026</td><td style="text-align: right;">4,623.41</td><td style="text-align: right;">44,008.98</td><td>1-May-25</td></tr> <tr><td>FY 2027</td><td style="text-align: right;">3,510.49</td><td style="text-align: right;">45,121.90</td><td>1-May-26</td></tr> <tr><td>FY 2028</td><td style="text-align: right;">2,369.42</td><td style="text-align: right;">46,262.96</td><td>1-May-27</td></tr> <tr><td>FY 2029</td><td style="text-align: right;">1,199.50</td><td style="text-align: right;">47,432.88</td><td>1-May-28</td></tr> <tr> <td style="text-align: right;">Totals</td> <td style="text-align: right;">\$61,323.83</td> <td style="text-align: right;">\$425,000.00</td> <td></td> </tr> </tbody> </table>	Fiscal Year	Interest*	Principal	Payment Date	FY 2020	10,747.59	37,884.79	1-May-19	FY 2021	9,789.55	38,842.84	1-May-20	FY 2022	8,807.27	39,825.11	1-May-21	FY 2023	7,800.16	40,832.23	1-May-22	FY 2024	6,767.57	41,864.81	1-May-23	FY 2025	5,708.87	42,923.51	1-May-24	FY 2026	4,623.41	44,008.98	1-May-25	FY 2027	3,510.49	45,121.90	1-May-26	FY 2028	2,369.42	46,262.96	1-May-27	FY 2029	1,199.50	47,432.88	1-May-28	Totals	\$61,323.83	\$425,000.00		
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PUBLIC SERVICES DEPARTMENT – WATER OPERATIONS & MAINTENANCE DIVISION

Fiscal Year 2020-2021 Budget Proposal

The Operations and Maintenance Division Budget Proposal for FY 2020-21 is \$1,153,676. The table below details the major categories of the request as well as the difference from the current year estimate.

	Actual (FY2018-19)	Estimated (FY2019-20)	Change	%	Proposed (FY2020-21)	Change	%
Total	\$1,390,381	\$1,007,225	(\$383,156)	-27.6%	\$1,153,676	\$146,451	14.5%
Salaries & Personal Benefits	\$373,345	\$386,852	\$13,507	3.6%	\$386,996	\$144	0.0%
Contractual Services	\$963,530	\$584,376	(\$379,154)	-39.4%	\$725,090	\$140,714	24.1%
Commodities	\$21,980	\$25,250	\$3,270	14.9%	\$31,800	\$6,550	25.9%
Capital	\$ 31,526	\$ 10,748	\$(20,778)	-65.9%	\$ 9,790	\$0	0.0%

Salaries and Personal Benefits – Salaries and wages comprise 34% of the total budget.

Contractual Services – Contractual services comprise 63% of the Operations and Maintenance budget. The purchase of water from the DuPage Water Commission is estimated to increase by \$100,000 from the FY 2020 estimate. Also risk management and workers compensation premiums are estimated to increase by \$15,946 over the current year.

Commodities – Commodities represent 3% of the budget.

Capital Expenditures – Capital expenditures represent 1% of the budget and include the interest expense on the loan payment to the General Fund for the Regency Place water billing overcharges.

Public Services Water Operating Indicators	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Number of Metered Water Customers	555	561	551	546	542	538	523	517	510	509
Gallons of Water Purchased (MGD)	87,566,000	90,272,000	92,475,350	87,965,000	83,950,000	67,525,000	65,148,000	58,765,000	63,799,000	65,827,000
Gallons of Water Sold (Billed) (MG)	86,198,000	88,335,500	88,776,336	82,490,000	76,950,000	60,955,000	58,400,000	53,655,000	52,450,000	51,913,000



	2012	2013	2014	2015	2016	2017	2018	2019	2020 Est.	2021 Proposed
Salaries	215,380	198,963	221,328	200,961	223,336	234,555	247,469	262,270	267,074	268,296

CITY OF OAKBROOK TERRACE
SSA DEBT SERVICE
2020/2021 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 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Beginning Fund Balance	\$ 569	\$ 232	\$ (102)	\$ (102)	\$ (405)	\$ (405)	296.1%	296.1%
REVENUE								
3010 - Property Taxes	\$ 46,730	\$ 45,412	\$ 49,111	\$ 49,125	\$ 47,433	\$ 47,433	-3.4%	-3.4%
TOTAL	\$ 46,730	\$ 45,412	\$ 49,111	\$ 49,125	\$ 47,433	\$ 47,433	-3.4%	-3.4%
EXPENDITURES								
5600 - Professional Services	\$ 803	\$ 803	\$ 803	\$ 803	\$ 803	\$ 803	0.0%	0.0%
7170 - Interest	\$ 16,265	\$ 14,945	\$ 13,625	\$ 13,625	\$ 11,963	\$ 11,963	-12.2%	-12.2%
7170-01 - Principal	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	0.0%	0.0%
TOTAL	\$ 47,068	\$ 45,748	\$ 49,428	\$ 49,428	\$ 47,766	\$ 47,766	-3.4%	-3.4%
Ending Fund Balance	\$ 232	\$ (102)	\$ (419)	\$ (405)	\$ (738)	\$ (738)	76.1%	82.2%

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

Year	Principal	Interest	Total	% Change
2020	\$ 35,000	\$ 13,625	\$ 48,625	
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	\$ 280,000	\$ 57,538	\$ 337,538	

**CITY OF OAKBROOK TERRACE
MOTOR FUEL TAX FUND
2020/2021 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 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
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REVENUE								
3070 - Motor Fuel Tax	\$ 54,487	\$ 54,171	\$ 54,310	\$ 51,856	\$ 53,030	\$ 53,030	-2.4%	2.3%
3071 - MFT Transportation Renewal	\$ -	\$ -	\$ -	\$ 24,434	\$ 36,001	\$ 36,001	0.0%	47.3%
3650 - Interest Earnings	\$ 4,540	\$ 9,404	\$ 9,704	\$ 9,500	\$ 8,100	\$ 8,100	-16.5%	-14.7%
TOTAL	\$ 59,028	\$ 63,575	\$ 64,014	\$ 85,790	\$ 97,131	\$ 97,131	51.7%	13.2%

EXPENDITURES								
4110 - Snow Plowing Regular	\$ 5,166	\$ 5,080	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	0.0%
4120 - Snow Plowing Overtime	\$ 14,571	\$ 20,680	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%	0.0%
5600 - Professional/Technical	\$ 983	\$ -	\$ 500	\$ -	\$ 500	\$ 500	0.0%	0.0%
5761 - Resurfacing	\$ 5,321	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
6134 - Snow Removal Materials	\$ 10,435	\$ 24,297	\$ 25,000	\$ 37,852	\$ 25,000	\$ 25,000	0.0%	-34.0%
TOTAL	\$ 36,477	\$ 50,057	\$ 45,500	\$ 57,852	\$ 45,500	\$ 45,500	0.0%	-21.4%
Excess (Deficiency) of Revenues over Expenditures	\$ 22,551	\$ 13,517	\$ 18,514	\$ 27,938	\$ 51,631	\$ 51,631	178.9%	84.8%

Fund Balance								
May 1	\$ 405,047	\$ 427,598	\$ 441,116	\$ 441,116	\$ 469,054	\$ 469,054	6.3%	6.3%
April 30	\$ 427,598	\$ 441,116	\$ 459,628	\$ 469,054	\$ 520,685	\$ 520,685	13.3%	11.0%

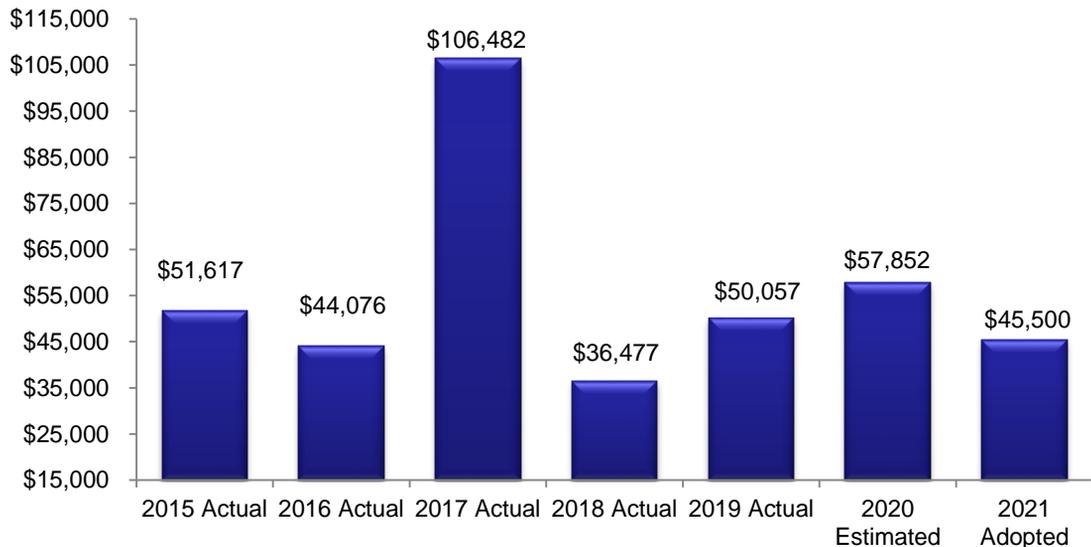
NARRATIVE REPORT

Department: Motor Fuel Tax Fund **Date:** January 2020
Activity: 05-12 **Prepared By:** Haslett

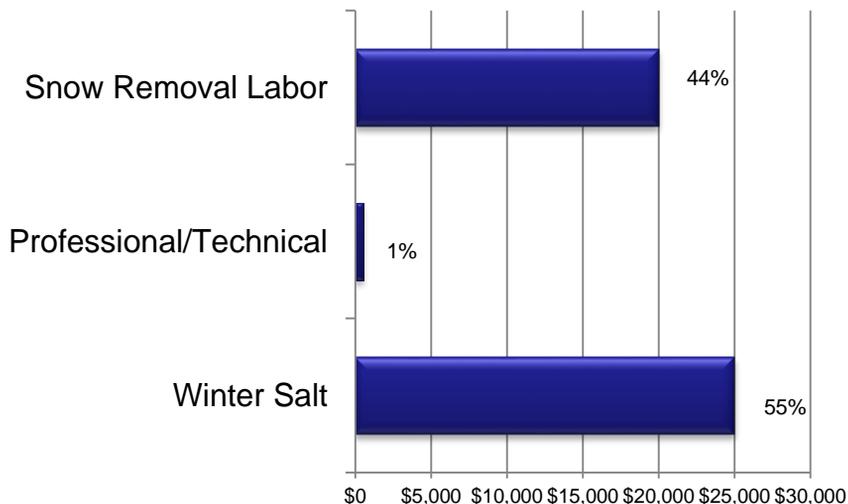
Object Number	Narrative	Adopted
4110	Labor	\$5,000
	Funds related to labor for snow removal.	
4120	Overtime Labor	\$15,000
	Funds related to snow removal overtime.	
6134	Snow Removal Materials	\$25,000
	The City's yearly allotment for salt purchases.	

Motor Fuel Tax Fund

Motor Fuel Tax Historical Expenditures



Snow Removal Materials Represents 55% of Adopted Budget



The FY 2021 MFT Budget is \$45,500. Snow removal labor and material costs continue to be budgeted in the Motor Fuel Tax Fund. The FY 2020 current year estimate of \$57,852 is \$7,795 or 16% higher than last year due to an increase in salt prices. Salt prices went from \$45.97 to \$94.63 through the State of Illinois's Central Management Purchasing program. Salt prices are expected to drop next year due to the relatively mild winter.

MOTOR FUEL TAX

Fiscal Year 2020-2021 Budget Proposal

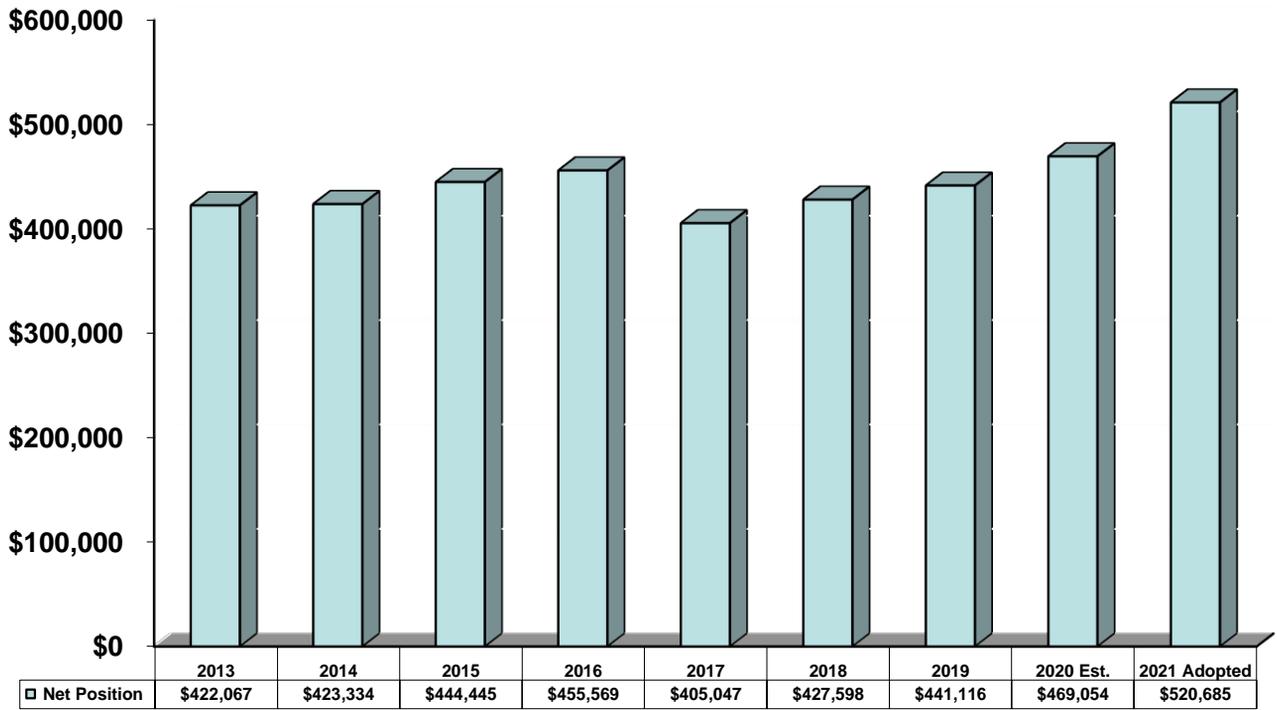
The Motor Fuel Tax Budget Proposal for FY 2020-21 is \$45,500. The table below details the major categories of the request as well as the difference from the current year estimate.

	Actual (FY2018-19)	Estimated (FY2019-20)	Change	%	Proposed (FY2020-21)	Change	%
Total	\$50,057	\$57,852	\$7,795	15.6%	\$45,500	(\$12,352)	-21.4%
Salaries	\$25,760	\$20,000	(\$5,760)	-22.4%	\$20,000	\$0	0.0%
Professional Services	\$0	\$0	\$0	0.0%	\$500	\$500	0.0%
Snow Removal Materials	\$24,297	\$37,852	\$13,555	55.8%	\$25,000	(\$12,852)	-34.0%

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

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

Motor Fuel Tax Fund Balance – Increase/Decrease from Prior Year



The Motor Fuel Tax Fund maintained a fund balance level at about \$400,000 for fiscal years 2013 – 2018. In FY 2019 the fund balance increased by about \$13,518 due to excess revenues over expenditures. The Motor Fuel Tax fund balance is estimated to continue to increase by \$27,938 in FY 2020 and \$51,631 in FY 2021. These increases are due to the new transportation renewal taxes now distributed by the State of Illinois. These new taxes are part of the Rebuild Illinois capital plan. The growth in fund balance will be tempered in FY 2022 when the curbs and gutters program will be funded from the Motor Fuel Tax Fund instead of the Capital Fund.

FY	Net Position	Surplus/(Deficit)	% Change
2013	422,067		
2014	423,334	1,267	0.3%
2015	444,445	21,111	5.0%
2016	455,569	11,124	2.5%
2017	405,047	(50,522)	-11.1%
2018	427,598	22,551	5.6%
2019	441,116	13,518	3.2%
2020 est.	469,054	27,938	6.3%
2021 Adopted	520,685	51,631	11.0%

CITY OF OAKBROOK TERRACE
TOTAL BUSINESS DISTRICT FUNDS SUMMARY 8-12 & 12-12
2020/2021 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.

FY 2020 Update: The City paid off the 2010A&B Bonds in December of 2019, which saved the City \$1,008,460 in interest costs. The fiscal year-end balance for FY 2020 will be transferred to the 2012 Business District Fund in FY 2021.

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Beginning Balance, May 1 as Restated	\$ 531,652	\$ 548,364	\$ 552,177	\$ 552,177	\$ 234,911	\$ 234,911	-57.5%	-57.5%
REVENUE								
3020 - Sales Tax	\$ 382,275	\$ 384,778	\$ 381,400	\$ 380,100	\$ 380,100	\$ 380,100	-0.3%	0.0%
3021 - Business Tax	\$ 75,951	\$ 77,991	\$ 78,200	\$ 83,000	\$ 83,000	\$ 83,000	6.1%	0.0%
3022 - Home Rule Sales Tax	\$ 75,802	\$ 82,215	\$ 78,200	\$ 85,100	\$ 85,100	\$ 85,100	8.8%	0.0%
3650 - Interest Earnings	\$ 3,635	\$ 7,225	\$ 9,084	\$ 9,163	\$ 6,000	\$ 6,000	-33.9%	-34.5%
TOTAL	\$ 537,663	\$ 552,209	\$ 546,884	\$ 557,363	\$ 554,200	\$ 554,200	1.3%	-0.6%
EXPENDITURES								
5600 - Professional Services	\$ 2,461	\$ 2,461	\$ 2,505	\$ 2,144	\$ 900	\$ 900	-64.1%	-58.0%
7170 - Bond Interest	\$ 223,486	\$ 215,936	\$ 207,486	\$ 207,486	\$ 74,510	\$ 74,510	-64.1%	-64.1%
7171 - Bond Principal	\$ 295,000	\$ 330,000	\$ 360,000	\$ 3,615,000	\$ 175,000	\$ 175,000	-51.4%	-95.2%
TOTAL	\$ 520,947	\$ 548,397	\$ 569,991	\$ 3,824,630	\$ 250,410	\$ 250,410	-56.1%	-93.5%
Excess (Deficit) of Revenues over Expenses	\$ 16,716	\$ 3,812	\$ (23,107)	\$ (3,267,267)	\$ 303,790	\$ 303,790	-1414.7%	-109.3%
Other Financing Sources - Transfer In from General Fund	\$ -	\$ -	\$ 2,950,000	\$ 2,950,000	\$ -	\$ -	-100.0%	-100.0%
Other Financing Uses - Pay-off 2010A & B Bonds	\$ -	\$ -	\$ (3,255,000)	\$ -	\$ -	\$ -	-100.0%	#DIV/0!
Net Change In Fund Balances	\$ 16,716	\$ 3,812	\$ (328,107)	\$ (317,267)	\$ 303,790	\$ 303,790	-192.6%	-195.8%
Ending Balance, April 30	\$ 548,364	\$ 552,177	\$ 224,070	\$ 234,911	\$ 538,701	\$ 538,701	140.4%	129.3%

CITY OF OAKBROOK TERRACE
2010 BUSINESS DISTRICT DEBT SERVICE FUND SUMMARY
2020/2021 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. The City paid the 2010 Business District bonds in full in December 2019.

FY 2020 Update: The City paid off the 2010A&B Bonds in December of 2019, which saved the City \$1,008,460 in interest costs. The fiscal year-end balance for FY 2020 will be transferred to the 2012 Business District Fund in FY 2021.

	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Beginning Balance, May 1 as Restated	\$ 322,007	\$ 321,944	\$ 324,741	\$ 324,741	\$ 11,938	\$ 11,938	-96.3%	-96.3%
REVENUE								
3020 - Sales Tax	\$ 210,251	\$ 211,628	\$ 209,800	\$ 209,055	\$ -	\$ -	-100.0%	-100.0%
3021 - Business Tax	\$ 41,773	\$ 42,895	\$ 43,000	\$ 45,650	\$ -	\$ -	-100.0%	-100.0%
3022 - Home Rule Sales Tax	\$ 41,691	\$ 45,218	\$ 43,000	\$ 46,805	\$ -	\$ -	-100.0%	-100.0%
3650 - Interest Earnings	\$ 2,203	\$ 4,286	\$ 5,207	\$ 6,450	\$ -	\$ -	-100.0%	-100.0%
TOTAL	\$ 295,918	\$ 304,027	\$ 301,007	\$ 307,960	\$ -	\$ -	-100.0%	-100.0%
EXPENDITURES								
5600 - Professional Services	\$ 1,605	\$ 1,605	\$ 1,605	\$ 1,288	\$ -	\$ -	-100.0%	-100.0%
7170 - Bond Interest	\$ 139,376	\$ 134,626	\$ 129,476	\$ 129,476	\$ -	\$ -	-100.0%	-100.0%
7171 - Bond Principal	\$ 155,000	\$ 165,000	\$ 185,000	\$ 3,440,000	\$ -	\$ -	-100.0%	-100.0%
TOTAL	\$ 295,981	\$ 301,231	\$ 316,081	\$ 3,570,764	\$ -	\$ -	-100.0%	-100.0%
Excess (Deficit) of Revenues over Expenses	\$ (63)	\$ 2,796	\$ (15,074)	\$ (3,262,804)	\$ -	\$ -	-100.0%	-100.0%
Other Financing Sources - Transfer In from General Fund			\$ 2,950,000	\$ 2,950,000	\$ -	\$ -		
Other Financing Uses - Pay-off 2010A & B Bonds			\$ (3,255,000)	\$ -	\$ -	\$ -		
Other Financing Uses - Transfer Fund Balance to 2012 Business District					\$ (11,938)	\$ (11,938)		
Net Change in Fund Balances	\$ (63)	\$ 2,796	\$ (320,074)	\$ (312,804)	\$ (11,938)	\$ (11,938)	-96.3%	-96.2%
Ending Balance, April 30	\$ 321,944	\$ 324,741	\$ 4,667	\$ 11,938	\$ -	\$ -	-100.0%	-100.0%

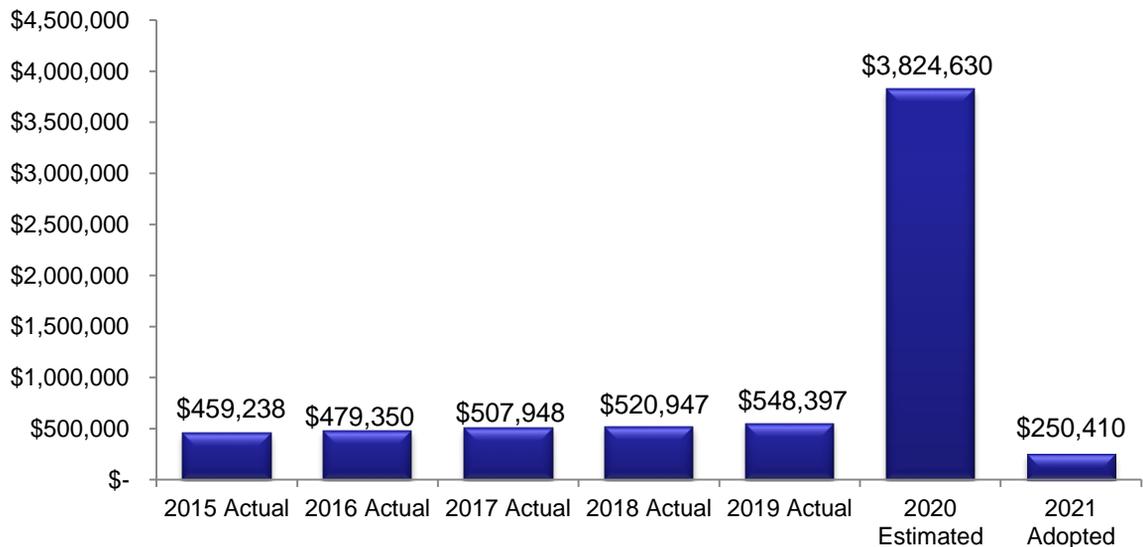
CITY OF OAKBROOK TERRACE
2012 BUSINESS DISTRICT DEBT SERVICE FUND SUMMARY
2020/2021 BUDGET
12-12

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. Effective for FY 2021 the 2012 Debt Service Fund receives 100% of all taxes collected within the Business District because the 2010 Business District Bonds were paid off in FY 2020.

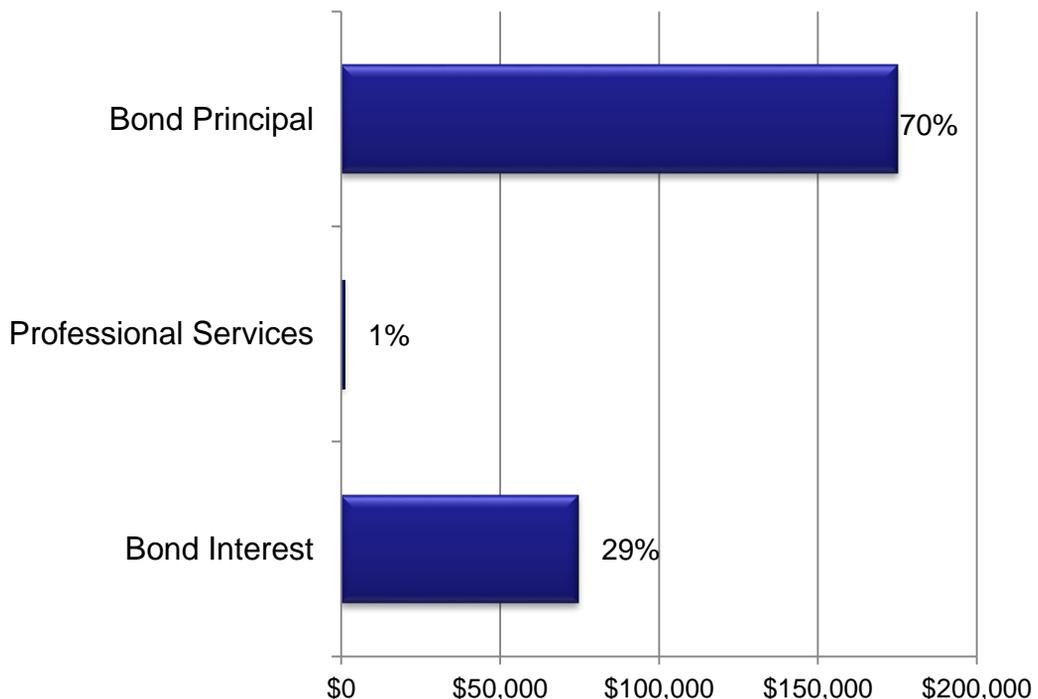
	Actual 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% Change In 19/20 Budget To Adopted	% Change In 19/20 Estimate To Adopted
Beginning Balance, May 1	\$ 209,642	\$ 226,421	\$ 227,436	\$ 227,436	\$ 222,973	\$ 222,973	-2.0%	-2.0%
REVENUE								
3020 - Sales Tax	\$ 172,024	\$ 173,150	\$ 171,600	\$ 171,045	\$ 380,100	\$ 380,100	121.5%	122.2%
3021 - Business Tax	\$ 34,178	\$ 35,096	\$ 35,200	\$ 37,350	\$ 83,000	\$ 83,000	135.8%	122.2%
3022 - Home Rule Sales Tax	\$ 34,111	\$ 36,997	\$ 35,200	\$ 38,295	\$ 85,100	\$ 85,100	141.8%	122.2%
3650 - Interest Earnings	\$ 1,432	\$ 2,939	\$ 3,877	\$ 2,713	\$ 6,000	\$ 6,000	54.8%	121.2%
TOTAL	\$ 241,745	\$ 248,182	\$ 245,877	\$ 249,403	\$ 554,200	\$ 554,200	125.4%	122.2%
EXPENDITURES								
5600 - Professional Services	\$ 856	\$ 856	\$ 900	\$ 856	\$ 900	\$ 900	0.0%	5.1%
7170 - Bond Interest	\$ 84,110	\$ 81,310	\$ 78,010	\$ 78,010	\$ 74,510	\$ 74,510	-4.5%	-4.5%
7171 - Bond Principal	\$ 140,000	\$ 165,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	0.0%	0.0%
TOTAL	\$ 224,966	\$ 247,166	\$ 253,910	\$ 253,866	\$ 250,410	\$ 250,410	-1.4%	-1.4%
Excess (Deficit) of Revenues over Expenses	\$ 16,779	\$ 1,016	\$ (8,033)	\$ (4,463)	\$ 303,790	\$ 303,790	-3881.8%	-6906.9%
Other Financing Sources - Transfer In from 2010 Business District					\$ 11,938	\$ 11,938		
Net Change in Fund Balances	\$ 16,779	\$ 1,016	\$ (8,033)	\$ (4,463)	\$ 315,728	\$ 315,728	-4030.4%	-7174.3%
Ending Balance, April 30	\$ 226,421	\$ 227,436	\$ 219,403	\$ 222,973	\$ 538,701	\$ 538,701	145.5%	141.6%

Business District Tax Fund

Business District Historical Expenditures

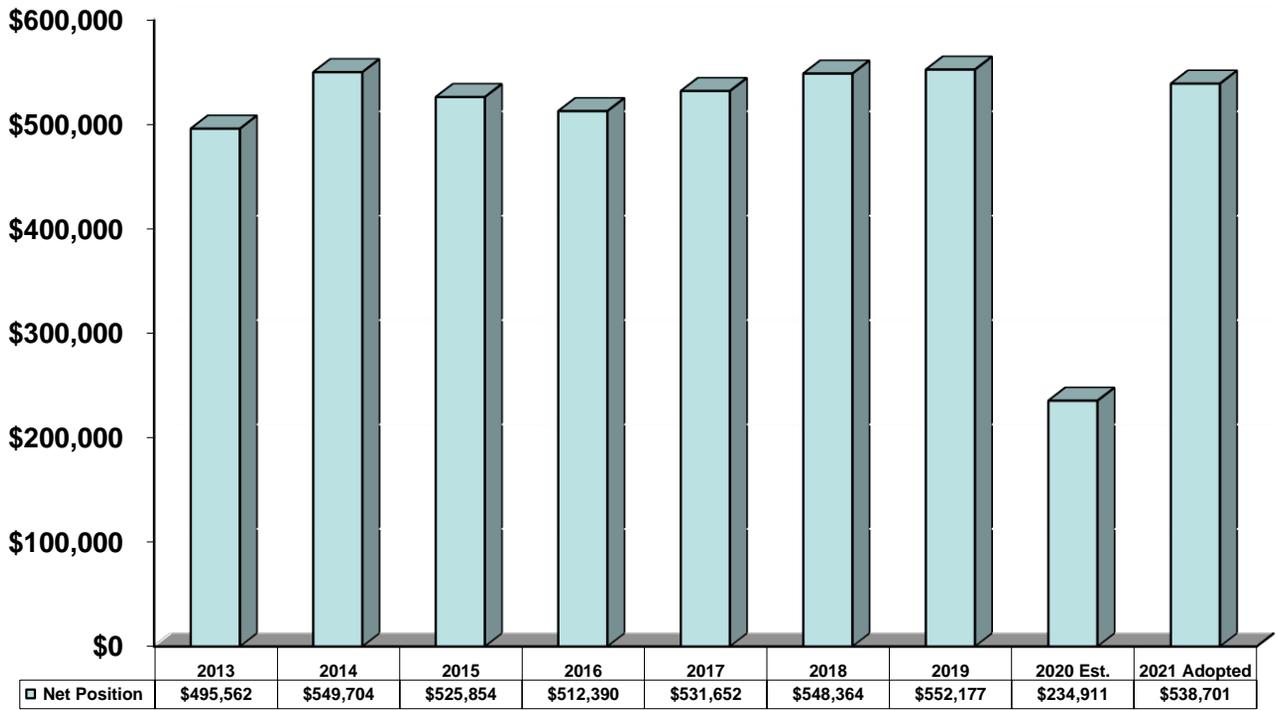


Bond Principal Represents 70% of Adopted Budget



The FY 2021 Business District Tax Fund Budget decreased significantly from the current year estimate because the 2010 Business District principal balance was paid in full during FY 2020. Going forward the 2012 Business District bond series will be the only remaining bond issuance.

Business District Fund Balance – Increase/Decrease from Prior Year



The Business District maintained a fund balance level at about \$500,000 for fiscal years 2013 – 2019. In FY 2020 the fund balance is estimated to decrease by about \$317,266 due to the pay-off of the 2010 Business District Bonds. The principal balance of the 2010 Business District bonds was \$3.4 million. Excess reserves from the General Fund in the amount of \$2.9 were transferred to the Business District to expedite payment of the 2010 Business District. Bonds, while the remaining balance come from the Business District reserves. Paying-off this bond issues saved the City over \$1 million in interest costs. The City hopes to pay-off the 2012 Business District bonds early as well.

The FY 2021 fund balance is estimated to increase because now all the taxes collected in the Business District will be applied towards the 2012 Business District bonds, thereby increasing reserves.

FY	Net Position	Surplus/(Deficit)	% Change
2013	495,562		
2014	549,704	54,142	10.9%
2015	525,854	(23,850)	-4.3%
2016	512,390	(13,464)	-2.6%
2017	531,652	19,262	3.8%
2018	548,364	16,712	3.1%
2019	552,177	3,813	0.7%
2020 est.	234,911	(317,266)	-57.5%
2021 Adopted	538,701	303,790	129.3%

**CITY OF OAKBROOK TERRACE
CAPITAL IMPROVEMENTS 09-12
2020/2021 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 17/18	Actual 18/19	Budget 19/20	Estimated 19/20	Proposed 20/21	Adopted 20/21	% of Total
Beginning Balance, May 1	\$ 1,730,100	\$ 2,877,737	\$ 2,417,906	\$ 2,417,906	\$ 2,922,272	\$ 2,922,272	
REVENUE							
3021 - Home Rule Sales Tax	\$ 1,636,902	\$ 1,676,711	\$ 1,672,000	\$ 1,730,700	\$ 1,730,700	\$ 1,730,700	69.7%
3425 - DUI Receipts	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	1.2%
3650 - Interest Earnings	\$ 24,583	\$ 45,475	\$ 54,050	\$ 35,000	\$ 27,500	\$ 27,500	1.1%
3650-01 Restricted IMET Int. Earnings	\$ -	\$ -	\$ -	\$ 44,011	\$ -	\$ -	0.0%
3651 - Investment Income	\$ 2,457	\$ 9,726	\$ 8,600	\$ 12,000	\$ 13,200	\$ 13,200	0.5%
3660 - Miscellaneous Revenue	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
3970-01 ComEd Grant for Spring Road LED Light	\$ -	\$ -	\$ -	\$ 910	\$ -	\$ -	0.0%
3973-01 IEPA Streambank Stabilization Grant	\$ -	\$ -	\$ -	\$ -	\$ 480,000	\$ 480,000	19.3%
3973-02 DuPage County Streambank Stabilization Grant	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	8.1%
3999 - Proceeds from Capital Asset Disposal	\$ 16,050	\$ 17,000	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL	1,680,092	1,748,912	1,734,650	1,822,621	2,481,400	2,481,400	100.0%
EXPENDITURES							
5600 - Professional/Technical	\$ 428	\$ -	\$ -	\$ 458	\$ 430	\$ 430	0.0%
5600-15 Investment Manager Fees	\$ 398	\$ 538	\$ 536	\$ 552	\$ 560	\$ 560	0.0%
5600-16 Police ETSB System (former account #7110-11)	\$ 14,657	\$ 20,827	\$ 31,461	\$ 16,376	\$ 37,219	\$ 37,219	2.5%
5600-17 - Replace In-squad Cameras (8) & Server Upgrade (former acct #7117)	\$ -	\$ -	\$ 70,621	\$ 34,039	\$ 17,784	\$ 17,784	1.2%
6125-01 Replace Office Furniture - City Hall	\$ -	\$ 46,820	\$ -	\$ 6,005	\$ -	\$ -	0.0%
7110-02 Executive Management Copier	\$ -	\$ 8,631	\$ -	\$ -	\$ -	\$ -	0.0%
7110-09 Add Police Copier	\$ -	\$ 8,631	\$ -	\$ -	\$ -	\$ -	0.0%
7110-10 Building and Zoning Document Imaging	\$ 29,749	\$ 11,690	\$ -	\$ 2,685	\$ 50,000	\$ 50,000	3.4%
7110-12 Replace Shared Copier	\$ 14,133	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7110-13 Replace Lawn Mowers (2)	\$ -	\$ 14,094	\$ -	\$ -	\$ -	\$ -	0.0%
7110-14 Upgrade Council Chamber Audio Visual System	\$ -	\$ 14,447	\$ -	\$ 25,745	\$ -	\$ -	0.0%
7110-16 Police Phone Upgrade to MXE	\$ -	\$ 5,544	\$ -	\$ -	\$ -	\$ -	0.0%
7110-17 On-premise MS Email Server	\$ -	\$ 29,637	\$ -	\$ -	\$ -	\$ -	0.0%
7110-19 Replace City Council Lectern	\$ -	\$ -	\$ -	\$ 4,362	\$ -	\$ -	0.0%
7110-20 Replace 11 City Computers	\$ -	\$ -	\$ -	\$ 9,535	\$ -	\$ -	0.0%
7110-23 Add Police Drone	\$ -	\$ -	\$ -	\$ -	\$ 14,200	\$ 14,200	1.0%
7116 - Replace Toughbook Laptops (8)	\$ -	\$ -	\$ 38,324	\$ 39,953	\$ -	\$ -	0.0%
7118 - Add License Plate Recognition Unit	\$ -	\$ -	\$ 28,684	\$ 28,684	\$ -	\$ -	0.0%
7130-03 Replace Admin Vehicle	\$ 13,300	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7130-05 Replace T-4 Dump Truck and Add T-6 Dump Truck	\$ -	\$ 312,456	\$ -	\$ -	\$ -	\$ -	0.0%
7130-02 Replace Public Services Director's Vehicle #PS1	\$ -	\$ -	\$ 33,000	\$ 34,779	\$ -	\$ -	0.0%
7130- Replace Two Marked Squads	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	6.8%
7140-02 Add Exterior Signage at City Hall	\$ -	\$ -	\$ -	\$ 3,276	\$ -	\$ -	0.0%
7143 - Curb & Gutter	\$ 83,414	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7147 - City Hall Remodel	\$ 5,354	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7170 - Bond Interest	\$ 100,350	\$ 95,450	\$ 90,450	\$ 90,450	\$ 82,650	\$ 82,650	5.6%
7170-01 Bond Principal	\$ 245,000	\$ 250,000	\$ 260,000	\$ 260,000	\$ 265,000	\$ 265,000	18.0%
7190-05 Spring Road Decorative Point Landscape Project	\$ 14,800	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
7190-06 Street Resurfacing Project	\$ 10,871	\$ 1,345,784	\$ 1,535,031	\$ 741,000	\$ -	\$ -	0.0%
7190-07 Streambank Stabilization Project	\$ -	\$ 44,194	\$ 65,100	\$ 17,271	\$ 905,033	\$ 905,033	61.4%
7190-08 Spring Road LED Lighting Upgrade	\$ -	\$ -	\$ 8,000	\$ 3,085	\$ -	\$ -	0.0%
7190-09 New Traffic Signal @ 16th Street & Spring Rd.	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	0.0%
TOTAL	\$ 532,455	\$ 2,208,743	\$ 2,236,207	\$ 1,318,255	\$ 1,472,876	\$ 1,472,876	100.0%
Excess (Deficit) of Revenues Over Expenses	\$ 1,147,637	\$ (459,831)	\$ (501,557)	\$ 504,366	\$ 1,008,524	\$ 1,008,524	
Ending Balance, April 30	\$ 2,877,737	\$ 2,417,906	\$ 1,916,349	\$ 2,922,272	\$ 3,930,796	\$ 3,930,796	

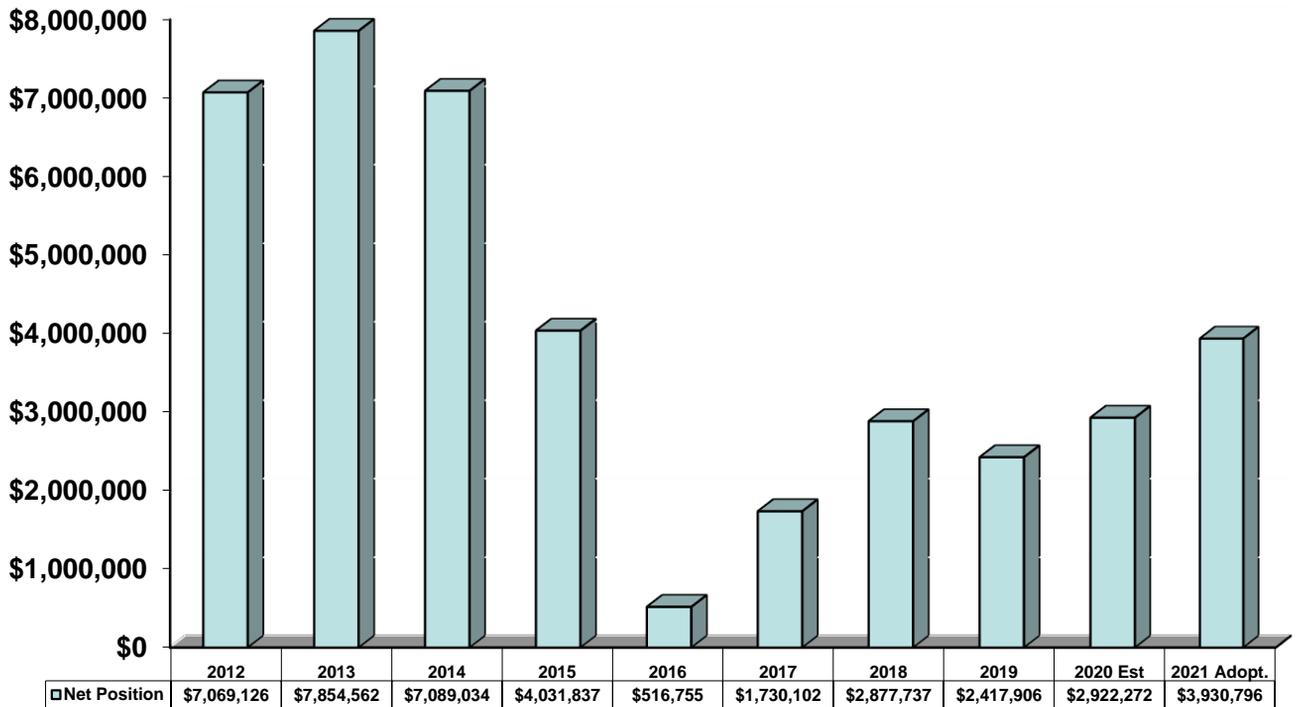
NARRATIVE REPORT

Department: Capital Improvement Fund **Date:** February 2020
Activity: 09-12 **Prepared By:** Aileen Haslett

Object Number	Narrative	Adopted
5600-16	Police ETSB System Upgrade – This expense is recurring.	\$37,219
5600-17	Replace In-squad Video Cameras (8) & Server Upgrade. A portion of this expense is recurring.	\$17,784
7110-10	Building and Zoning Document Imaging – This expense is non-recurring.	\$50,000
7110-23	Add Police Drone. This expense is non-recurring.	\$14,200
7130	Replace 2 Marked Squads. This expense is recurring.	\$100,000
7170	Bond Interest - This expense is recurring. The amount includes the yearly interest expense for the facility construction bonds – This is a recurring expense.	\$82,650
7170-01	Bond Principal - This expense is recurring. The amount includes the yearly principal expense for the facility construction bonds - This is a recurring expense.	\$265,000
7190-07	Streambank Stabilization Project – A portion of this expense is recurring.	\$905,033

Capital Improvement Fund

Fund Balance – Increase/Decrease from Prior Year



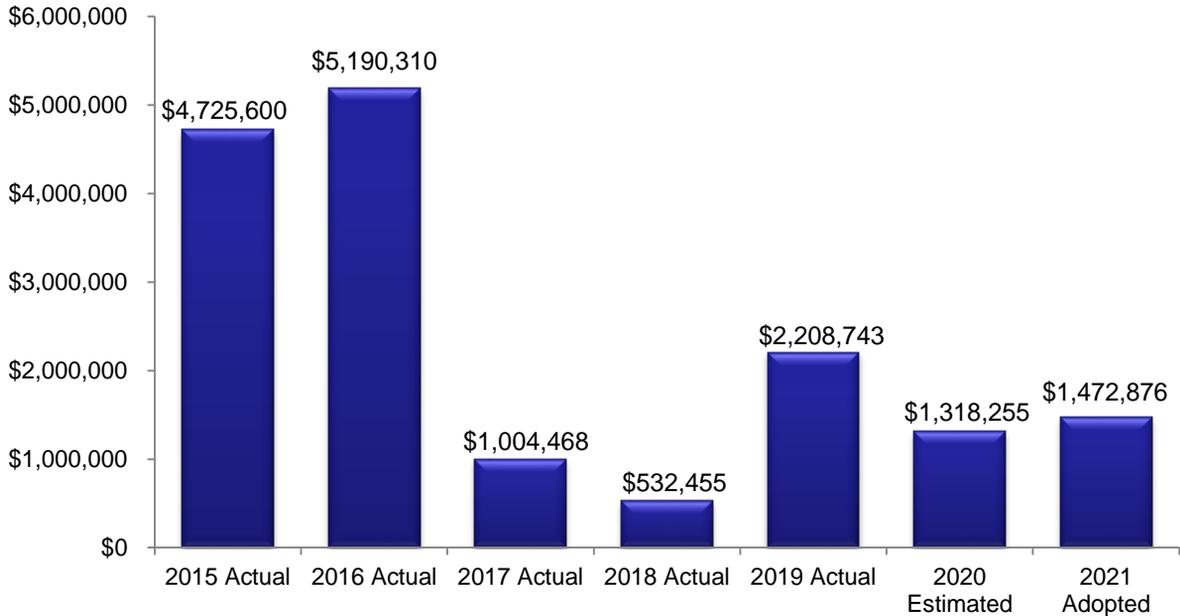
The fund balance in the Capital Improvement Fund increased from FY 2012 through FY 2013. Cash reserves were utilized to construct the new Police Station so beginning in FY 2014 the fund balance started to decrease. The total cost of the new Police Station was \$9.8 million and was completed in October 2015. The fund balance in the Capital Improvement Fund is slowly being restored to higher levels to finance future capital improvements. The reserves of the Capital Improvement Fund act as a savings account for future capital improvements so from time to time there may be a deficit between the revenues and expenditures of the Capital Improvement Fund.

The FY 2020 fund balance for the Capital Improvement Fund is expected to be \$2,922,272, which is \$504,366 higher than FY 2019. The FY 2021 fund balance is estimated at \$3,930,796, which is \$1 million higher than the prior year. With the potential impact of COVID-19 on City finances, capital improvements have been placed on hold except the Streambank Stabilization project.

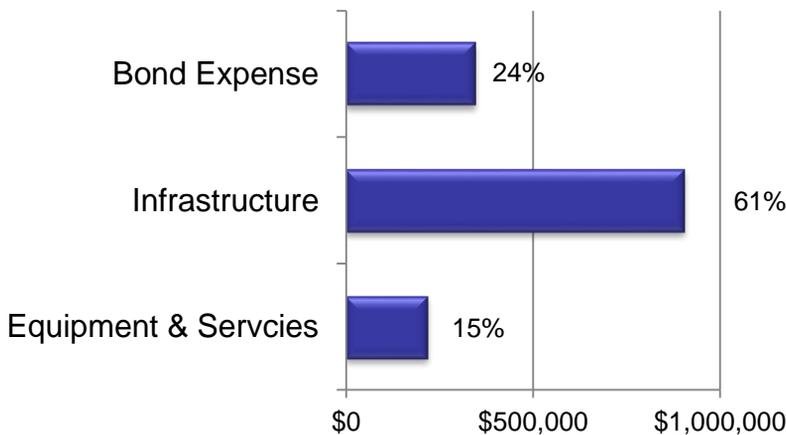
FY	Fund Balance	Surplus / (Deficit)	% Change
2012	7,069,126		
2013	7,854,562	785,436	11.1%
2014	7,089,034	(765,528)	-9.7%
2015	4,031,837	(3,057,197)	-43.1%
2016	516,755	(3,515,082)	-87.2%
2017	1,730,102	1,213,347	234.8%
2018	2,877,737	1,147,635	66.3%
2019	2,417,906	(459,831)	-16.0%
2020 Est.	2,922,272	504,366	20.9%
2021 Adopted	3,930,796	1,008,524	34.5%

Capital Improvement Fund

Capital Improvement Fund Historical Expenditures



Infrastructure improvements represent 61% of Proposed Budget



The FY 2021 Capital Improvement Fund budget is \$1,472,876 representing an increase of \$154,621 from the FY 2020 estimate. This increase is due to the streambank stabilization project budgeted at \$905,033. The City anticipates that grants in the amount of \$680,000 will be received for the streambank stabilization project. Also new for this year is police vehicles will now be purchased from the Capital Improvement Fund rather than the General Fund.

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

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
WATER FUND	\$ 33,000	\$ 148,037	\$ 72,000	\$ 338,700	\$ -
CAPITAL PROJECTS FUND	\$ 1,472,876	\$ 671,516	\$ 789,096	\$ 526,174	\$ 468,190
MOTOR FUEL TAX FUND	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
TOTAL	\$ 1,505,876	\$ 899,553	\$ 941,096	\$ 944,874	\$ 548,190

*These summary includes debt services costs for the Public Services building.

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

WATER FUND (Fund 03)	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
LaQuinta Hotel Water Main Disconnection	\$ 33,000	\$ -	\$ -	\$ -	\$ -
SCADA Upgrade	\$ -	\$ 51,650	\$ -	\$ -	\$ -
Exterior Overcoat Water Tank	\$ -	\$ 96,387	\$ -	\$ -	\$ -
Replace W-3 Pick-up Truck	\$ -	\$ -	\$ 39,000	\$ -	\$ -
Add Summit Ave Water Main Extension	\$ -	\$ -	\$ 33,000	\$ 338,700	\$ -
TOTAL WATER FUND	\$ 33,000	\$ 148,037	\$ 72,000	\$ 338,700	\$ -

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water	Fund & Fiscal Year	Water – FY 2020 / 21
Date:	January 2020	Prepared By:	Ward
Capital Request Description: Former LaQuinta Watermain Disconnect from Village of Oak Brook Water			
Capital Request Cost: \$33,000			
Account Number: TBD			

Current Status:
 As a result of a summer 2019 watermain construction project, the former LaQuinta hotel is now connected to the City's water system.

Capital Request Description and Justification:
 The former LaQuinta hotel previously was serviced with water by the Village of Oak Brook. Now that it is serviced by the City, a proper watermain disconnect from the Village of Oak Brook's water system has to be performed.

Describe in detail the breakdown of the capital costs included in the estimate above.
 Work includes: removal of existing tee, valve, and vault of the abandoned water service line. Abandoning the existing meter vault in the Midwest Road right of way and plugging the abandoned watermain to the Village of Oak Brook's standards. This disconnection requires a DuPage County permit. Road excavation and repair required. Some of the work will be performed at night, while pavement patching to be performed during normal working hours.

Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).
 This project will not increase future operating costs because this project is the result of connecting the former LaQuinta hotel to the City's water system which will provide increased revenues in the sale of water.

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 2020/21: \$33,000	FY 2021/22: \$0	FY 2022/23:\$0	FY 2023/24: \$0	FY 2024/25: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water	Fund & Fiscal Year	Water – FY 2021 / 22
Date:	January 2020	Prepared By:	Haslett
Capital Request Description: Water Tank Exterior Overcoat			
Capital Request Cost: \$96,387 (base charge) non-recurring			
Account Number: 03-09-7190-			

Current Status:
 The interior of the Water Tank was painted back in 2015 and now an exterior overcoat is required. The Water Tank’s exterior surface was originally painted back in 1998. Now the exterior paint job is over 20 years old and needs to be recoated.

Capital Request Description and Justification:
 The 500,000 gallon elevated Water Tank is over 20 years old and the exterior needs to be repainted to preserve the unit for another 20-25 years. The contractor will prepare the exterior surfaces and repair the corroded areas per required specifications. The contractor will apply three (3) coatings including: a prime coat, an intermediate coat, and a finishing coat. The contractor will also re-apply the City’s logo and lettering to match the existing. If the Water Tank is not repainted then more costly work will be required in the future.

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

Base project includes current City logo	\$86,672
Possible add-on: man-lift rental service if cellular antennas are not removed	<u>\$9,715</u>
Estimated Base Cost	\$96,387
Possible add-on: place the City’s logo in two spots rather than just one	<u>\$25,500</u>
Total Estimated Cost with Additional Requirements	\$121,887*

*This project could be funded by the new capital replacement savings account in the Water Fund.

Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).
 This project will reduce future operating costs because the Water Tank will be well maintained and should not need to be repainted for another 20-25 years.

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 2020/21: \$0	FY 2021/22: \$96,387	FY 2022/23:\$0	FY 2023/24: \$0	FY 2024/25: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water Division of Public Services	Fund & Fiscal Year	Water – 2022/23
Date:	December 2019	Prepared By:	Ward
Capital Request Description: Replace W-3 Pick-up Truck (non-recurring)			
Capital Request Cost: \$39,000			
Account Number: TBD			

<p><u>Current Status:</u></p> <p>W-3 is a 2001 Chevrolet 2500HD 4X4 Pick-up Truck that is nearing the end of its useful life. W-3 would be replaced with a new pick-up truck with plow package from the Suburban Joint Purchasing Agency (State Bid). Once the existing W-3 is declared surplus, auctioning vs trade-in values will be explored to ensure the City with the best deal.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>In order to maintain reliable and timely service within the Water Division, maintaining a reliable and modern fleet is essential. W-3 would be available if need be for snow removal purposes. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency. The W-3 has 33,845 miles logged.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$39,000 will be utilized from the Water Fund.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></p> <p>This vehicle has incurred approximately \$2,500.00 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 2022/23 when the unit is replaced. The estimated annual fuel cost per vehicle is \$390.65, while insurance charges are approximately \$784 each year.</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 2020/21: \$0	FY 2021/22:\$0	FY 2022/23: \$39,000	FY 2023/24: \$0	FY 2024/25: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Water	Fund & Fiscal Year	Water – FY 2022 / 23
Date:	December 2019	Prepared By:	Ward
Capital Request Description: Add Summit Avenue Water Main Extension			
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 connect these eight (8) commercial properties to 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 2022 / 23 with design and construction work to begin in FY 2023 / 24.</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 2022 / 2023 Design & Construction: \$338,700 – FY 2023 / 2024</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 2020/21: \$0	FY 2021/22: \$0	FY 2022/23: \$33,000 Site and Land Acquisition	FY 2023/24: \$338,700 Design and Construction	FY 2024/25: \$0

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

CAPITAL PROJECT FUND (Fund 09)	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Beginning Balance, May 1	\$ 2,922,272	\$ 3,930,796	\$ 5,078,694	\$ 6,127,206	\$ 7,457,016
Estimated Revenue Projections					
Home Rule Sales Tax	\$ 1,730,700	\$ 1,748,007	\$ 1,765,487	\$ 1,783,142	\$ 1,800,973
DUI Tech Fees	\$ 30,000	\$ 30,300	\$ 30,603	\$ 30,909	\$ 31,218
Interest Earnings	\$ 40,700	\$ 41,107	\$ 41,518	\$ 41,933	\$ 42,353
IEPA Streambank Stabilization Grant	\$ 480,000	\$ -	\$ -	\$ -	\$ -
DuPage County Streambank Stabilization Grant	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Total Estimated Revenues	\$ 2,481,400	\$ 1,819,414	\$ 1,837,608	\$ 1,855,984	\$ 1,874,544
Estimated Expenditures					
Debt Service Bond Expense	\$ 347,650	\$ 344,700	\$ 351,600	\$ 353,050	\$ 359,200
Professional/Technical	\$ 430	\$ 430	\$ 430	\$ 430	\$ 430
Investment Manager Fees	\$ 560	\$ 560	\$ 560	\$ 560	\$ 560
Police ETSB System	\$ 37,219	\$ 32,242	\$ 32,722	\$ 43,350	TBD
Replace Eight (8) In-Squad Video Cameras (Maintenance Agreement)	\$ 17,784	\$ 17,784	\$ 17,784	\$ 17,784	-
Building and Zoning Document Imaging Phase 2	\$ 50,000	\$ 12,800	\$ -	\$ -	-
Police Drone	\$ 14,200	\$ -	\$ -	\$ -	-
Replace Two Marked Squads	\$ 100,000	\$ 93,000	\$ 98,000	\$ 103,000	\$ 108,000
Streambank Stabilization Project	\$ 905,033	\$ 8,000	\$ 8,000	\$ 8,000	-
Replace T-1 2003 Ford F-350 SD Pickup with Plow Package	\$ -	\$ 49,000	\$ -	\$ -	-
Replace Assistant to the Mayor and Administrator Vehicle #10	\$ -	\$ 28,000	\$ -	\$ -	-
Replace Front End Loader	\$ -	\$ 85,000	\$ -	\$ -	-
Replace T-2 F-350 Versa Lift Truck	\$ -	\$ -	\$ 115,000	\$ -	-
Replace T-5 2003 Dump Truck with Plow Package	\$ -	\$ -	\$ 165,000	\$ -	-
Total Estimated Expenditures	\$ 1,472,876	\$ 671,516	\$ 789,096	\$ 526,174	\$ 468,190
Ending Balance, April 30	\$ 3,930,796	\$ 5,078,694	\$ 6,127,206	\$ 7,457,016	\$ 8,863,370

Notes:

- 1 FY 2021 revenues and expenses are included as part of the proposed Capital Improvement Fund budget.
- 2 FY 2022-2025 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 2025 ending fund balance remains healthy at \$8.8 million.

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	Capital Improvement – FY 2020/2021
Date:	October, 2019	Prepared By:	Chief Calvello
Capital Request Description: ETSB transition to WebRMS (which replaced NetRMS) recurring – Year 4 of 8			
Capital Request Cost: \$37,219			
Account Number: 09-12-5600-16			

Current Status:

We have fully transitioned to WebRMS (which replaced NetRMS).

Capital Request Description and Justification:

ETSB has completed the transition to a new report writing system which replaced NetRMS. The costs incurred for this transition included start-up, training, salaries (i.e. Report Writing Systems Manager) as well as maintenance costs. The new ETSB system is an integrated justice system known as DuJIS which allows participating police and fire departments to exchange information with and between the DuPage County Court and correctional entities. The DuJIS replaced the old CAD and Incident Report Management System. The City formalized the inter-governmental agreement with DuPage County through Resolution 18-1 on January 9, 2018.

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

The new ETSB System costs will be phased in over an eight (8) year period. Fiscal Year 2021 represents the 4th year of the project. The actual and projected costs are detailed below. The City's share of the total cost of the

Year	Fiscal Year	ETSB Fees
1	FY 18 Actual	\$ 14,657
2	FY 19 Actual	20,827
3	FY 20 Est.	16,375
4	FY 21 Est.	37,219
5	FY 22 Est.	32,242
6	FY 23 Est.	32,722
7	FY 24 Est.	43,350
8	FY 25 Est.	TBD

upgrade is estimated at \$213,852.

Estimated Total \$ 197,392

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

There are incremental annual cost increases (as outlined below) with the largest increase being in the final period.

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 2020/21: \$37,219 (Year 4)	FY 2021/22: \$32,242.00 (Year 5)	FY 2022/23: \$32,722.00 (Year 6)	FY 2023/24: \$43,350 (Year 7)	FY 2024/25: TBD (Year 8 & Final)
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	Capital Improvements-2021
Date:	January 2020	Prepared By:	Haslett
Capital Request Description: In-squad video cameras maintenance agreement recurring FY 2020 – FY 2024			
Capital Request Cost: \$17,784 per year			
Account Number: 09-12-5600-17			

<p><u>Current Status:</u></p> <p>In FY 2020, the Police Department replaced the outdated in-squad video cameras for a total cost of \$34,039. The original cameras were purchased back in 2012. The City now has eight (8) in-squad video cameras. The City Council approved this purchase through Ordinance No. 19-23 in May of 2019.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>The City entered into a five (5) year agreement with AXON for the new video cameras. Under the agreement the in-squad video cameras are always under warranty. Axon provides secure cloud storage for the videos. City staff and the DuPage County State’s Attorney Office are able to retrieve the videos for prosecuting purposes.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>Axon charges the City \$17,784 per year to maintain, update, and repair the equipment. The annual fee also covers cloud storage fees, software updates/licensing, and upgrades. This annual fee will be assessed for the remaining years of the contract including: FY 2021, FY 2022, FY 2023, and FY 2024.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></p> <p>Since the cameras are replaced every two (2) years, the repair costs should be significantly lower than in the past.</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 2020/21: \$17,784	FY 2021/22: \$17,784	FY 2022/23: \$17,784	FY 2023/24: \$17,784	FY 2024/25: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Building and Zoning Department	Fund & Fiscal Year	2020/21
Date:	February 2020	Prepared By:	Haslett
Capital Request Description: Phase II - Document Imaging for Building and Zoning (non-recurring)			
Capital Request Cost: \$50,000			
Account Number: 09-12-7110-10			

Current Status:

In FY 2018, some of Building and Zoning files were digitized and some document imaging equipment was purchased including: an oversized scanner and a 55" monitor. In FY 2019, document imaging software and a Microsoft Server license was purchased and training was conducted. In FY 2020, three (3) Cannon duplex color scanners were purchased. In FY 2021, staff hopes to digitize more files and implement the document imaging system for the Building and Zoning Department. Currently Building and Zoning records are stored within file cabinets in the lower level at City Hall.

Capital Request Description and Justification:

The requested funds will be utilized to hire a consultant to provide the City with the software, training, and yearly technical services in order to digitize the Building and Zoning Department records.

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

Phase II Estimated Costs

Equipment, software, installation, and training	\$25,000
Digitizing past files expense	25,000
FY 2021 Estimated Total	\$50,000

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 2022 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 2020/21: \$50,000	FY 2021/22: \$12,800	FY 2022/23: \$0	FY 2023/24: \$0	FY 2024/25: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	Capital Improvement – FY 2020/2021
Date:	October, 2019	Prepared By:	Chief Calvello
Capital Request Description: Add Police Drone			
Capital Request Cost: \$14,200 *			
* (Cost includes accessories, software and training/licensing for one (1) officer)			
Account Number: 09-12-7110-23			

<u>Current Status:</u> The police department currently does not have a drone.										
<u>Capital Request Description and Justification:</u> The drone and software is utilized to document and photograph a crash scene. It will assist MERIT's accident reconstruction efforts which the Oakbrook Terrace Police Department is involved. Most agencies that are part of the accident reconstruction task force not only contribute manpower, but provide tools to aid in the reconstruction efforts. The drone can also be used to assist with an active shooter incident at schools and/or businesses, assist with a missing child search/rescue or for crime scene documentation and various tactical operations.										
<u>Describe in detail the breakdown of the capital costs included in the estimate above.</u>										
<table> <tbody> <tr> <td>Mavic 2 Pro for accident reconstruction</td> <td>\$2,200</td> </tr> <tr> <td>Pix4D aerial photogrammetry package (software)</td> <td>\$5,000</td> </tr> <tr> <td>Mavic 2 Enterprise Dual for search/rescue (with infrared)</td> <td>\$3,700</td> </tr> <tr> <td>Training and licensing for one officer</td> <td><u>\$3,300</u></td> </tr> <tr> <td>Total</td> <td>\$14,200</td> </tr> </tbody> </table>	Mavic 2 Pro for accident reconstruction	\$2,200	Pix4D aerial photogrammetry package (software)	\$5,000	Mavic 2 Enterprise Dual for search/rescue (with infrared)	\$3,700	Training and licensing for one officer	<u>\$3,300</u>	Total	\$14,200
Mavic 2 Pro for accident reconstruction	\$2,200									
Pix4D aerial photogrammetry package (software)	\$5,000									
Mavic 2 Enterprise Dual for search/rescue (with infrared)	\$3,700									
Training and licensing for one officer	<u>\$3,300</u>									
Total	\$14,200									
*Training is offered at Northwestern University's Center for Public Safety in Evanston										
<u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u> This is a non-recurring item and will not affect future budget years.										
<u>Indicate if any grants will be used to purchase the proposed capital item.</u> N/A										

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

FY 2020/21: \$14,200	FY 2021/22: \$0	FY 2022/23: \$0	FY 2023/24: \$0	FY 2024/25: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Police	Fund & Fiscal Year	Capital - FY 2020/2021
Date:	October 21, 2019	Prepared By:	Chief Calvello
Capital Request Description: Replace Two (2) Marked SUV Police Squads			
Capital Request Cost: \$100,000			
Account Number: 09-12-7130-00			

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:

Last year we budgeted for a new squad car as an addition to our current fleet (no trade-ins). This was based on the fact that all squads were in great running order with less than \$4,000 combined repair costs. Due to factory delays, we have not yet received the new squad car.

This year, it has been recommended that Squad #2 (2017 currently with 76,112 miles) and Squad #8 (2017 currently with 72,191 miles) be replaced.

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

Description	Estimated Amount
(2) Ford Interceptor SUV's (estimated at \$41,000 each)	\$ 82,000
(2) Sets of Lights/Sirens/Equipment (estimated at \$9,000 each)	\$ 18,000 *
<i>* Note: Equipment costs have significantly increased due to the new Hybrid design. We can no longer transfer equipment from the old squad into the new squad; therefore, all new equipment is required.</i>	
TOTAL	\$100,000

*The City will receive an estimated \$12,000 for the trade-in of the two (2) current vehicles.

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

Assess squad rotation on an annual basis. As the Police Department's fleet is kept current, the City is maximizing fuel efficiency. Additionally, regular rotation of vehicles minimizes downtime, major repairs and maximizes officer safety and comfort. As mentioned above, all squads were in great running order last year which allowed for us to increase our fleet. The estimated annual fuel cost per vehicle is \$3,628, while insurance charges are approximately \$784 each year.

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

No grants apply.

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

FY 2020/21: \$100,000 2 marked SUV's	FY 2021/22: \$93,000 1 marked SUV 1 CSO Vehicle	FY 2022/23: \$98,000 2 marked SUV's	FY 2023/24: \$103,000 2 marked SUV's	FY 2024/25: \$108,000 2 marked SUV's
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Streets	Fund & Fiscal Year	Capital Improvement - FY 2020-2021
Date:	December 2019	Prepared By:	Ward
Capital Request Description: Streambank Stabilization Project – non-recurring			
Capital Request Cost: \$905,033			
Account Number: 09-12-7190-07			

Current Status:

Some of the City's streambanks were repaired back in 2009 and these portions are holding up strong. The other banks are severely eroded. The severe erosion is due to the recent heavy rainfalls. The erosion is encroaching on the pedestrian path and eroding road culverts. Update: 2019 / 2020 Permitting process took place and applications submitted and accepted for possible grants. Pending successful reviews from regulatory agencies, construction should take place in the fall of 2020. Grant awards should also be known in March 2020 or April 2020.

Capital Request Description and Justification:

The proposed streambank stabilization project will shore-up the problems with creek banks. If the streambanks are not repaired, then eventually these banks will come into residential property. This project includes the design, permitting, grant application assistance, construction engineering services, the actual construction for the Spring Road Tributary Stabilization project, and three (3) years of engineering maintenance and monitoring services.

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

Total Streambank Estimate	
Total Construction Cost	\$ 800,000
Estimated Contingency Per Engineer	80,000
Add: Engineering Fees	<u>106,700</u>
Total Cost	986,700
Less: Est. DuPage County grant @ 25% of construction value	(200,000)
Less: Est. Illinois EPA grant @ 60% of construction value	<u>(480,000)</u>
Total Grants	\$(680,000)
Total City Portion of Streambank Project	<u>\$ 306,700</u>
FY 2021 Streambank Breakdown	
Total Construction Cost	\$800,000
Estimated Contingency Per Engineer	80,000
Add: Engineering Fees Remaining Balance	<u>25,033</u>
	<u>\$905,033</u>

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

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

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

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

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

FY 2020/21: \$905,033	FY 2021/22: \$8,000 Engineering Monitoring Year 1 of 3	FY 2022/23: \$8,000 Engineering Monitoring Year 2 of 3	FY 2023/24: \$8,000 Engineering Monitoring Year 3 of 3	FY 2024/25: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvement-2022
Date:	December 2019	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: \$49,000			
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 70,200 miles logged and is expected to have more by the time the vehicle is actually replaced in FY 2022.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$49,000 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 \$11,200.00 in maintenance costs over its life. Maintenance costs are to be expected until the vehicle is replaced. The estimated annual fuel cost per vehicle is \$1,082, while insurance charges are approximately \$784 each year.</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 2020/21: \$0	FY 2021/22: \$49,000	FY 2022/23: \$0	FY 2023/24: \$0	FY 2024/25: \$0
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CAPITAL OUTLAY PROPOSAL FORM			
Department	Administrative	Fund & Fiscal Year	Capital Improvement-2022
Date:	December 2019	Prepared By:	Ward
Capital Request Description: Replace Car #10 Assistant to the Mayor and City Administrator (non-recurring)			
Capital Request Cost: \$28,000			
Account Number: 09-12-7130-			

<p><u>Current Status:</u></p> <p>Car # 10 is a 2008 Chevy Impala that is currently being utilized by the Assistant to the Mayor and City Administrator and will be near the end of its useful life when it is due for replacement in FY 21. Car #10 would be replaced with a new SUV / car frame type vehicle from the Suburban Joint Purchasing Agency (State Bid). Once the existing Car #10 would be declared surplus, auctioning vs trade-in values will be explored to ensure the City the best deal.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>It's the City's policy to replace Admin vehicles every 5 years unless deemed otherwise. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as maintain compliance with the City's vehicle replacement policy. The current mileage on the unit is 100,000.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$28,000 will not be exceeded when purchasing a replacement SUV / Car frame type vehicle off of the State Bid for Car # 10 for the Assistant to the Mayor and City Administrator's use.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></p> <p>To date the Vehicle #10 has experienced \$6,500 in repair costs. Maintenance costs are expected to increase until the unit is replaced in FY 2020 / 21. The estimated annual fuel cost per vehicle is \$1,082, while insurance charges are approximately \$784 each year.</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 2020/21: \$0	FY 2021/22: \$28,000	FY 2022/23: \$0	FY 2023/24: \$0	FY 2024/25: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2022
Date:	January 2020	Prepared By:	Ward
Capital Request Description: Replace Front-end Loader (non-recurring)			
Capital Request Cost: \$85,000			
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 4,253 in service hours.

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

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

\$85,000 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 \$7,379.54 which does not include in-house repairs. Maintenance costs are expected to increase until the unit is replaced in FY 2021 / 22. The estimated annual insurance cost is \$784.

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 2020/21: \$0	FY 2021/22: \$85,000	FY 2022/23:\$0	FY 2023/24: \$0	FY 2024/25: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Capital Improvements-2023
Date:	December 2019	Prepared By:	Ward
Capital Request Description: Replace Vehicle # T-2 F-350 Versa Lift Truck (non-recurring)			
Capital Request Cost: \$115,000			
Account Number: TBD			

<p><u>Current Status:</u></p> <p>Truck # T-2 is a 1994 Ford F-350 Versa-Lift Truck that is nearing the end of its useful life. T-2 would be replaced with a new Lift Truck of similar type from the Suburban Joint Purchasing Agency (State Bid). Once the existing T-2 is declared surplus, auctioning vs trade-in values will be explored to ensure the City with the best deal.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>T-2 will be 28 years old when it is requested that it be replaced. The T2 Lift Truck currently has 16,141 miles logged and is expected to have many more by the time the unit is replaced in FY 2023. I would expect to get 20+ years out of the replacement lift truck as well. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as maintain a safe and reliable fleet to carry out duties within the Public Services Department.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$115,000 will not be exceeded when purchasing a replacement for T-2 off of the State Bid.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years.</u></p> <p>To date, \$31,000.00 has been spent to repair the Lift Truck. This amount does not include any in-house repairs. With purchasing a new unit in FY 2023, these maintenance costs will decrease.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>None.</p>

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

FY 2020/21: \$0	FY2021/22:\$0	FY2022/23:\$115,000	FY 2023/24: \$0	FY 2024/25: \$0
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CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM

Department	Public Services	Fund & Fiscal Year	Capital Improvement – FY 2023
Date:	December 2019	Prepared By:	Ward
Capital Request Description: Replace T-5 2003 6X4 Sterling LT 8500 Dump Truck with Plow Package (non-recurring)			
Capital Request Cost: \$165,000			
Account Number: TBD			

Current Status:

T-5 is a 2003 Sterling 8500 6X4 Dump Truck with Plow Package that is nearing the end of its useful life. T-5 would be replaced with a new Dump / Plow truck from a purchasing cooperative. Once the existing T-5 is declared surplus, auctioning vs trade-in values will be explored to ensure the City the best deal.

Capital Request Description and Justification:

In order to maintain reliable and timely service within Public Services, a reliable and modern fleet is essential. T-5 is one of two of our main snow-removal trucks. It is essential in carrying out the duties of snow removal. The purchase of a new vehicle should limit maintenance costs spent due to breakdowns and equipment failures as well as promote department efficiency.

T-5 has 22,534 miles logged and is of course expected to have more by the time the vehicle is actually replaced in FY 2023.

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

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

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

This vehicle has incurred approximately \$13,500.00 in maintenance costs over its life. This amount is expected to increase annually until the vehicle is replaced. The estimated annual fuel cost per vehicle is \$1,082, while insurance charges are approximately \$784 each year.

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 2020/21:\$0	FY 2021/22: \$0	FY2022/23:\$165,000	FY 2023/24 \$0	FY 2024/25: \$0
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**CITY OF OAKBROOK TERRACE
CAPITAL PROJECTS
FIVE YEAR CAPITAL PROJECTION**

Motor Fuel Tax (Fund 05)	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Curbs & Gutters	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
TOTAL MOTOR FUEL TAX FUND	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000

CAPITAL IMPROVEMENT PROGRAM PROPOSAL FORM			
Department	Public Services	Fund & Fiscal Year	Motor Fuel Tax Fund – FY 2022
Date:	December 2019	Prepared By:	Ward
Capital Request Description: Curb and Gutter (recurring)			
Capital Request Cost: \$80,000			
Account Number: 05-12-7143-00			

<p><u>Current Status:</u></p> <p>Currently there is no curb and gutter along several stretches of roadway in the City.</p>
<p><u>Capital Request Description and Justification:</u></p> <p>The addition of curbs and gutters to uncurbed roadways is an ongoing priority for the City. The installation of curbs and gutters is noted as a secondary priority on the City's 2013-2015 Goals and Objectives Action Plan. Bids will determine curb quantities. We hope to eventually cover the entire subdivision.</p>
<p><u>Describe in detail the breakdown of the capital costs included in the estimate above.</u></p> <p>\$80,000 in curb and gutter improvements should allow us to construct approximately 1,000 feet.</p>
<p><u>Capital Cost Savings or Increased Operating Costs in Future Budget Years (provide actual dollar amounts).</u></p> <p>None.</p>
<p><u>Indicate if any grants will be used to purchase the proposed capital item.</u></p> <p>In the past the City received \$170,000 in grant funding for new curbs and gutters. Unfortunately there doesn't seem to be any grant funds available at this time. Curbs and gutters will now be funded from the Motor Fuel Tax Fund beginning in FY 2022.</p>

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

FY 2020/21: \$0	FY 2021/22: \$80,000	FY 2022/23: \$80,000	FY 2023/24: \$80,000	FY 2024/25: \$80,000
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Budget versus Appropriations

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

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

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

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

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

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

Preparation and Review

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

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

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

Council Approval

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

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

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

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

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

Basis of Accounting

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

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

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

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

Budgets

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

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

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

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

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employee’s (GAAP) as opposed to being expended when paid.
- Capital outlays with the Proprietary Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Principal is an expenditure in governmental budgeting, but a reduction of long-term liabilities under GAAP in the proprietary fund. Only interest is expensed in proprietary funds.
- 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.

Governmental Fund Types	Accounting Method
General	Modified Accrual
Motor Fuel Tax (Special Revenue)	Modified Accrual
Special Service Area (Special Revenue)	Modified Accrual
Business Districts (Debt Service)	Modified Accrual
Capital Improvement	Modified Accrual

Proprietary Fund Type	Accounting Method
Water	Accrual

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 2020-21 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 28, 2020 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. Additional information about teleconferencing the public hearing is available on the City's website at oakbrookterrace.net. An electronic copy of the budget will be made available online.
 Published in Daily Herald April 20, 2020 (4543874)

CERTIFICATE OF PUBLICATION
Paddock Publications, Inc.

DuPage County
Daily Herald

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

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

I further certify that the DuPage County DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published 04/20/2020 in said DuPage County DAILY HERALD.

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

PADDOCK PUBLICATIONS, INC.
 DAILY HERALD NEWSPAPERS

BY *Doula Baitz*
 Designee of the Publisher and Officer of the Daily Herald

Control # 4543874

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. 20 - 12

AN ORDINANCE APPROVING THE BUDGET FOR THE CITY OF OAKBROOK TERRACE FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2020 AND ENDING ON APRIL 30, 2021

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 2020-2021 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, 2020 and ending on April 30, 2021, 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 28th Day Of April, 2020.

AYES: Barbari, Esposito, Greco, Przychodni, Rada, and Vlach

NAYES: None

ABSENT: None

ABSTENTION: None


Paul Esposito, Acting Mayor

ATTEST:

Michael Shadley, City Clerk

RESOLUTION NO. 20 - 3

**A RESOLUTION APPROVING THE FIVE YEAR CAPITAL
IMPROVEMENT PLAN BEGINNING IN 2020 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 2020-21; and

WHEREAS, as requested by the City Council a Five Year Capital Improvement Plan Beginning In 2020 was also presented to the City Council as a companion to the proposed budget for Fiscal Year 2020-2021; and

WHEREAS, the proposed budget for Fiscal Year 2020-21 and the Five Year Capital Improvement Plan Beginning In 2020 were duly considered by the City Council at various budget workshop meetings held in March of 2020, as well as at a duly noticed public hearing held April 28, 2020.

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 2020, 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 2020, 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 28th Day Of April, 2020.

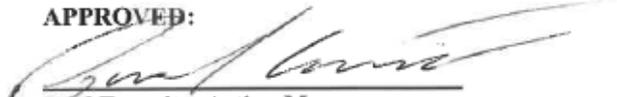
AYES: Barbari, Esposito, Greco, Przychodni, Rada, and Vlach

NAYES: None

ABSENT: None

ABSTENTION: None

APPROVED:


Paul Esposito, Acting 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.

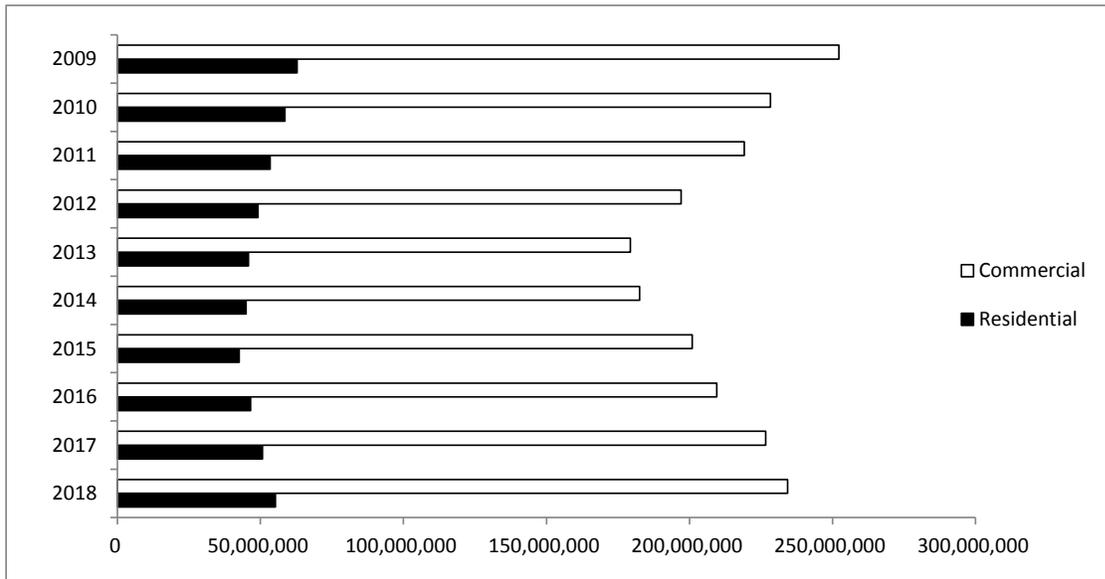
(Ord. 06-39, passed 1-23-07)

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				
2018	\$ 55,203,783	19.1%	234,340,390	80.9%	289,544,173	0.333	868,632,519	0.3476
2017	\$ 50,720,681	18.3%	226,655,730	81.7%	277,376,411	0.333	832,129,233	0.3535
2016	\$ 46,576,075	18.2%	209,574,610	81.8%	256,150,685	0.333	768,452,055	0.3715
2015	\$ 42,535,916	17.5%	200,963,990	82.5%	243,499,906	0.333	730,499,718	0.3851
2014	\$ 44,963,360	19.8%	182,572,150	80.2%	227,535,510	0.333	682,606,530	0.4070
2013	\$ 45,777,905	20.3%	179,296,420	79.7%	225,074,325	0.333	675,222,975	0.4035
2012	\$ 49,161,778	20.0%	197,050,540	80.0%	246,212,318	0.333	738,636,954	0.3605
2011	\$ 53,400,690	19.6%	219,134,990	80.4%	272,535,680	0.333	817,607,040	0.3149
2010	\$ 58,533,231	20.4%	228,323,960	79.6%	286,857,191	0.333	860,571,573	0.2946
2009	\$ 62,848,899	19.9%	252,284,690	80.1%	315,133,589	0.333	945,400,767	0.2606

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

2018 Tax Levy and Nine Years Ago

Assessed Valuation Year Taxpayer	2018			2009		
	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	29,577,540	1	10.22%	35,241,390	1	11.18%
Versailles North Association	26,170,050	2	9.04%	21,786,660	2	6.91%
Commonwealth Edison	17,314,540	3	5.98%	18,758,520	3	5.95%
Mid America Plaza	16,419,840	4	5.67%	16,288,890	4	5.17%
One Lincoln Center	10,937,810	5	3.78%	10,814,950	5	3.43%
Park View Plaza	10,767,320	6	3.72%	11,215,540	7	3.56%
Oakbrook Terrace Corporate Center	9,720,610	7	3.36%	10,905,450	6	3.46%
Oakbrook Terrace Corporate Center III	6,682,390	8	2.31%	7,302,060	8	2.32%
Regency Place	6,103,400	9	2.11%			
Home Depot, Big Lots, Party City Shopping Center	5,933,690	10	2.05%	5,957,430	10	1.89%
Joint Commission Accreditation				6,346,670	9	2.01%
Totals	139,627,190		48.22%	144,617,560		45.89%
City Equalized Assessed Value	289,544,173		100.00%	315,133,589		100.00%

Data Source: DuPage County Clerk's Office

CITY OF OAKBROOK TERRACE

Ten Largest Consumers - Waterworks and Sewerage Systems

Current Fiscal Year and Ten Years Ago

Property	2019		2009	
	Rank	Total Consumption In Millions Gallons	Rank	Total Consumption In Millions Gallons
Courtyard by Marriot	1	4,606,000		
Regency Place	2	3,990,000		
Comfort Suites	3	3,824,000	1	3,356,000
Pete's Fresh Market	4	3,678,000		
Two Lincoln Center	5	3,608,000	4	2,470,000
Staybridge Suites	6	3,573,000	2	2,964,000
One Lincoln Center	7	2,403,000		
Redstone American Grill	8	2,324,000	3	2,916,000
Terra Vista Assisted Living	9	2,211,000		
Oakbrook Terrace Square LLC	10	2,183,000		
Oliviabrook Townhomes			5	2,090,000
ComEd			6	1,720,000
Comar Properties			7	1,295,000
Giordano's			8	1,033,000
Premise Management LLC			9	940,000
Gullivers			10	918,000
Totals		32,400,000		19,702,000

Data Source: City Records

CITY OF OAKBROOK TERRACE, ILLINOIS

Revenue Capacity

Taxable Sales by Category (in thousands)

Last Ten Calendar Years

Calendar Year	2018*	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Merchandise, Manufacturers, Lumber, Building & Hardware Furniture, & H.H. & Radio**	\$ 485,314	\$ 1,426,424	\$ 160,755	\$ 467,154	\$ 450,552	\$ 461,897	\$ 492,279	\$ 542,950	\$ 456,359	\$ 394,755
Food	402,524	407,381	386,547	376,340	382,059	339,224	260,522	65,996	67,456	121,756
Drinking and Eating Places	601,314	603,214	600,115	534,615	494,477	479,582	458,629	425,351	433,173	447,020
Apparel	124,015	116,599	101,346	111,261	105,340	106,991	99,792	88,608	70,272	73,547
Automobile and Filling Stations	195,234	142,986	125,984	184,137	147,759	181,782	128,772	209,707	163,127	239,543
Drugs and Miscellaneous Retail	257,348	(113,289)	592,037	264,656	268,287	252,907	234,867	240,947	222,704	205,218
Agriculture and All Others	150,477	132,284	160,299	222,787	208,223	164,659	152,800	125,063	123,962	134,944
Total	\$ 2,216,226	\$ 2,715,601	\$ 2,127,085	\$ 2,160,950	\$ 2,056,696	\$ 1,987,042	\$ 1,827,661	\$ 1,698,621	\$ 1,537,054	\$ 1,616,782
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	-18.4%	27.7%	-1.6%	5.1%	3.5%	8.7%	7.6%	10.5%	-4.9%	#REF!

*Taxable Sales information for calendar year 2018 is the most current available.

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

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

Data Source: Illinois Department of Revenue

CITY OF OAKBROOK TERRACE, ILLINOIS

Revenue Capacity

Direct and Overlapping Sales Tax Rates

Last Ten Fiscal Years

Issuing Body	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
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)	0.00%	0.00%	0.00%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Regional Transportation Authority	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
City of Oakbrook Terrace	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Total Overlapping	7.00%	7.00%	7.00%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%
Total Sales Tax Rate	8.00%	8.00%	8.00%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%

Data Source: Illinois Department of Revenue

(1) The DuPage Water Commission .25% sales tax expired May 31, 2016.

CITY OF OAKBROOK TERRACE, ILLINOIS

Demographic and Economic Information

Demographic and Economic Statistics

Last Ten Fiscal Years

The following table shows the ten year trend in population, personal income and per capita personal income for the City, as well as average annual unemployment rates for the City, DuPage County and the State of Illinois.

Fiscal Year	Population (1)	Estimated Total Personal Income of Population (2)	Per Capita Personal Income	Unemployment Rates (3) & (4)		
				City of Oakbrook Terrace	DuPage County	State of Illinois
2019	2,134	\$ 158,983,000	\$ 74,500	NA	3.1%	4.3%
2018	2,134	\$ 152,290,776	\$ 71,364	NA	3.1%	4.3%
2017	2,134	\$ 145,468,378	\$ 68,167	4.6%	3.9%	4.9%
2016	2,134	\$ 147,956,622	\$ 69,333	5.4%	4.7%	5.8%
2015	2,134	\$ 138,310,942	\$ 64,813	4.5%	4.8%	6.0%
2014	2,134	\$ 86,074,890	\$ 40,335	5.0%	5.8%	7.1%
2013	2,134	\$ 86,074,890	\$ 40,335	8.3%	7.4%	9.0%
2012	2,134	\$ 86,074,890	\$ 40,335	8.8%	7.5%	9.0%
2011	2,134	\$ 80,071,948	\$ 37,522	9.5%	8.2%	9.7%
2010	2,134	\$ 79,818,002	\$ 37,403	9.8%	8.9%	10.4%

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) 2017 American Community Survey Median Household Income of \$74,500

(3) Illinois Department of Employment Security and Bureau of Labor Statistics rates that are not seasonally adjusted. The 2019 rates are based upon the average from January through June 2019.

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			
2019	9,787,310	280,000	-	-	-	-	10,067,310	6.33%	4,718
2018	10,374,957	310,000	-	1,165,000	-	-	11,849,957	7.78%	5,553
2017	10,922,604	340,000	-	1,335,000	-	-	12,597,604	8.66%	5,903
2016	11,450,251	370,000	-	1,560,000	-	-	13,380,251	9.04%	6,270
2015	11,932,898	400,000	-	1,765,000	-	-	14,097,898	10.19%	6,606
2014	12,270,000	425,000	-	1,930,000	-	-	14,625,000	16.99%	6,853
2013	12,275,000	450,000	-	2,075,000	-	-	14,800,000	17.19%	6,935
2012	8,540,000	475,000	-	2,185,000	-	-	11,200,000	13.01%	5,248
2011	9,035,000	500,000	-	2,280,000	-	-	11,815,000	14.76%	5,137
2010	5,225,000	520,000	-	2,370,000	-	-	8,115,000	10.17%	3,528

N/A - Not available

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

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

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

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

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

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

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

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

In **2014**, the City issued Series 2013 General Obligation (Refunding) Bonds to partial refund Series 2008 General Obligation (Building) Bonds and resulted in lower interest rate and achieved cost savings of \$210,708.

In **2019**, the City paid-off the principal balance of \$1,165,000 for the 2010 Water Bonds.

* Refer to the Schedule of Demographic and Economic Statistics for personal income and population data.

City of Oakbrook Terrace, Illinois

Form of Government and Election Information

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:
Acting Mayor	Paul Esposito	April 30, 2021
City Clerk	Michael Shadley	April 30, 2021
Alderman	Paul Esposito	April 30, 2021
Alderman	Frank Vlach	April 30, 2021
Alderman	Robert Przychodni	April 30, 2021
Alderman	Dennis Greco	April 30, 2023
Alderman	Charlie Barbari	April 30, 2023
Alderman	Robert Rada	April 30, 2023

Geographic Location Western Suburb of Chicago
Located in DuPage County

Area 1.5 Square Miles

Elections	
Number of Registered Voters - 2017 Consolidated Election	1,619
Number of Votes Cast in 2019 Municipal Election	66
Percentage of Registered Voters Voting in Last Municipal Election	4%

CITY OF OAKBROOK TERRACE, ILLINOIS

Operating Information

Operating Indicators

Last Ten Fiscal Years

Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government										
Building and Zoning										
Permits Issued	327	326	348	355	291	280	260	274	210	193
Inspections Conducted	552	602	699	837	621	875	500	409	402	334
Business Licenses Issued	360	349	364	388	422	397	352	313	301	343
Complaints/Service Requests Responded To	265	210	106	226	131	171	137	30	39	42
Vehicle Maintenance										
General Government Equipment Repairs	561	565	552	561	548	550	542	515	416	990
Utilities Equipment Repairs	169	171	165	166	160	158	151	147	111	202
Public Safety - Police										
Traffic Collision Investigations	455	518	466	494	428	410	397	421	400	419
Administrative Tows (first collected in January 2010)	62	111	151	131	190	342	253	217	324	115
Incident Investigations	559	665	656	1,037	712	834	788	787	857	726
Traffic Citations	944	1,186	1,432	1,982	3,177	4,205	3,672	3,531	4,484	3,974
Parking Citations	676	346	333	498	466	537	290	309	364	389
Arrests	180	317	311	359	426	605	523	561	608	619
Highways and Streets										
Street Repairs - Tons of Asphalt Spread	40	50	45	40	45	40	35	25	22	20
Sidewalk Repairs - Cubic Yards of Concrete Poured	15	25	30	20	60	50	70	60	30	10
Snow and Ice Control/Plowed Miles	15,577	12,577	8,571	8,416	8,212	9,944	6,315	5,500	4,856	3,147
Snow and Ice Control/Salted Miles	6,230	5,030	1,310	3,366	3,284	3,860	3,000	2,500	2,428	1,600
Number of Street Signs Replaced	41	38	43	42	85	65	30	34	35	26
Public Services										
Waterworks and Sewerage Systems										
Number of Metered Customers	555	561	551	546	542	538	523	517	510	509
Number of Non-metered Customers	0	0	0	0	0	0	0	0	0	0
Number of Customers using Both Water and Sewer at End of Year	555	561	551	546	542	538	523	517	510	509
Number of Customers using Water Only at End of Year	555	561	551	546	542	538	523	517	510	509
Number of Customers served by Water System at End of Year	555	561	551	546	542	538	523	517	510	509
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)	0.243	0.247	0.254	0.241	0.230	0.185	0.178	0.161	0.175	0.180
Gallons of Water Purchased (MGD)	87,566,000	90,272,000	92,475,350	87,965,000	83,950,000	67,525,000	65,148,000	58,765,000	63,799,000	65,827,000
Gallons of Water Pumped (MG)**	88,864,000	90,272,000	92,475,350	87,965,000	83,950,000	67,525,000	65,148,000	58,765,000	63,799,000	65,827,000
Gallons of Water Sold (Billed) (MG)	86,198,000	88,335,500	88,776,336	82,490,000	76,950,000	60,955,000	58,400,000	53,655,000	52,450,000	51,913,000
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	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government										
Equipment Maintenance Vehicles	7	6	6	6	5	5	5	5	4	4
Public Safety - Police										
Vehicles										
Squad Cars (marked)	7	7	7	7	6	7	8	8	7	7
Squad Cars (unmarked)	5	6	7	7	8	8	8	8	7	7
Highways and Streets										
Streets (lane miles)	75	75	75	75	75	75	75	77	77	77
Right-of-ways (miles)	153	153	153	153	153	153	153	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	5	5	5	3	3	3	3
Water Mains (miles)	14	14	14	14	14	14	13	13	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



ABATEMENT

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

ACCOUNT FUND STRUCTURE

Traditional means of categorizing various activities by a particular fund.

ACCRUAL ACCOUNTING BASIS

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

ACCUMULATED DEPRECIATION

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

AMENDED BUDGET

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

ANNEXATION

To incorporate into the domain of the City.

ANNUAL BUDGET

A budget applicable to a single fiscal year.

APPROPRIATION

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

ASSESSED VALUATION

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

ASSESSMENT

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

ASSETS

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

ASSETS, FIXED

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, furniture and other equipment. The City has established a level of \$25,000 for an item to be considered an asset; below that, the item is considered to be an operating expense.

BALANCE, RESERVED FUND

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

BALANCE SHEET

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

BALANCE, FUND

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

BALANCED BUDGET

A budget in which estimated revenues equal estimated expenditures.

BASIS OF ACCOUNTING

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

BENEFITS, FRINGE

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

BOND

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

BOND, REFINANCING

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

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BONDS, REFUNDING

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

BUDGET

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

BUDGET, AMENDED

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

BUDGET, ANNUAL

A budget applicable to a single fiscal year.

BUDGET, BALANCED

A budget in which estimated revenues equal estimated expenditures.

BUDGET, LINE ITEM

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

BUDGET MESSAGE

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

BUDGET OFFICER

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

BUDGET, OPERATING

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

BUDGETARY CONTROL

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

BUILDINGS AND BUILDING IMPROVEMENTS

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

BUSINESS DISTRICT

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

CAPITAL EXPENDITURES

The City defines a capital asset as a large vehicle or piece of equipment, (i.e. a six wheeled dump truck, but not a police cruiser), which has an estimated cost of \$25,000 or more, and which will be funded by a capital improvement fund rather than an operating department. Capital projects include new and upgraded infrastructure improvements, and facility construction, replacement or major renovations. The information describing the justification for the capital asset/project, its benefits, and estimated cost will be tied to the Operating Budget and the totals for each program in the CIP will be included in the Operating Budget summaries of each fund.

CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

CAPITAL OUTLAY

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

CAPITAL PROJECTS FUND

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

CASH BASIS

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

CASH MANAGEMENT

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

CERTIFICATE OF DEPOSIT

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

CHART, ORGANIZATIONAL

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

COMMODITIES

Materials and supplies purchased for use in City operations.

COMPENSATED ABSENCES

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

COMPONENT UNIT

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

CONTINGENCY

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

CONTRACTUAL SERVICES

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

CONTRIBUTION, PENSION

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

CURRENT ASSETS

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

CURRENT LIABILITIES

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

DEBT

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

DEBT, BONDED

The portion of indebtedness represented by outstanding bonds.

DEBT SERVICE FUND

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

DEFICIT

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

DEPRECIATION

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

DEPRECIATION, ACCUMULATED

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

DUE FROM OTHER FUNDS

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

DUE TO OTHER FUNDS

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

EARNINGS, RETAINED

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

ENCUMBRANCES

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

ENTERPRISE FUND

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

EQUALIZED ASSESSED VALUATION (EAV)

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

EXPENDITURES

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

EXPENDITURES, CAPITAL

Permanent additions to the City assets or infrastructure, including the design, construction or purchase of land, buildings and facilities, or major renovations or equipment costing more than \$25,000 with a life expectancy of five years or greater.

EXPENSES

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

FEES, TAP ON

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

FISCAL YEAR

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

FIXED ASSETS

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, furniture and other equipment. The City has established a level of \$25,000 for an item to be considered an asset; below that, the item is considered to be an operating expense.

FRANCHISE FEE

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

FRINGE BENEFITS

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

FUND

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

FUND ACCOUNT STRUCTURE

Traditional means of categorizing various activities by a particular fund.

FUND ACCOUNTING

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

FUND BALANCE

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

FUND, CAPITAL PROJECTS

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

FUND, DEBT SERVICE

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

FUND, ENTERPRISE

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

FUND, GENERAL

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

FUND, GOVERNMENTAL TYPES

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

FUND, INTERNAL SERVICE

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

FUND, NONEXPENDABLE TRUST

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

FUND, PROPRIETARY TYPES

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

FUND, RESERVED BALANCE

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

FUND, SPECIAL REVENUE

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

FUND, TRUST & AGENCY

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

FUND TYPE

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

GENERAL FUND

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

GENERAL OBLIGATION BOND

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)

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

GOAL

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

GOVERNMENTAL FUND TYPES

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

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

HOME-RULE MUNICIPALITY

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

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.

